REPORT ON THE
ADMINISTRATION OF THE
ABKARI REVENUE

1890-91

REPORT

ON THE

ADMINISTRATION

OF THE

ABKÁRI REVENUE

IN THE

PRESIDENCY OF FORT ST. GEORGE,

FOR THE YEAR 1890-91.

MADRAS:
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MAP
of the
MADRAS PRESIDENCY
shewing
the areas under the several systems
of Arrack Revenue in force at the end of
1890-91
Scale 1 Inch = 56 Miles
Miles 50 40 30 20 10 0 50 100 Miles
PRIVATE DISTILLERIES
1 Aska
2 Bellary
3 Do.
4 Tadpatri
5 Palmaner
6 Ranipet
7 Madras
8 Tiruvennanallur
9 Nellikuppam
10 Suramangalam
11 Aravanghat
12 Coimbatore
13 Podanur
14 Do.
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16 Madura
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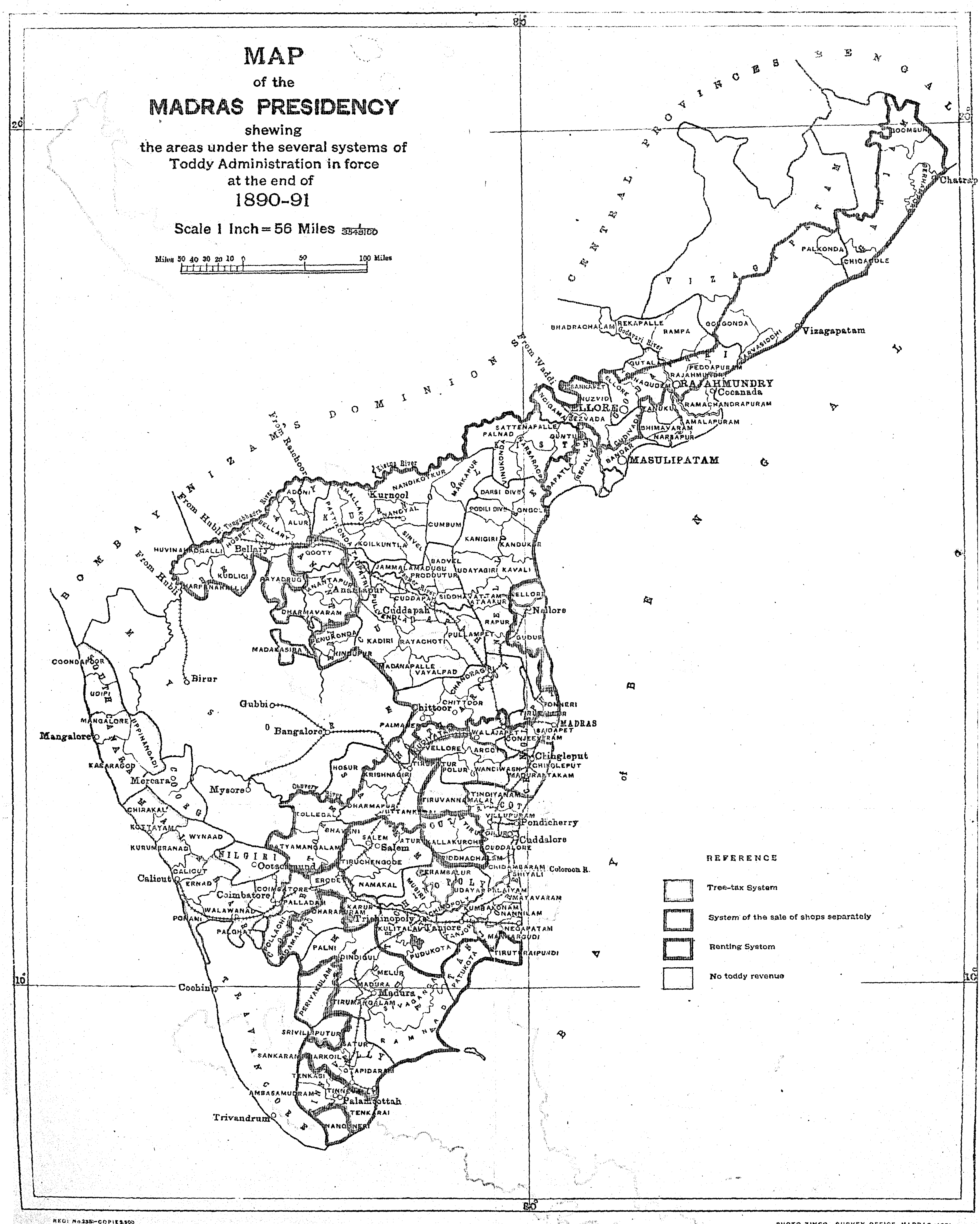
Contract Distillery Supply system (of all kinds)
Country Spirits Renting System
Private Distilleries
Do. Warehouses
Contract Distilleries
Excise Depôts
CENTRAL PROVINCES
BENGAL
BOMBAY
NIZAM'S DOMINIONS
BAY of BENGAL



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ADMINISTRATION REPORT

OF THE

MADRAS ABKÁRI DEPARTMENT,

FOR 1890-91.

CHAPTER I.—INTRODUCTORY.

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

2. In dealing with the toddy revenue and with those portions of the Presidency in which country spirits are ordinarily made from toddy, the systems described are those in force during the second half of the official year. The arrangements for the first half of the year were described in the Administration Report for 1889-90; those described in the present report will continue until 30th September 1891.

A.—COUNTRY SPIRITS—THE EXCISE SYSTEM.

3. "*Contract distillery supply system.*"—Under this system the exclusive privilege of manufacture and supply of country spirits is disposed of by tender by the district or other tract of country, while the privilege of sale is separately sold by auction by fixed areas, such as Revenue Inspectors' divisions, except in the case of certain towns in which the shops are sold separately. The manufacturer is bound to supply vend renters and independent shopkeepers at a fixed rate per gallon which is termed the still-head charge, and the exclusive privilege of manufacture and supply is granted to the approved tenderer who offers to Government the largest share of such still-head charge in the form of duty. The exclusive privilege of sale is disposed of by auction to the highest approved bidder, the vend renters being bound to purchase only from the contractor. The vend renters are required to maintain depôts to which their liquor must be conveyed for verification of the consignments 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 vend areas. In the towns in which the shops are sold separately, the right of sale is assigned to the highest approved bidder.

4. This system was in force in the following areas throughout the year:—

(1) Ganjam district.

(2) Vizagapatam district.

(3) The marginally-noted taluks of the Kistna district and the town of Masulipatam.

Guntúr taluk.	Narsaraopet taluk.
Satenapallé ,,	Vinukonda ,,
Bezváda ,,	Gudiváda ,,
Nandigáma ,,	Núzvíd division
Palnád ,,	Vissannapet division.

(4) The Cumbum and Márkápur taluks of the Kurnool district.

In Ganjam the vend renters were called upon to guarantee a certain minimum consumption for each of their vend areas, but the guarantees were so small that they were of little practical advantage.

5. "*Private distillery supply system.*"—In the tracts in which this system is in force, no exclusive privilege of manufacture or supply is assigned. Licenses for distilleries for manufacturing, and for private warehouses for supplying, spirits 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 to conform to the conditions prescribed. The privilege of sale is disposed of as in contract distillery supply districts, but the vend renters and independent shopkeepers may obtain the spirits 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 spirits at distilleries is not to exceed a fixed maximum price.

6. 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 licensed arrack vend renters and independent arrack shopkeepers in quantities of not less than half a gallon at a time. This class of licenses is an important feature of the private distillery supply system; it is a necessary link between the distiller, who cannot afford to issue liquor in small quantities, and the petty renter or shopkeeper who can only afford to purchase a few gallons at a time. The spirits in these wholesale shops are all duty-paid.

7. Holders of licenses to manufacture under the private distillery supply system are also permitted to issue spirits at strengths other than 20°, 30° or 60° under-proof on payment of the tariff rate of duty. Under Madras Act I of 1886, spirits on which excise duty at the full rates chargeable on spirits 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-made spirits so excised are that they shall be issued only to persons licensed to sell foreign spirits, 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 spirits. The bottles must, however, be labelled "spirits manufactured in India."

8. This system was in force throughout the year in the following districts or parts of districts:—

(1) Nellore.
(2) Cuddapah.
(3) Anantapur.
(4) Bellary.
(5) Kurnool (except Cumbum and Márkápur taluks).
(6) Madras.
(7) Chingleput.
(8) North Arcot.
(9) South Arcot.
(10) Tanjore.
(11) Trichinopoly.
(12) Madura.
(13) Tinnevelly.
(14) Coimbatore.
(15) Nílgiris.
(16) Salem.
(17) The Wynaad taluk of Malabar.

9. *Excise.—Other systems.*—A modified form of the contract distillery supply system was in force in the portions of the Malabar district noted in the margin which were sold as one vend area. Arrack is there manufactured from toddy, and the renter is bound to obtain the toddy required by him for distillation from marked trees, for which tree-tax is paid, and to pay a still-head duty for every gallon of spirits issued from his distilleries. There are two of these at Cannanore and Parli, and the still-head duty is fixed at 10 annas per gallon of 30° under-proof in the former distillery and at 12 annas in the latter. It was calculated that the incidence of the tree-tax amounted to 8 annas per gallon of 30° under-proof at Cannanore and to 6 annas at Parli, so that the total duty comes to Rs. 1-2-0. Attached to each of his principal distilleries, the renter maintained one or more sub-distilleries, in which weak spirits are distilled for subsequent re-distillation in the principal distilleries. This arrangement is necessitated by the difficulty which is found in the direct transport of toddy to the principal distilleries in consequence of its bulk and of its tendency to over-ferment on the way.

Chirakal taluk.
Kóttayam ,,
Calicut ,,
Pálghat ,,

10. The whole of the Mangalore taluk was supplied with jaggery spirits by Government agency until the 1st October 1890, when it was resolved to revert to the system in force in 1887–88. The excise system was retained only in the Mangalore town area, and the privilege of manufacture and supply of toddy spirits was disposed of by tender for a lump sum, the contractor being 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 contract supplier was required to obtain the toddy required for distillation from licensed toddy-drawers.

B.—Country Spirits—The Renting System.

11. The exclusive privilege of manufacture and sale is disposed of by auction by the taluk or by the Revenue Inspector's division. The contractors in some cases sub-let portions of their rent-areas and in others deal directly with shopkeepers. The number of stills is limited as far as possible; the strengths at which liquor may be sold are, with the exception noted below, restricted to 20°, 30° and 60° under-proof, as in excise tracts; and maximum and minimum prices are fixed. The minimum strength at which toddy spirits may be sold has as an experimental measure been reduced from 60° to 70° under-proof in the Godávari and Kistna districts from the commencement of the current lease—1st October 1890 (*vide* G.O., No. 3406, Revenue, dated 4th June 1890). The renting system has been entirely abandoned where circumstances have permitted of the introduction of the excise system and is gradually being confined to narrower limits. It was in force during the year under report in the Godávari district, in the Bápatla taluk of the Kistna district, in the South Canara district exclusive of the Mangalore town-area, and in the Malabar taluks of Kurumbranád, Ernád, Walawanád, Ponáni and Cochin, in all of which arrack is manufactured from toddy.

12. In the South Canara and Malabar districts the rent areas consisted of tracts much smaller than Revenue Inspectors' divisions, in each of which only one still was allowed. In South Canara part of the tax was collected in the form of a fee, varying with the locality, imposed on each toddy-drawer, while in Malabar, the Bápatla taluk of Kistna, and the delta taluks of Godávari, the privilege of manufacturing and selling spirits was subject to the payment of tree-tax upon the trees from which the toddy required for distillation was drawn. In Cochin the renter was allowed the option of distilling his own liquor, provided the toddy was drawn from trees which had paid tree-tax, or of importing it from Native Cochin free of duty.

C.—Country Spirits and Toddy combined.

13. In the tracts given in the margin, arrack and toddy were rented out conjointly, separation being difficult because spirits are almost exclusively distilled from toddy. The details of management under the combined system are the same as above described for country spirit areas. In these taluks the privilege of manufacturing and selling toddy spirits and toddy was also subject to the payment of the tree-tax upon the trees from which the toddy required for distillation or for sale was drawn.

(1) Répalle taluk.
(2) Bandar taluk (except Masulipatam town).
} Kistna district.

D.—Tree-tapping License-fee System.

14. The tree-tapping license fee system consists in charging a yearly, half-yearly, or quarterly fee for the issue of licenses to tap trees for toddy which is to be fermented. Such licenses are issued on the application of toddy shopkeepers, of toddy-renters in tracts where the right to manufacture and sell toddy is not sold by separate shops, and also of arrack-renters in tracts where country spirits are manufactured from toddy. The licensees make their own arrangements for procuring trees, independent shopkeepers and renters being allowed to tap Government trees on waste lands.

The following statement shows the taluks in which the tree-tax system was in force during the year under review, those in which it was newly introduced from 1st October 1890 being marked with an asterisk:—

District.	Taluk.	District.	Taluk.
Godávari ...	Rámchandrapuram.*	Tanjore—*cont.*	Shiyáli.*
	Amalápuram.*		Nannilam.*
	Narsápur.*	Trichinopoly ...	Trichinopoly.
	Bhímavaram.*		Musiri.
	Tanuku.*		Kulitalai.*
	Cocanada division.*		Udayárpálaiyam.*
	Coringa division.*	Madura ...	Madura.*
Kistna ...	Bándar.	Coimbatore ...	Coimbatore.
	Répalle.	Salem ...	Salem.
	Bápatla.*		Námakal.
Madras ...	Madras.		Atúr.*
Chingleput ...	Saidápet.		Tiruchengód.*
	Conjeeveram.*		Hosúr.*
North Arcot ...	Wálajápet.	Malabar ...	Chirakal.
	Gudiyátam.*		Kóttayam.
South Arcot ...	Cuddalore.		Calicut.
	Chidambaram.		Pálghat.
	Tindivanam.*		Kurumbranád.
	Villupuram.*		Ernád.
Tanjore ...	Tanjore.		Walawanád.
	Kumbakónam.		Ponáni.
	Negapatam.		Cochin.
	Máyavaram.*	South Canara ...	The whole.

15. The fees charged for the various classes of trees tapped in districts other than South Canara are shown below :—

Class of trees.	RATES OF TREE-TAX PER TREE.		For what period.
	In the Madras Town Circle.	In the other tracts.	
	RS. A. P.	RS. A. P.	
Cocoanut palms	3 0 0	1 8 0	For each half-year.
Sago palms	4 8 0	3 0 0	
Palmyra or date palms	2 0 0	1 0 0	For the whole year.

A minimum number of trees is required to be applied for before a license is given. In the Madras Town Circle, the minimum is 30 for an original license and 10 for a supplemental one; in other tracts it is fixed by the Collector of the district and is generally 15 for an original and 5 for a supplemental license.

In South Canara the fee is charged on the toddy-drawer's license and not on each tree tapped and varies from Rs. 3 to Rs. 18 per half-year.

16. In the Madras Town Circle the toddy shops were not sold by auction, but were divided into four classes according to the estimated extent of their sales, and a fixed license fee of Rs. 200, 150, 100 or 50, according to class, was levied on each. During the palmyra season (between January and May) additional temporary shops were also licensed on payment of a fee of Rs. 50 each in the portion of the Madras Town Circle outside the town. Licenses for drawing the toddy required for sale in all these shops are granted on the application of the shopkeepers, who are responsible for the payment of the tree-tax.

17. In the rural parts of the Bandar and Répalle taluks, the combined system described in paragraph 13 *supra* was in force, while in the upland taluks of Godávari and the rural parts of Bápatla the renting system prevailed, the right of manufacture and sale of toddy being disposed of by rent-areas. Tree-tapping licenses were in these tracts granted only on the application of the renters.

18. In the towns of Masulipatam, Nizampatam, Tenali, Bápatla and Chirala in Kistna and in the other tree-tax taluks, with the exception of Saidápet (Madras Town Circle) and those in the Malabar district and South Canara, the licenses for the sale of toddy were separately sold by auction and the shopkeepers were bound to

obtain their toddy from marked trees on which tax had been paid. Tapping licenses were granted only on the application of shopkeepers.

19. In South Canara the toddy-drawers were at liberty to tap any number of trees and to transport the produce to any licensed still for distillation or to any shop or booth for sale. Except in Mangalore and the 12 other towns noted in the margin licenses for the vend of toddy were granted to approved applicants on payment of a fixed fee. They were of two kinds—for booths in which sales can be held only during the day-time, and for shops where sales may continue up to 8 P.M. The fixed fee was Rs. 3 per booth and Rs. 4 per shop for each quarter. In the towns mentioned above, the toddy shops were leased separately, the shopkeepers being bound to obtain their toddy from licensed tappers.

Kundapur.	Puttur.
Udipi.	Beltangadi.
Karkal.	Uppinangadi.
Mulki.	Panemangalore.
Mudabadri.	Kásaragód.
Bantvál.	Hosdrug.

20. The licenses for toddy shops in the towns of the Malabar district noted in the margin were sold separately. The shopkeepers had, in addition to their rentals, to pay tree-tax on the trees from which they obtained their liquor, tapping licenses being granted on their application. In the rural tracts of this district, licenses were given to toddy-drawers and other persons of approved character for the sale of toddy in shops. The fee for each shop was Rs. 9 per half-year. The licensees had the privilege of drawing their own toddy under tapping licenses granted on their application, or of procuring it from other licensed toddy-drawers or toddy shopkeepers.

Cannanore.	Calicut.
Tellicherry.	Pálghat.
Cochin.	

E.—TODDY IN NON-TREE-TAX AREAS.

21. In the areas in which the tree-tapping license fee system was not in force, the exclusive privilege of the sale of toddy was sold in rent areas by auction to the highest bidder except in the towns and taluks mentioned below, in which the shops were sold separately. Each rent area corresponds as a rule with a Revenue Inspector's division. The renter was allowed to obtain his supplies from trees within or without the area leased, the right of sale, not that of manufacture, being exclusive within the area of each farm :—

Taluks.

Nellore.	Chingleput.*	Mannárgudi.*	Srívilliputur.*
Gúdúr.*	Madurántakam.*	Perambalúr.*	Tenkarai.*
Anantapur.*	Arcot.*	Periyakulam.	Polláchi.
Gooty.*	Wandiwash.*	Tinnevelly.*	Palladam.*
Dharmavaram.*	Vellore.*	Tenkási.	Erode.*
Madakasíra.*	Tiruvannámalai.*	Ambásamudram.*	Karúr.*

Towns.

Gopálpur.*	Núzvíd.*	Tiruvallúr.	Ramnad.*
Ichápur.*	Jaggayapet.*	Tirupati.	Kílakarai.*
Báruva.*	Vinukonda.*	Chittoor.	Pámban.*
Vizagapatam.	Cuddapah.	Arni.	Rámesvaram.*
Bimlipatam.	Madanapalle.*	Tirutani.*	Palni.
Vizianagrum.	Váyalpád.*	Dindigul.	Tuticorin.
Anakápalle.*	Tadpatri.	Botlagundu.*	Vániyambádi.
Guntúr.	Bellary cantonment.	Tirupatúr.*	Tirupatur.
Bezváda.	Hospet.	Sivaganga.*	
Gudiváda.*	Adóni.	Tirupuvanam.*	

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

22. Throughout the agency or non-regulation tracts, toddy is untaxed and left free to the people. As regards country spirits, different systems are in force in different localities.

23. 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 distilleries is allowed for each muttah

* The taluks and towns marked with an asterisk are those in which the system of separate sale of shops was introduced during the year under review.

for division with reference to its 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. Uriya Sundis were also allowed to distil under certain restrictions and subject to a license fee of Rs. 15 per annum at Udayagiri and Tikkibelli and Rs. 10 elsewhere.

24. 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*) The Gunupur-Rayaghada farm in which the Pálkonda and Párvatipur Agency villages are also included.

(*b*) The Koraput farm, in which hill Mádugula, hill Pachipenta and the Agency villages of Sálúr are also included.

(*c*) The Golgonda Agency—As there were no adequate bids for the Golgonda Agency, only Rs. 100 having been offered for the privilege against Rs. 1,320 in 1889-90, the farm was taken under direct management during the year under review.

In the remainder of the Agency tracts consisting of —

(*a*) Jeypore,
(*b*) Nowrangapur,
(*c*) Malkangiri,
(*d*) Paderu taluk,
(*e*) The Agency villages of Srungavarapukóta, and
(*f*) The Agency villages of Viravalli,

the abkári revenue is directly managed by the Agent to the Governor.

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

G.—FOREIGN LIQUOR.

26. The term "foreign liquor," as used in the Madras Presidency, includes country-brewed beer and spirits manufactured in the country which have been excised at the full rate of duty chargeable on spirits imported into British India from foreign countries by sea (*vide* paragraph 7 *supra*). 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.
	RS.	RS.	RS.
Licenses for wholesale sale (*i.e.*, sale in quantities not less than two Imperial gallons in each transaction).	25	25	25
Retail licenses for the sale of liquor not to be drunk on the premises (minimum quantity permitted to be sold—one reputed pint).	100	50	50
Hotel licenses 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.
Refreshment-room licenses —			
(*a*) Ordinary refreshment rooms	Do.	Do.	Do.
(*b*) Refreshment rooms under the supervision and control of Railway or Dák Line Companies.	25	25	25
Occasional licenses, such as licenses for 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.		
Special licenses	To be granted by the Board of Revenue on such terms and conditions and for such periods as it may, on each occasion, determine.		
Auctioneer's licenses	5	5	5

27. Licenses for the establishments of breweries are granted by the Board of Revenue to respectable applicants on payment of an annual license fee of Rs. 15. The establishment of breweries had been restricted to hill stations, but this prohibition was during the year under report withdrawn; no brewery has, however, yet been opened in the plains. No Government establishments are stationed at breweries, but the brewers' accounts, which must be kept in a 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. No duty is charged on beer issued to the Commissariat Department on the public service. To prevent the issue of spirit-washes under the name of beer, samples of the worts and beer are occasionally taken and analysed to ensure the observance of the conditions that the original gravity of the wort shall not in any case exceed 1,073°, and that the proportion of alcohol in the beer shall not exceed 8 per cent.

H.—OPIUM.

28. 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 140$\frac{1}{4}$ lbs). The Deputy Opium Agent reports the despatch of opium to the Board, which advises the Collectors concerned; the consignments are checked by some responsible Revenue officer on arrival in the district and are then passed on for sale to farmers and licensed vendors.

29. 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 import the drug themselves or procure it from licensed 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 Godávari, however, a certain number of free licenses are issued, and in order to prevent smuggling from such tracts to other parts, the farms in these districts are sold subject to the condition that the selling price of opium shall not exceed two tolas per rupee. During the year under review the monopoly of the supply of opium to the hill tracts of Vizagapatam, which had previously been kept under the Collector's management, was let out on tender for a rental of Rs. 16,100 on condition of the supplier selling the drug to licensed vendors at 3$\frac{1}{4}$ tolas per rupee in Gudem, Paderu and Malkangiri and at 3 tolas in the rest of the Agency tracts.

30. Licenses for the sale of poppy-heads are granted on payment of a fee of eight 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.

I.— INTOXICATING DRUGS PREPARED FROM THE HEMP PLANT.

31. The Abkári Act was extended to intoxicating drugs prepared from the hemp plant from 1st April 1889, but only so in regard to sale, *i.e.*, the possession and transport of these drugs remains free, but their sale for consumption is prohibited except by persons licensed by the Collector. The number of licenses to be issued in each district was fixed annually by the Board on the recommendation of the Collector and a fee of Rs. 45 was charged for each license issued in the town of Madras and Rs. 30 elsewhere. The Collectors selected the licensees according to their discretion, subject to the condition that the trade should not be allowed to fall into the hands of the opium contractors or become a monopoly in favour of one or more individuals.

ABKARI ADMINISTRATION IN EACH DISTRICT.

32. The following statement shows concisely the various systems in force at the close of 1890-91 in each district in regard to the manufacture and sale of country spirits and toddy :—

District.	Country spirits.	Toddy.
Ganjam—		
(a) Ordinary tracts ..	Supply is under the contract distillery system. The privilege of sale is separately sold by auction in small areas except in Berhampore town, the number of vend areas being 35. The shops in Berhampore town are separately sold.	Except in the towns of Gopálpur, Ichápur and Báruva, where the shops are leased separately, the privilege of sale is sold by auction to the highest bidder, the district being divided for this purpose into 35 rent areas.
(b) Agency tracts ..	The Khonds are allowed to distil spirits free for home consumption, &c., but not for sale. For the supply of others than Khonds, a fixed number of petty distilleries is allowed, licenses being granted to persons nominated by the head of the village on payment of fees varying from Rs. 4 to 15 according to locality.	Toddy is left free.
Vizagapatam—		
(a) Ordinary tracts ..	Supply is under the contract distillery system. The privilege of sale is sold by auction by fixed areas except in the towns of Vizagapatam, Bimlipatam and Vizianagrum, where the shops are sold independently. The number of vend areas is 21, of which 7 were kept under Amani management owing to want of bids.	Except in the towns of Vizagapatam, Bimlipatam, Anakápalle and Vizianagrum, where the shops are separately sold, the right of selling toddy is sold by auction by fixed areas, the district being divided for this purpose into 28 rent areas.
(b) Agency tracts ..	The exclusive privilege of manufacturing and selling country spirits in the Gunupur, Koraput and Golgonda rent areas is leased out from year to year; but during the year under report the last-mentioned area was kept under direct management owing to want of adequate bids. In the remaining Agency tracts the arrack revenue is directly managed by Government.	Toddy is left free.
Godávari—		
(a) Ordinary tracts ..	The exclusive privilege of manufacture and sale is disposed of by auction. The whole district is divided for this purpose into 56 rent areas, the number of stills in each being limited and maximum and minimum prices being imposed. In the delta taluks the privilege is subject to the payment of tree-tax upon the trees from which toddy is drawn for distillation.	The right of selling toddy in each of 110 rent areas is sold by auction. In the delta taluks the tree-tax system is in force.
(b) Agency tracts ..	In the Telaga villages of the Bhadráchalam taluk, the monopoly of manufacture and sale of spirits made from the *ippa or mohwa* flower is leased out by auction. In the Koya and Reddi villages of the taluk, the right to manufacture spirits for domestic consumption, but not for sale, is leased out to the villagers collectively for small lump sums fixed with reference to the population, number of *ippa* trees, &c., the headman being responsible for the collections.	Toddy is left free.
Kistna—		
(a) Guntúr taluk .., Sattenapalle ,,, Narsaraopet ,,, Vinukonda ,,, Palnád ,,, Nandigáma ,,, Bezváda ,,, Gudiváda ,,, Núzvíd division., Vissannapet division., Masulipatam town.	Supply is under the contract distillery system. The exclusive privilege of sale is sold by auction every year by fixed areas except in the towns of Guntúr, Bezváda and Masulipatam where the shops are separately leased. The number of rent areas is 36.	The exclusive privilege of sale is annually sold by auction by fixed areas except in the towns of Guntúr, Bezváda, Jaggayapet, Núzvíd, Vinukonda, Gudiváda and Masulipatam. In the first six towns the shops are separately sold under the ordinary system, while in Masulipatam town the shops are separately leased under the tree-tax system. The number of rent areas in the rural tracts is 36.
(b) Bápatla taluk ..	The exclusive privilege of manufacture and sale is disposed of by auction subject to the payment of tree-tax upon the trees from which toddy is drawn for distillation, the taluk being divided into 15 rent areas.	The exclusive privilege of sale is sold by auction by fixed areas except in Bápatla and Chirala where the shops are sold separately. The taluk is divided into 15 rent areas as for country spirits.
(c) Bandar taluk (except Masulipatam town). Répalle taluk.	These taluks are under the combined arrack and toddy system, *i.e.*, arrack and toddy are rented out conjointly, separation being difficult because spirits are exclusively distilled from toddy. The privilege of manufacture and sale is sold in small areas as in the rented tracts, but is, however, subject to the payment of tree-tax upon the trees from which toddy is drawn either for distillation or for sale. The toddy shops in the towns of Nizampatam and Tenali are sold separately.	
Nellore	Supply is under the private distillery system. Shops are separately sold in the towns of Nellore and Gúdúr. The rest of the district is divided into 37 vend areas, the privilege of sale in each of which is put up to auction every year.	The shops in the Nellore and Gúdúr taluks are separately leased, while the rest of the district is divided into 41 rent areas, the privilege of sale in each of which is sold by auction every year.
Cuddapah	The district is under the private distillery supply system. The shops in Cuddapah town are separately leased. The rest of the district is divided into 35 vend areas.	The shops in the towns of Cuddapah, Váyalpád and Madanapalle are separately sold, while the rest of the district is divided into 35 rent areas, the privilege of sale in each of which is sold in auction every year.

District.	Country spirits.	Toddy.
Anantapur	The whole district is under the private distillery supply system. The shops in the towns of Anantapur, Gooty and Tadpatri are sold separately. The rest of the district is divided into 23 vend areas, the privilege of sale in each of which is sold by auction every year.	The shops in Anantapur, Gooty, Dharmavaram and Madakasira taluks and the town of Tadpatri are separately leased, while the rest of the district is divided into 9 rent areas.
Bellary	Supply is under the private distillery system. Shops are separately sold in Bellary, Hospet and Adóni towns. The rest of the district is divided into 24 vend areas.	The shops in the towns of Bellary, Hospet and Adóni are under the separate sale system. The rest of the district is divided into 77 areas, the privilege of sale in each of which is sold by auction every year.
Kurnool—		
(a) Rámallakót taluk .., Nandikótkur ,, .., Koilkuntla ,, .., Pattikonda ,, .., Nandyál ,, .., Sirvél ,, ..	These taluks are under the private distillery supply system. The shops in Kurnool and Nandyál towns are separately leased, while the rural tracts are divided into 22 vend-areas, the privilege of sale in each of which is sold by auction.	There are 25 rent areas, the privilege of sale in each of which is disposed of by auction.
(b) Cumbum taluk .., Márkápur ,, ..	Supply is under the contract distillery system. The privilege of sale is separately leased by auction by fixed areas. The number of vend areas is 6.	There are seven rent-areas, the privilege of sale in each of which is disposed of by auction.
Madras (including the outside shops, the Cantonments of St. Thomas' Mount, Pallavaram and Poonamallee and the rest of the Saidapet taluk of the Chingleput district).	Supply is under the private distillery system. The shops are separately sold.	The tree-tax system is in force throughout. The shops are not sold by auction, but are divided into four classes according to the estimated extent of their sales and a fixed annual license fee of Rs. 200, 150, 100 or 50 according to class is levied on each. Additional temporary shops outside the Madras City are also licensed on payment of Rs. 50 during the palmyra season, the shopkeepers being responsible for the tree-tax.
Chingleput (exclusive of the Saidápet taluk).	The district is under the private distillery supply system. The shops in the town and taluk of Conjeeveram and those in Chingleput and Tiruvallúr towns are separately sold. The remaining portion of the district is divided into 12 vend areas, the privilege of sale in each of which is disposed of by auction every year.	The shops in the Conjeeveram town and taluk are separately sold under the tree-tax system and those in Chingleput and Tiruvallúr towns are sold separately under the ordinary system. The rest of the district is divided into six rent areas, the privilege of sale in each of which is sold by auction.
North Arcot	Supply is under the private distillery system. The shops in the Wálajápet and Gudiyátam taluks and those in Chittoor, Vellore, Arcot, Arni, Tirupati, Palmanér, Pólúr and Tirutani towns are separately sold. The rest of the district is divided into 35 vend areas.	The shops in the Wálajápet and Gudiyátam taluks are separately sold under the tree-tax system, those in the Arcot, Wandiwash and Vellore taluks and Arni, Tirupati, Chittoor, and Tirutani towns are independently sold under the ordinary system. The rest of the district is divided into 21 rent areas.
South Arcot	The district is under the private distillery supply system. The shops in the towns of Cuddalore, Chidambaram and Panruti are under the separate sale system. The rest of the district is divided into 21 vend areas, the privilege of sale in each being sold annually by auction.	The toddy shops in the Cuddalore, Chidambaram, Villupuram and Tindivanam taluks are sold separately under the tree-tax system, while those in Tiruvannamalai taluk are separately sold under the ordinary system. The rest of the district is divided into 20 small areas, the right of sale in each of which is leased by auction.
Tanjore	Supply is under the private distillery system. The shops in Tanjore, Kumbakónam, Máyavaram, Negapatam and Tiruvádi towns are separately sold, while the privilege of sale in the rest of the district is disposed of by auction, the number of vend areas being 38.	The taluks of Tanjore, Kumbakónam, Negapatam, Máyavaram, Shiyali and Nannilam are under the tree-tax system with separate sale of shops, while in the Mannárgudi taluk the shops are separately sold under the ordinary system. The rest of the district is divided into 15 rent areas, the privilege of sale in which is disposed of by auction.
Trichinopoly	The district is under the private distillery supply system. The shops in Trichinopoly and Srírangam towns are separately sold. The rest of the district is divided into 18 vend areas.	In the Trichinopoly (excluding Illupur Mahanum), Musiri, Kulitalai and Udayárpálaiyam taluks, the shops are separately sold under the tree-tax system, while in Perambalúr taluk they are separately sold under the ordinary system. The Illupur Mahanum of the Trichinopoly taluk is sold as aseparate rent area.

District.	Country spirits.	Toddy.
Madura	The district is under the private distillery supply system. Shops are sold separately in Madura, Dindigul, Periyakulam, Palni, Sivaganga and Ramnad towns, the rest of the district being divided into 33 vend areas.	In the Madura taluk shops are sold separately under the tree-tax system, while in the Periyakulam taluk and the towns of *Dindigul, Palni,* Botlagundu, Sivaganga, Tirupatúr, Tirupuvanam, Ramnad, Kílakarai, Pámban and Rámesvaram they are sold separately under the ordinary system. The rest of the district is divided into 30 rent areas.
Tinnevelly	Supply is under the private distillery system. The shops in the Tinnevelly taluk and the Tuticorin town are under the separate sale system, while the rest of the district is divided into 33 vend areas.	The shops in the Tenkási, Tinnevelly, *Ambásamudram, Srívilliputur* and Tenkarai taluks and in Tuticorin town are separately sold. As regards the remaining portion of the district, Sátúr taluk is leased as one farm, while the remaining tracts are divided into 8 rent areas.
Coimbatore	The district is under the private distillery supply system. The shops in the Coimbatore and Erode taluks and in the town of Karúr are under the separate sale system. The rest of the district is divided into 26 vend areas.	The shops in the Coimbatore taluk are sold separately *under the tree-tax* system and those in the Pollàchi, Erode, Palladam and Karúr taluks under the ordinary renting system. The rest of the district is divided into 17 rent areas.
Nílgiris	The district is under the private distillery supply system and the shops are all separately sold.	There are no toddy shops in the district.
Salem	Supply is under the private distillery system. The shops in Salem and Tirupatúr taluks are sold separately. The rest of *the district is divided into* 22 vend-areas, the privilege of sale in each of which being disposed of by auction.	The Salem, Námakal, Hosúr, Tiruchengód and Atúr taluks are under the tree-tax system, the shops being sold separately. In the towns of Tirupatúr and Vániyambádi the shops are sold separately under the ordinary system. The rest of the district is divided *into* 12 *rent areas.*
South Canara— (*a*) Mangalore town and surrounding villages.	This tract is under the contract distillery supply system, the liquor supplied *being manufactured* from toddy drawn by licensed tappers.	The whole district is under a special form of the tree-tax system; licenses are issued on payment of a fee, varying with reference to locality and season, imposed on each toddy-drawer. In Mangalore and 12 other towns, the *toddy shops are separately* sold, the shopkeepers being bound to obtain their toddy from licensed tappers. Elsewhere two classes of licenses for the vend of toddy in shops and booths respectively are granted to approved applicants on payment of fixed quarterly fees.
(*b*) Mangalore taluk (excluding the town abkári area). Kásaragód taluk. Uppinangadi ,, Udipi. ,, Kundapur. ,,	These tracts are under the renting system. Each taluk is divided into a number of small areas, with a single still allowed for each, and the exclusive privilege of manufacture and sale in each is sold by auction. The toddy required for distillation is either drawn under a separate tree-tapping license *or bought from licensed toddy-drawers.*	
Malabar— (*a*) The Wynaad taluk ..	Supply is under the private distillery system. The whole taluk is sold as a single area.	No toddy revenue is raised in this taluk.
(*b*) Chirakal. Kóttayam. Calicut. Pálghat.	These tracts are under a modified form of the contract distillery supply system and are sold as one area. Arrack is *manufactured from toddy,* the renter being bound to obtain the toddy required by him for distillation from marked trees.	In the whole of the Malabar district, excepting the Wynaad taluk and the Attapadi valley of the Walawanád taluk, the tree-tax system is in force. Shops are sold separately in the towns of Cannanore, Tellicherry, Calicut, Pálghat and Cochin. In the other tracts half-yearly licenses are issued to toddy-drawers and other approved persons for the sale of toddy in shops on payment of fixed fees.
(*c*) Kurumbranád. Ernád. Walawanád. Ponáni.	These taluks are under the renting system, the exclusive privilege of manufacture and sale being sold in auction by *amsams,* the number of stills being limited and maximum and minimum prices being imposed.	
(*d*) Cochin	This tract is under the renting system and is sold as one rent area. The *renter is allowed the option of* distilling his own liquor, provided the toddy is drawn from trees which have paid the tree-tax, or of importing it from Native Cochin free of duty.	

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CHAPTER II.—THE EXCISE SYSTEM.

Contract distillery supply system.

Contract distillery supply tracts.

33. The contract distillery supply system was continued in the year under review in the Ganjam and Vizagapatam districts and in the upland taluks and the town of Masulipatam of the Kistna district, and was extended to the Gudiváda taluk and the Núzvíd and Vissannapet divisions of the last-mentioned district and to the Cumbum and Márkápur taluks of Kurnool.

Ganjam and Vizagapatam.

34. The exclusive privilege of the manufacture and supply of country spirits to the Ganjam district was leased out on contract for one year from the 1st April 1890 to Mr. Minchin on condition that jaggery spirits only should be supplied at the rates prevailing during the previous lease, the rate of excise duty remaining unaltered. The still-head charge per gallon was Rs. 2–3–0, Rs. 1–14–6, and Rs. 1–1–6 at 20°, 30° and 60° under-proof, respectively, of which Rs. 1–8–0, Rs. 1–5–0 and As. 12 represent the rates of excise duty at the respective strengths.

The contract for the supply of spirits to the Vizagapatam district, referred to in paragraph 34 of the last report and held by C. Lakshminarayana, expired on the 1st April 1890, and on its termination the contract was given to Mr. Minchin who undertook to supply jaggery spirits at a still-head charge of Rs. 2–4–6, Rs. 2–0–0 and Rs. 1–2–3 per gallon of 20°, 30° and 60° under-proof, respectively, of which Rs. 1–5–0 per gallon of 30° under-proof and proportionately for other strengths, was paid as excise duty as in the previous year. The supply of *rice* spirits was discontinued in the Ganjam and Vizagapatam districts, as it afforded opportunities for illicit distillation and threw the most serious obstacles in the way of preventive action, it being impossible to distinguish licit liquor from spirits illicitly distilled or smuggled from the adjoining Agency tracts.

Some other important changes were also made towards the improvement of the administration of arrack revenue in the Vizagapatam district, viz.:—

(1) A preventive belt was established along the frontier between the Excise and Agency tracts and no stills or shops were allowed in the latter area within 5 miles of the excise boundary.

(2) The condition requiring vend renters to guarantee a minimum rate of consumption was abandoned.

(3) Certain detached Agency villages were incorporated for abkári purposes in the excise tracts surrounding them.

Mr. Minchin supplied all the spirits required by licensed vendors in the Ganjam district from his distillery at Aska, while the Vizagapatam district was supplied from a depôt established at Vizagapatam to which the whole of the liquor required for consumption was supplied from Aska. Mr. Minchin fulfilled the terms of his contracts in both districts without giving rise to any complaints from renters or shopkeepers.

Kistna.

35. The contract for supplying spirits to the upland taluks * of the Kistna district and the town of Masulipatam granted to M. Lakshminarasamma and Co., the native firm referred to in paragraph 35 of the report for 1888–89, remained in force until the 30th of September 1890. Under this contract the cost price of the spirits supplied to vend renters and the excise duty amounted to As. 10–6 and Rs. 1–5–0, respectively, per gallon of 30° under-proof, the still-head charge being thus Rs. 1–15–6. The contract distillery system having been extended to the Gudiváda taluk and the Núzvid and Vissannapet divisions from the 1st April 1890, the privilege of supply was granted to the same firm at the same rate of still-head charge, viz., Rs. 1–15–6 per gallon of 30° under-proof, but with a lower rate of excise duty, viz., Rs. 1–3–6, so that the distillers' charge came to As. 12 a gallon. On the 1st October 1890, the distillers' contract was renewed for another year and, in consideration of the heavy expenditure they had incurred, they were allowed to charge As. 12 per gallon of 30° under-proof throughout the whole of the excise tracts, the excise duty being fixed at Rs. 1–5–0, so that the still-head charge was Rs. 2–1–0 per gallon of 30° under-proof and proportionately for other stengths.

* Guntúr.
Sattenapalle.
Narsaraopet.
Vinukonda.
Palnád.
Nandigáma.
Bezváda.

Unlike the previous year, there was no actual failure of stock at any time during the year under review, though the outturn continued to be smaller than the demand, and the distillers were obliged to depend largely on imports of spirits from the Ranipet and Nellikuppam distilleries. The quality of the liquor supplied was good. The distillery buildings are reported to be in good order and considerable improvements costing about Rs. 25,000 have been made alike in the building and in the distillery apparatus.

Subordinate to the distillery at Bezváda there were formerly two depôts, one at Masulipatam and the other at Guntúr, which were established to facilitate the supply of arrack to vend renters and shopkeepers. As it was evident from enquiries made by the Collector during the year under report that the renters and shopkeepers of the tracts supplied by the latter depôt desired to purchase their supplies at Bezváda instead of at Guntúr where the still-head charge was As. 2 per gallon in excess of that levied at the distillery, this depôt was ordered to be closed and the distillers were permitted to maintain one depôt only, viz., that at Masulipatam.

Kurnool.

36. The contract for supplying jaggery spirits to the Cumbum and Márkápur taluks of Kurnool was granted to Messrs. Abraham and Co., who supplied licensed vendors from a depôt established by them at Cumbum. The cost price of the spirits supplied was As. 12, As. 11 and As. 6 per gallon of 20°, 30° and 60° under-proof, respectively, and the excise duty was Rs. 1-5-0 per gallon of 30° under-proof and proportionately for other strengths.

Privilege of vend.

37. *Ganjam and Vizagapatam.*—During the year the exclusive privilege of vending country spirits continued under the minimum guarantee system in the rural parts of Ganjam, the lease running for one year from 1st April 1890. In the town of Berhampore and in the Vizagapatam district where also the lease was for the same period, there was no minimum guarantee and the vend renters and shopkeepers were only bound to purchase their liquor from the licensed contract distiller.

Kistna.—The leases of 1st October 1889 for the upland taluks of the Kistna district and the town of Masulipatam having expired on the 30th September 1890, were put up to auction for another year. The shops in the towns of Masulipatam, Guntúr and Bezváda were sold separately. The excise system having been introduced into the Gudiváda taluk and the Nuzvid and Vissannapet divisions from 1st April 1890, these tracts were leased first for six months from that date and again for a year from 1st October 1890 along with the other excise vend areas.

Kurnool.—The vend areas of the Cumbum and Márkápur taluks were leased for the official year under review.

Rentals.

The vend rentals of the above-mentioned tracts for the year under review, as compared with those of 1889–90, are exhibited in the subjoined statement :—

District.	RENTS OF ARRACK VEND AREAS.		RENTS OF INDEPENDENT ARRACK SHOPS.	
	1889-90.	1890-91.	1889-90.	1890-91.
	RS.	RS.	RS.	RS.
Ganjam (rural vend areas and independent shops in Berhampore town)	31,784	44,819	6,348	12,624
Vizagapatam (rural vend areas and independent shops in Vizagapatam, Vizianagtum and Bimlipatam towns)	18,654	* 19,260	23,718	9,756
Kistna (rural vend areas in the upland taluks and independent shops in Masulipatam, Guntúr and Bezváda towns)	1,12,093	1,13,113	84,672	83,244
Kistna (the Gudiváda taluk and the Núzvíd and Vissannapet divisions)	†	45,544	..	..
Kurnool (the Cumbum and Márkápur taluks)	†	17,220	..	..

* Excludes the rents of 7 vend areas for which there were no bids and which were kept under the direct management of the Collector—*vide* Board's Proceedings, No. 842, Mis., dated 18th March 1890 and G.O., No. 6372, dated 20th October 1890. The financial results of the *amani management* are given in paragraph 50 *infra*.

† These were under the combined arrack and toddy renting system during 1889–90, and the rentals realized were Rs. 89,913 and 51,821 respectively.

The increase in Ganjam is due to the activity of the preventive force and the police and the deterrent punishments awarded by the magistracy. In Vizagapatam the great decrease in rentals for the town shops is attributed to reckless bidding at the preceding year's auction. The rentals realized for the rural farms were satisfactory, the amount realized for the 14 areas sold being slightly in excess of that bid for all the areas in the preceding year. The variations in the old excise tracts of Kistna do not call for any remark.

New excise tracts of Kistna and Kurnool.

38. The subjoined statement compares the total abkári revenue of the tracts into which the excise system was introduced during the year under report with that of the preceding year :—

—11—

—	Combined arrack and toddy in 1889–90.	REVENUE IN 1890-91.				Difference.
		Arrack (rentals).	Excise duty.	Toddy.	Total.	
1	2	3	4	5	6	7
	RS.	RS.	RS.	RS.	RS.	RS.
The Gudivada taluk and the Núzvíd and Vissannapet divisions of the Kistna district	89,913	45,544	34,788	37,450	1,17,782	+ 27,869
The Cumbum and Márkápur taluks of the Kurnool district	51,821	17,220	10,218	12,083	39,521	— 12,300

It will be observed that the change of system was followed by a large increase of revenue in Kistna. In the Cumbum and Márkápur taluks, however, there was a decrease which is attributed partly to the enhanced price of liquor under the excise system and partly to some of the people having been used to toddy spirits. The dispersion of the labourers who were collected in these parts when the Bellary-Kistna Railway was under construction was also probably one of the causes at work.

Private distillery supply system.

Private distilleries and warehouses.

39. During the year under review there were 17 distilleries and 3 warehouses licensed for the supply of spirits under the private distillery supply system. Subjoined is a statement showing the names of the distillers or warehouse-keepers, the site of the distillery or warehouse and the tracts supplied by each—

Name of distiller or warehouse-keeper.	Site of distillery or warehouse.	Tracts supplied.
Distilleries.		
1. Mr. F. J. V. Minchin.	Aska ..	No private distillery tracts were supplied.
2. Messrs. T. Moothoosami Pillai and Chellaperumal Pillai.	Tadpatri ..	1. Cuddapah. 2. Anantapur. 3. Kurnool.
3. Messrs. Abraham and Co.	Bellary ..	1. Cuddapah. 2. Anantapur. 3. Bellary. 4. Kurnool.
4. Messrs. Abraham and Veerabhadrappa.	Bellary ..	1. Anantapur. 2. Bellary. 3. Kurnool.
5. M.R.Ry. C. Balakristna Mudaliar.	Tondiarpet	1. Nellore. 2. Chingleput. 3. Madras. 4. North Arcot. 5. South Arcot.
6. Messrs. Morison and Sons.	Ranipet ..	1. Cuddapah. 2. Anantapur. 3. Kurnool. 4. Madras. 5. Chingleput. 6. North Arcot. 7. Tanjore. 8. Trichinopoly. 9. Salem.
7. Do. do. ..	Palmanér ..	1. Cuddapah. 2. North Arcot.
8. Messrs. Parry and Co.	Nellikuppam.	1. Madras. 2. Chingleput. 3. North Arcot. 4. South Arcot. 5. Tanjore. 6. Coimbatore.
9. Do. do. ..	Tiruvennanallúr.	South Arcot.
10. Do. do. ..	Tanjore ..	1. South Arcot. 2. Tanjore. 3. Trichinopoly. 4. Madura. 5. Tinnevelly. 6. Coimbatore. 7. Salem.
Distilleries—cont.		
11. M.R.Ry. M. Venkataswami Naidu Garu.	Madura ..	Madura.
12. M.R.Ry. T. Ratnasami Nadar.	Thachanallur.	1. Chingleput. 2. Tanjore. 3. Madura. 4. Tinnevelly.
13. M.R.Ry. A. T. Tiruvengadasami Mudaliar.	Coimbatore.	1. Chingleput. 2. Trichinopoly. 3. Madura. 4. Coimbatore. 5. Nilgiris. 6. Malabar.
14. M.R.Ry. V. Tiruvengadasami Mudaliar.	Pódanúr No. I.	1. Coimbatore. 2. Nilgiris. 3. Salem.
15. M.R.Ry. S. Vijiaranga Mudaliar.	Pódanúr No. II.	1. Madura. 2. Coimbatore. 3. Nilgiris. 4. Salem. 5. Malabar.
16. Mr. H. T. Ivatt ..	Aravenghat ..	Nilgiris.
17. Messrs. Morison and Sons.	Suramangalam.	1. Tanjore. 2. Trichinopoly. 3. Salem.
Warehouses.		
18. Messrs. Morison and Sons.	Nellore ..	Nellore.
19. Messrs. Parry and Co.	Arkónam ..	1. Nellore. 2. Cuddapah. 3. Anantapur. 4. Bellary. 5. Kurnool. 6. Chingleput. 7. North Arcot. 8. Salem.
20. Do. do. ..	Cuddalore ..	(Export to foreign ports).

District.	1889–90.	1890–91.
Nellore	4	* 4
Cuddapah	3	4
Bellary	4	† 4
Kurnool	4	3
Madras	16	‡ 15
Chingleput	4	§ 13
North Arcot	27	‖ 27
South Arcot	..	1
Tanjore	15	* 13
Trichinopoly	2	2
Madura	8	8
Tinnevelly	6	9
Coimbatore	13	¶ 26
Nílgiris	8	10
Salem	21	** 17
Total ..	135	156

* One shop not opened.
† Excludes a shop for which license was not taken out.
‡ Four shops not opened.
§ Three shops not opened.
‖ Five do.
¶ Three do.
** Two do.

Wholesale shops.

40. In addition to the above, 156 shops were licensed during the year, as noted in the margin, for the wholesale vend of country spirits. Eighteen of these, however, were not opened. The instructions issued for the frequent inspection of these shops are receiving careful attention both on the part of Abkári and of Land Revenue officers, and the accounts maintained therein are reported to be in good order.

Rate of excise duty.

41. The following statement shows the rates of excise duty levied in 1889–90 and 1890–91 on country spirits declared for consumption in private distillery supply tracts. The figures in leaded type represent those for 1890–91 :—

Local area.		RATE OF DUTY PER GALLON OF			
		Proof strength.	20° under-proof.	30° under-proof.	60° under-proof
		RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Nellore district	1889–90	3 2 0	2 8 0	2 3 0	1 4 0
	1890–91	**3 12 0**	**3 0 0**	**2 10 0**	**1 8 0**
Cuddapah do.	1889–90	3 2 0	2 8 0	2 3 0	1 4 0
	1890–91	**3 12 0**	**3 0 0**	**2 10 0**	**1 8 0**
Anantapur do.	1889–90	3 2 0	2 8 0	2 3 0	1 4 0
	1890–91	**3 12 0**	**3 0 0**	**2 10 0**	**1 8 0**
Bellary district (except the Bellary Cantonment)	1889–90	3 2 0	2 8 0	2 3 0	1 4 0
	1890–91	**3 12 0**	**3 0 0**	**2 10 0**	**1 8 0**
Bellary Cantonment	1889–90	4 6 0	3 8 0	3 1 0	1 12 0
	1890–91	**4 6 0**	**3 8 0**	**3 1 0**	**1 12 0**
Kurnool district (taluks west of the Nallamalais).	1889–90	3 2 0	2 8 0	2 3 0	1 4 0
	1890–91	**3 12 0**	**3 0 0**	**2 10 0**	**1 8 0**
Madras town proper and outside shops	1889–90	4 11 0	3 12 0	3 4 6	1 14 0
	1890–91	**4 11 0**	**3 12 0**	**3 4 6**	**1 14 0**
Chingleput district (except the outside shops included in Madras town).	1889–90	3 12 0	3 0 0	2 10 0	1 8 0
	1890–91	**3 12 0**	**3 0 0**	**2 10 0**	**1 8 0**
North Arcot district	1889–90	3 12 0	3 0 0	2 10 0	1 8 0
	1890–91	**3 12 0**	**3 0 0**	**2 10 0**	**1 8 0**
South Arcot district (Cuddalore, Villupuram and Tindivanam taluks).	1889–90	1 14 0	1 8 0	1 5 0	0 12 0
	1890–91	**1 14 0**	**1 8 0**	**1 5 0**	**0 12 0**
South Arcot district (other taluks)	1889–90	3 2 0	2 8 0	2 3 0	1 4 0
	1890–91	**3 12 0**	**3 0 0**	**2 10 0**	**1 8 0**
Tanjore district	1889–90	3 2 0	2 8 0	2 3 0	1 4 0
	1890–91	**3 12 0**	**3 0 0**	**2 10 0**	**1 8 0**
Trichinopoly district (except Trichinopoly and Srírangam towns).	1889–90	3 2 0	2 8 0	2 3 0	1 4 0
	1890–91	**3 12 0**	**3 0 0**	**2 10 0**	**1 8 0**
Trichinopoly and Srírangam towns	1889–90	3 12 0	3 0 0	2 10 0	1 8 0
	1890–91	**3 12 0**	**3 0 0**	**2 10 0**	**1 8 0**
Madura district	1889–90	3 2 0	2 8 0	2 3 0	1 4 0
	1890–91	**3 12 0**	**3 0 0**	**2 10 0**	**1 8 0**
Tinnevelly do.	1889–90	3 2 0	2 8 0	2 3 0	1 4 0
	1890–91	**3 12 0**	**3 0 0**	**2 10 0**	**1 8 0**
Coimbatore do.	1889–90	3 2 0	2 8 0	2 3 0	1 4 0
	1890–91	**3 12 0**	**3 0 0**	**2 10 0**	**1 8 [illegible]**
Nílgiris do.	1889–90	4 11 0	3 12 0	3 4 6	1 14 [illegible]
	1890–91	**4 11 0**	**3 12 0**	**3 4 6**	**1 14 [illegible]**
Salem do.	1889–90	3 2 0	2 8 0	2 3 0	1 4 [illegible]
	1890–91	**3 12 0**	**3 0 0**	**2 10 0**	**1 8 [illegible]**
Malabar do. (the Wynaad taluk)	1889–90	4 6 0	3 8 0	3 1 0	1 12 0
	1890–91	**4 6 0**	**3 8 0**	**3 1 0**	**1 12 0**

It will be seen that there has been a considerable increase of duty throughout the greater part of the Presidency, and that it has been in the direction of uniformity, Rs. 2–10–0 per gallon of 30° under-proof being the rate now generally prevalent. The advantage of this is of course that there is no longer an inducement to smuggle from one district into another. The low rate on the frontier taluks of South Arcot is necessitated by the cheap liquor sold in French territory. The higher rates prevalent in the Madras Town Circle, the Bellary Cantonment, the Nílgiris and the Malabar-Wynaad are justified by the large consumption of liquor in those tracts.

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Privilege of vend in private distillery supply tracts.

42. The exclusive privilege of selling country spirits in private distillery supply tracts was leased out in convenient areas, generally by the Revenue Inspectors' divisions, except in the following tracts in which the shops were sold separately. Areas in which such separate sale was introduced for the first time in the year under report are shown in italics :—

District.	Town or other area in which the shops were leased separately.	District.	Town or other area in which the shops were leased separately.
Nellore	1. Nellore town. 2. Gúdúr do.	South Arcot	1. Cuddalore town. 2. Panruti do. 3. Chidambaram do.
Cuddapah	Cuddapah do.	Tanjore	1. Tanjore town. 2. Tiruvádi do. 3. Kumbakónam town. 4. Máyavaram do. 5. Negapatam do.
Anantapur	1. Anantapur town. 2. Tadpatri do. 3. Gooty do.	Trichinopoly	1. Trichinopoly town. 2. Srírangam do.
Bellary	1. Bellary Cantonment. 2. Hospet town. 3. Adóni do.	Madura	1. Madura town. 2. *Sivaganga do.* 3. *Ramnad do.* 4. Dindigul do. 5. Palni do. 6. Periyakulam town.
Kurnool	1. Kurnool do. 2. *Nandyál do.*	Tinnevelly	1. *Tinnevelly taluk.* 2. Do. town. 3. Palamcottah do. 4. Tuticorin do.
Madras	The Madras town proper.	Coimbatore	1. Coimbatore taluk. 2. *Erode do.* 3. Do. town. 4. Karúr do.
Chingleput	1. The four outside shops attached to the Madras town circle. 2. The three cantonment shops attached to the Madras town circle. 3. The rest of the Saidápet taluk attached to the Madras town circle. 4. *Conjeeveram taluk.* 5. Do. town. 6. Tiruvallúr do. 7. Chingleput do.	Nílgiris	The whole district.
North Arcot	1. Wálajápet taluk. 2. *Gudiyátam do.* 3. Do. town. 4. Chittoor do. 5. *Palmanér do.* 6. Vellore do. 7. Arcot do. 8. *Pólúr do.* 9. Arni do. 10. Tirupati do. 11. *Tiruttani do.*	Salem	1. Salem taluk. 2. *Tirupatúr taluk.* 3. Do. town. 4. Vániyambádi town.

Vend areas.

43. The annexed statement shows the number of arrack vend areas in each district, tracts in which shops were sold separately being of course excepted, in 1889–90 and 1890–91 :—

District.	Number of arrack vend areas. 1889–90.	1890–91.
Nellore	37	37
Cuddapah	35	35
Anantapur	23	23
Bellary	24	24
Kurnool—taluks west of the Nallamalais	15	22
Chingleput	16	12
North Arcot	38	35
South Arcot	21	21
Tanjore	41	38
Trichinopoly	18	18
Madura	30	33
Tinnevelly	36	33
Coimbatore	30	26
Salem	25	22
Malabar—the Wynaad taluk	1	1
Total ...	390	380

The increase in Kurnool was due to the fact that two taluks which had in 1889–90 been sold *as a single area* owing to combination among the local bidders were sold again in the year under review by Revenue Inspectors' firkas. The decrease in Chingleput, North Arcot, Tinnevelly, Coimbatore, and Salem is accounted for by the introduction of the system of separate sale of shops in the Conjeeveram, Gudiyátam, Tinnevelly, Erode and Tirupatúr taluks respectively. The decrease in Tanjore was due to the amalgamation of the 4 vend areas constituting the revenue charge of the Patukóta

Tahsildar into one, there being no adequate bid for the smaller units, while the increase in Madura was due to the division of the Tirumangalam and Periyákulam taluks into 5 vend areas each instead of 4 and 3, respectively, as in 1889–90.

Rentals.

44. The following statement shows the rentals of the arrack vend areas and independent arrack shops in the private distillery supply tracts :—

District.	RENT OF ARRACK VEND AREAS.		RENT OF INDEPENDENT ARRACK SHOPS.		TOTAL.		Increase or Decrease.
	1889-90.	1890-91.	1889-90.	1890-91.	1889-90.	1890-91.	
	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Nellore	46,049	41,859	15,868	10,290	61,917	52,149	— 9,768
Cuddapah	90,360	75,180	14,124	9,900	1,04,484	85,080	— 19,401
Anantapur	51,229	47,104	10,655	15,677	61,884	62,781	+ 897
Bellary	38,610	43,670	54,144	71,388	92,754	1,15,058	+ 22,304
Kurnool (except Cumbum and Márkápur taluks)	41,020	35,593	3,387	6,840	44,407	42,433	— 1,974
Madras	..	..	1,39,244	1,26,935	1,39,244	1,26,935	— 12,309
Chingleput	34,720	27,220	13,584	27,306	48,304	54,526	+ 6,222
North Arcot	80,136	84,057	73,464	97,806	1,53,600	1,81,863	+ 28,263
South Arcot	1,27,760	1,57,326	38,208	51,948	1,65,968	2,09,274	+ 43,306
Tanjore	13,149	15,253	31,326	39,420	44,475	54,673	+ 10,198
Trichinopoly	23,940	26,330	20,366	24,864	44,306	51,194	+ 6,888
Madura	59,405	67,005	32,748	34,644	92,153	1,01,649	+ 9,496
Tinnevelly	27,221	33,008	18,240	23,232	45,461	56,240	+ 10,779
Coimbatore	57,105	63,035	32,352	41,888	89,457	1,04,923	+ 15,466
Nílgiris	..	..	43,572	48,156	43,572	48,156	+ 4,584
Salem	78,850	52,077	54,027	41,214	1,32,877	93,291	— 39,586
Malabar (the Wynaad taluk)	5,350	18,650	..	..	5,350	18,650	+ 13,300
Total ..	7,74,904	7,87,367	5,95,309	6,71,508	13,70,213	14,58,875	+ 88,662

Causes of variations.

The decreases in Nellore and Cuddapah are attributable partly to the enhancement of duty referred to in paragraph 41 *supra* and partly to the renters of previous years having suffered loss; while in Madras the fall was due to the generally unfavorable character of the season, to the high prices of food-grains, and to a reduction in the number of shops. The large decrease in Salem was due to combination among the bidders. In Kurnool the decrease is small and calls for no remark. There are increases in all the other districts which are mainly due to keen competition, amounting in some places to reckless bidding, and also in Chingleput, North Arcot, Tinnevelly and Coimbatore to the extension of the system of separate sale of shops—*vide* paragraph 42 *supra*.

Issues to licensed vendors from distilleries and warehouses.

45. The following statement shows the quantities of spirits issued from each distillery and warehouse direct to vend areas and retail shops in private distillery districts :—

Distilleries and Warehouses.	PARTICULARS OF ISSUES TO							Price charged per gallon of 30° under-proof.
	Renters of vend areas.			Shopkeepers.			Total reduced to proof strength.	
	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
	GALS.	GALS.	GALS.	GALS.	GALS.	GALS.	GALS.	RS. A. P.
Nellore warehouse ..	..	6,894	..	..	1,070	..	5,575	*0 8 0 to †0 11 0
Tadpatri distillery ..	17,331	13,594	..	2,767	1,555	..	26,683	0 9 0 to 0 10 6
Messrs. Abraham and Co.'s distillery.	20,668	20,649	..	200	2,361	..	32,801	0 9 0 to 0 12 0
Messrs. Abraham and Veerabadrappa's distillery.	2,839	1,153	..	1,016	1,523	..	4,957	0 9 0 to 0 10 6
Tondiarpet distillery ..	..	43,618	..	..	305	..	30,746	0 9 0 to 0 9 6
Ranipet do. ..	555	3,430	..	295	5,067	..	6,628	0 10 6 to 0 12 0

* Price charged to renters of vend areas. † Price charged to shopkeepers.

Distilleries and warehouses.	PARTICULARS OF ISSUES TO							Price charged per gallon of 30° under-proof.
	Renters of vend areas.			Shopkeepers.			Total reduced to proof strength.	
	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
	GALS.	GALS.	GALS.	GALS.	GALS.	GALS.	GALS.	RS. A. P.
Palmanér distillery ..	5,098	19	..	734	..	..	4,679	*0 10 6 to 0 11 6
Arkónam warehouse ..	8,022	17,071	..	287	1,930	..	19,948	†0 6 6 to 0 8 6
Nellikuppam distillery ..	..	66,317	50	252	35,304	20	71,364	†0 7 6 to 0 10 6
Tiruvennanallúr distillery.	..	23,399	..	..	..	..	16,379	†0 7 6 to 0 9 0
Tanjore distillery ..	..	12,068	32	4	12	5	8,474	0 9 0 to 0 10 6
Tachanallúr do. ..	..	1,269	33	..	1,658	..	2,062	0 8 0 to 0 10 6
Coimbatore do. ..	14,571	5,048	..	..	..	..	15,191	0 8 0 to 0 10 0
Pódanúr, No. I distillery.	..	100	..	..	..	..	70	0 8 6
Do. No. II do.	1,389	554	..	150	60	..	1,661	0 9 6 to 0 10 0
Suramangalam do.	200	18,252	..	10	25	..	12,962	0 8 0 to 0 10 0
Total ..	70,673	233,435	115	5,715	50,870	25	260,180	..

* Price per gallon of 20° under-proof.
† The low price charged is reported to be due to Messrs. Parry and Co. charging reduced rates to vendors who have entered into agreement with them.

Issues from wholesale shops.

46. Nearly two-thirds of the issues to licensed vendors came from the wholesale shops (depôts) whose utility is thus once more apparent. The subjoined statement gives particulars of these issues and of the prices charged in each district :—

Districts in which there are wholesale shops.	ISSUES TO RENTERS AND SHOPKEEPERS.				Price charged per gallon of 30° under-proof.
	20° under-proof.	30° under-proof.	60° under-proof.	Total proof.	
1	2	3	4	5	6
	GALS.	GALS.	GALS.	GALS.	RS. A. P.
Nellore	..	29,036	..	20,325	0 7 6 to 0 11 0
Cuddapah	12,138	42,041	..	39,139	0 7 0 to 0 12 0
Bellary	48	49,014	..	34,348	0 9 0 to 0 12 0
Kurnool	11,409	..	..	9,127	0 11 4 to 0 12 3
Madras	..	101,079	..	70,755	0 10 6 to 0 12 0
Chingleput	150	26,492	..	18,664	0 10 0 to 0 12 0
North Arcot	672	122,378	..	86,202	0 7 0 to 0 14 0
South Arcot	..	2,082	..	1,457	*
Tanjore	80	44,426	64	31,188	0 10 0 to 0 12 0
Trichinopoly	510	38,725	..	27,516	0 9 3 to 0 10 6
Madura	99	52,939	..	37,137	0 9 0 to 0 12 0
Tinnevelly	..	30,885	103	21,661	0 8 0 to 0 9 6
Coimbatore	22,055	19,414	..	31,234	0 7 0 to 0 13 6
Nílgiris	6,469	34,761	54	29,529	1 1 0 to 1 4 0
Salem	3,061	51,924	..	38,796	0 8 0 to 0 10 0
Total ..	56,691	645,196	221	497,078	..

* The depôt-keeper was himself a renter and all the liquor in the depôt was utilized only for his vend areas.

47. It must, however, be observed that the above figures are based on the information furnished by the distillers, warehouse-keepers and wholesale vendors.

Excise—Other Systems.

Malabar.

48. The modified form of the excise system referred to in paragraph 45 of the report for 1888–89 continued in force throughout the Chirakal, Kóttayam, Calicut and Pálghat taluks, including the Municipal towns of Cannanore, Tellicherry, Calicut and Pálghat. The lease for two years granted to Messrs. P. C. Raman and A. T. Tiruvengadasami Mudaliar for the manufacture and vend of country spirits expired on the 30th September 1890 and tenders were invited for a period of one year on the same conditions as those of the former lease (*vide* para. 45 of the Administration report for 1888–89) except that a definite supply area was fixed for each distillery and a maximum number of shops not to be exceeded without the sanction of the Collector was fixed for each taluk. The tender accepted was that of Messrs. B. Puttrappa and S. Vijayaranga Mudaliar who offered an annual rental of Rs. 21,000; but the former was only a nominal renter, as the sole management of the business was in the hands of Vijayaranga Mudaliar under a special power-of-attorney. The Cannanore distillery was, however, not worked at all during the year. The tracts in question were supplied during the first half of the official year by the former contractors from the Parli distillery, the issues from Cannanore having been practically *nil*. For the first few months of the second half, the present renter obtained his liquor from the Pódanúr distillery supplemented by 4,000 gallons bought from the old renters. Very little energy was shown by the new renter in setting up his own stills at Parli, and to add to the difficulty of the situation a portion of the distillery building together with a quantity of liquor was washed away by a flood at the end of October 1890, and the distillery was not brought into working order till late in January 1891, by which time the palmyra season was nearly over. The financial effect of the system cannot be better gauged than by a comparison of the arrack revenue of the four taluks which amounted to Rs. 38,774 against Rs. 51,413 in 1889–90, the decrease being mainly attributable to the Cannanore distillery not having been worked during the year, to the small operations at Parli, and to the contractor's failure to maintain an adequate supply of arrack. The district is to be worked on a different system from 1st October 1891.

South Canara.

49. In the South Canara district the *amani* management of the excise system in the Mangalore taluk, described in paragraph 46 of the report for 1888–89, continued for the first six months of the year under review. From the 1st October 1890 the still-area system was reverted to in the rural parts of Mangalore taluk, the excise system being continued only in the town of Mangalore and a belt of villages round it, the exclusive privilege of supply of toddy spirits to which was sold for a year to Messrs. D'Vas and Albuquerque for Rs. 600 on condition that they should take over the Government still, the value of which was ultimately fixed at Rs. 800, and the balance of liquor in stock on the 30th September 1890.

The following memorandum shows the arrack revenue of the Mangalore taluk for the year under report as compared with 1889–90:—

	RS.	A.	P.	RS.	A.	P.
Revenue for 1890–91—						
Town arrack shop rents for the first half-year...	5,592	0	0			
" " for the second half-year	3,906	0	0			
Excise duty collected in the town area during the second half-year	6,576	8	0			
Taluk arrack shop rents for the first half-year...	4,403	0	0			
Sale-proceeds of jaggery arrack in the first half-year	22,577	10	0			
Rents of still-areas in the taluk for the second half-year	11,420	0	0			
				54,475	2	0
Add—						
Price of arrack sold to still-area renters in the first half-year.				3,394	9	0
Total ...				57,869	11	0
Deduct—						
Cost of arrack including the cost of establishment				541	14	5
Net revenue ...				57,327	12	7
Revenue for 1889–90				64,883	9	0
Difference (decrease) ...				7,555	12	5

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The decrease is attributable to the following causes:—

(i) The abolition of eight large arrack shops in the Mangalore municipaliy.

(ii) Want of bids for most of the town arrack shops lying outside the municipality during the second-half of the year and their consequent closure.

(iii) Smaller sales of jaggery liquor obtained by Government from outside the district during the first-half of the year.

Vizagapatam.

50. The following memorandum shows the financial results of the *amani* management of the seven * arrack vend areas of the Vizagapatam district referred to in the foot-note to the statement appended to paragraph 37 *supra*:—

	RS.	A.	P.	RS.	A.	P.
Price of arrack sold to shopkeepers at Rs. 2–6–0 per gallon of 30° under-proof and Rs. 1–6–0 per gallon of 60° under-proof				12,144	6	4
Price of the balance of arrack in the amani depôts on 31st March 1891, sold to Messrs. Parry and Co. at Rs. 1–11–0 per gallon of 30° under-proof and As. 0–15–5 per gallon of 60° under-proof				156	5	3
Total ..				12,300	11	7
Deduct—						
Cost of arrack	3,671	1	6			
Cost of establishment	870	0	0			
Contingent charges	1,053	7	9			
				5,594	9	3
Net revenue ...				6,706	2	4
Revenue for 1889–90				† 6,567	8	4
Difference (increase) ...				138	10	0

Consumption, number of shops, &c.

51. 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 vend areas being shown separately from the towns and taluks in which the shops were sold independently. The quantities returned under "Consumption" have been checked with the issues from the distilleries, warehouses and wholesale shops, and, owing to the frequent and careful examination of the licensees' accounts by the Abkári officers during their tours, are believed to be fairly accurate.

* *Taluk.*	*Vend area.*
* Pálkonda	1. Rajam portion. 2. Pálkonda do.
Gajapatinagaram	3. Gajapatinagaram portion. 4. Devupalli do.
Sálúr	5. Rompili portion.
Bobbili	6. Pedapenki do.
Párvatipur	7. Chinnamirangi portion.

	RS.	A.	P.
† Rentals	5,055	0	0
Duty on 1,152 gallons, 19 drams (consumption in 1889–90 in terms of 30° under-proof), at Rs. 1–5–0 per gallon	1,512	8	4
Total ..	6,567	8	4

Vend areas and tracts in which the shops were leased separately.	Population as per census of 1891.	Area in square miles.	Quantity consumed in proof strength. 1889–90.	Quantity consumed in proof strength. 1890–91.	Number of shops opened in 1890–91	Square miles per shop in 1890–91.	Sale per shop in 1890–91 (in terms of proof strength).	Population per shop in 1890–91.	Consumption per head in 1890–91 (in terms of proof strength).
1	2	3	4	5	6	7	8	9	10
Rural Tracts.			GALS.	GALS.			GALS.		GALS.
Ganjam (excluding Berhampore town)	1,569,108	4,723	21,403	26,749	533	8·9	50·2	2,944	·017
Vizagapatam (excluding Vizagapatam, Bimlipatam and Vizianagrum towns).	1,865,353	4,607	8,701	16,134	223	20·7	72·3	8,365	·009
Kistna (excise tracts, excluding Masulipatam, Guntúr and Bezváda towns and the Gudiváda taluk, and the Núzvíd and Vissannapet divisions).	878,902	4,815	57,266	52,932	467	10·3	113·3	1,882	·060
Kistna (the Gudiváda taluk and the Núzvíd and Vissannapet divisions).	331,212	1,426	(a) ..	19,266	181	7·9	106·4	1,830	·058
Nellore (excluding Nellóre and Gúdúr towns)	1,426,849	7,398	24,516	24,011	378	19·6	63·5	3,775	·017
Cuddapah (excluding Cuddapah town)	1,251,580	8,723	39,869	36,206	658	13·3	55·0	1,902	·029
Anantapur (excluding Anantapur, Tadpatri and Gooty towns).	683,684	5,254	29,527	26,964	340	15·5	79·3	2,011	·039
Bellary (excluding Bellary Cantonment and Hospet and Adóni towns).	801,851	5,954	23,958	19,926	268	22·2	74·4	2,992	·025
Kurnool (except Kurnool and Nandyál towns and the Cumbum and Márkápur taluks).	565,608	5,326	(b) 23,431	19,183	403	13·2	47·6	1,403	·034
Kurnool (the Cumbum and Márkápur taluks)	216,614	2,173	(a) ..	5,450	127	17·1	42·9	1,706	·025
Chingleput (excluding the outside shops, the cantonment shops and the rest of the Saidápet taluk included in the Madras Town Circle, and the Conjeeveram taluk and the Tiruvallúr and Chingleput towns).	683,238	1,971	16,385	11,045	169	11·7	65·4	4,043	·016
North Arcot (excluding the Wálajápet and Gudiyátam taluks and Chittoor, Palmanér, Vellore, Arcot, Pólúr, Arni, Tirupati and Tirutani towns).	1,663,883	6,196	(c) 51,469	48,430	540	11·5	89·7	3,081	·029
South Arcot (excluding Cuddalore, Panruti and Chidambaram towns).	2,084,835	5,186	94,202	84,524	1,089	4·8	77·6	1,914	·041
Tanjore (excluding Tanjore, Tiruvádi, Kumbakónam, Máyavaram and Negapatam towns).	2,027,799	3,685	15,969	13,354	226	16·3	59·1	8,973	·007
Trichinopoly (except Trichinopoly and Srírangam towns) ..	1,264,943	3,614	19,805	18,414	249	14·5	74·0	5,080	·015
Madura (except Madura, Sivaganga, Ramnad, Dindigul, Palni and Periyákulam towns).	2,447,213	6,513	(d) 31,422	20,842	589	11·1	35·4	4,155	·009
Tinnevelly (except Tinnevelly taluk and Tuticorin town).	1,707,827	5,057	18,650	11,552	474	10·7	24·4	3,603	·007
Coimbatore (excluding Coimbatore and Erode taluks and Karúr town).	1,436,422	6,457	26,178	19,209	423	15·3	45·4	3,396	·013
Salem (excluding Salem and Tirupatúr taluks)	1,356,146	5,919	29,503	26,612	449	13·2	59·3	3,020	·020
Malabar (the Wynaad taluk)	76,765	999	8,796	7,310	74	13·5	98·8	1,037	·095
Malabar (Chirakál, Kóttayam, Calicut and Pálghat taluks including the four Municipal towns).	1,115,648	2,062	16,897	12,840	284	7·3	45·2	3,928	·012
Total of rural tracts, excluding the Gudiváda taluk and the Núzvíd and Vissannapet divisions of the Kistna district and the Cumbum and Márkápur taluks of the Kurnool district. 1890-91 ..	24,907,654	94,459	..	**496,237**	**7,836**	**12·05**	**63·33**	**3,179**	**·020**
1889-90 ..			557,947	..	8,796	10·74	63·43	2,832	·022

(a) These tracts were under the combined arrack and toddy renting system in 1889-90.
(b) Includes the consumption in the Nandyál town.
(c) Includes the consumption in the Palmanér, Pólúr and Tirutani towns.
(d) Do. do. in the Sivaganga and Ramnad towns.

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Vend areas and tracts in which the shops were leased separately.	Population as per census of 1891.	Area in square miles.	Quantity consumed in proof strength. 1889–90.	Quantity consumed in proof strength. 1890–91.	Number of shops opened in 1890–91.	Square miles per shop in 1890–91.	Sale per shop in 1890–91 (in terms of proof strength).	Population per shop in 1890–91.	Consumption per head in 1890–91 (in terms of proof strength).
1	2	3	4	5	6	7	8	9	10
Tracts in which shops were leased separately.			GALS.	GALS.			GALS.		GALS.
Berhampore town	25,647	5	3,613	4,152	14	·36	296·6	1,832	·162
Vizagapatam, Bimlipatam and Vizianagrum towns	75,898	12	23,256	35,225	31	·39	1,136·3	2,448	·464
Masulipatam, Guntúr and Bezváda towns	79,989	21	39,155	38,896	18	1·17	2,160·9	4,444	·486
Nellore and Gúdúr towns	35,032	35	14,116	7,758	23	1·52	337·3	1,523	·221
Cuddapah town	17,121	3	6,076	6,530	9	·33	725·6	1,902	·381
Anantapur, Tadpatri and Gooty towns	23,871	27	5,219	4,468	3	9·00	1,489·3	7,957	·187
Bellary Cantonment	59,771	26	33,914	29,843	20	1·30	1,492·2	2,989	·499
Hospet and Adóni towns	39,045	5	7,286	6,701	8	·63	837·6	4,881	·172
Kurnool and Nandyál towns	35,306	15	(a) 3,270	4,584	10	1·50	458·4	3,531	·130
Madras town	449,946	27	59,942	57,382	48	·56	1,195·5	9,374	·128
The cantonment shops			7,611	5,453	8		1,817·6		
The outside shops	224,099	347	5,174	3,512	4	4·96	878·0	3,201	·078
The rest of the Saidápet taluk attached to the Madras Town Circle.			12,454	8,599	63		136·5		
The Conjeeveram taluk and Tiruvallúr and Chingleput towns	229,996	515	15,051	14,012	86	5·99	162·9	2,674	·061
The Wálajápet and Gudiyátam taluks and Chittoor, Palmanér, Vellore, Arcot, Pólúr, Arni, Tirupati and Tirutani towns.	514,343	1,060	(b) 48,906	52,211	184	5·76	283·8	2,795	·102
Cuddalore, Panruti and Chidambaram towns	74,951	25	23,718	21,954	22	1·14	997·9	3,407	·293
Tanjore, Tiruvádi, Kumbakónam, Máyavaram and Negapatam towns.	198,561	23	27,021	19,998	61	·38	327·8	3,255	·101
Trichinopoly and Srírangam towns	112,390	17	16,762	16,050	20	·85	802·5	5,620	·143
Madura, Sivaganga, Ramnad, Dindigul, Palni and Periyakulam towns.	163,345	15	(c) 18,007	16,294	30	·50	543·1	5,445	·100
Tinnevelly taluk and Tuticorin town	209,865	330	9,758	7,470	66	5·00	113·2	3,180	·036
Coimbatore and Erode taluks and Karúr town	563,010	1,403	16,023	20,844	137	10·24	152·1	4,110	·037
Nílgiris	99,801	957	28,710	27,209	38	25·18	716·0	2,626	·273
Salem and Tirupatúr taluks	606,420	1,552	27,971	25,068	147	10·56	170·5	4,125	·041
South Canara (the whole of Mangalore taluk)	278,490	620	15,276	(d) 23,223	221	2·81	105·1	1,260	·083
Total (excluding the Mangalore taluk of the South Canara district). 1890-91	3,838,407	6,420	..	**434,213**	**1,045**	**6·14**	**415·51**	**3,673**	**·113**
1889-90			453,046	..	1,296	4·95	349·57	2,962	·118
Grand Total (excluding the Gudiváda taluk, and the Núzvíd and Vissannapet divisions of the Kistna district, the Cumbum and Márkápur taluks of Kurnool, and the Mangalore taluk of South Canara). 1890-91	28,746,961	100,879	..	**930,450**	**8,881**	**11·36**	**104·77**	**3,237**	**·032**
1889-90			1,010,993	..	10,092	10·00	100·48	2,848	·035

(a) Excludes the consumption in the Nandyál town, }
(b) ,, ,, Palmanér, Pólúr and Tirutani towns, } which has been included in the figures furnished for rural tracts.
(c) ,, ,, Sivaganga and Ramnad towns, }
(d) Represents the consumption of the Mangalore town (10,364 proof gallons) for the whole year and of the rest of the taluk under the excise system (1,300 proof gallons) during the first half-year and under the renting system (11,559 proof gallons) during the second half-year.

Comparison of results.

52. The excise system was extended to the Gudiváda taluk and the Núzvíd and Vissannapet divisions of the Kistna district and the Cumbum and Márkápur taluks of the Kurnool district only from the 1st April 1890. Excluding these tracts and the Mangalore taluk of the South Canara district, in the rural parts of which the renting system was reverted to from the 1st October 1890, the consumption in excise areas has fallen from 1,010,993 gallons in 1889-90 to 930,450 in the year under report. The number of shops was also reduced from 10,092 to 8,881.

The average consumption per head was ·020 of a gallon against ·022 of a gallon in 1889-90 in the rural vend areas and ·113 against ·118 of a gallon in the tracts sold separately. Taking vend areas and independent shops together, the total average consumption per head was ·032 of a gallon against ·035 in 1889-90. As in the previous year, the Bellary Cantonment heads the list of towns with an average consumption per head of ·499 of a gallon. Next come the towns of the Kistna, Vizagapatam, Cuddapah, and South Arcot districts with ·486, ·464, ·381, and ·293 of a gallon, respectively. The Madras city and the Nílgiris give ·128 and ·273 of a gallon, respectively. As regards the rural tracts, the Wynaad taluk ranks first, as usual, with ·095 of a gallon. The old and the new excise tracts of the Kistna district, the South Arcot and Anantapur districts and the taluks of Kurnool west of the Nallamalais follow with rates of ·060, ·058, ·041, ·039, and ·034 of a gallon, respectively. The districts which show the lowest consumption are Vizagapatam, Madura, Tanjore and Tinnevelly.

Shops.

53. There was on an average one rural country spirits shop for every 12·05 square miles and every 3,179 persons against 10·74 square miles and 2,832 persons in 1889-90. In the towns, the area and population per shop were 6·14 square miles and 3,673 persons, respectively, as compared with 4·95 square miles and 2,962 persons in 1889-90. It will thus be seen that there was a large decrease in the number of shops, both rural and urban, and a consequent increase in the average population and area served. This result is due to continued care in weeding out shops in localities in which the number appeared to be in excess of the requirements.

As a further consequence of the reduction in the number of shops, the average sales per shop rose from 349·57 gallons to 415·51 in the towns, though in the rural tracts they show a slight falling off (63·33 gallons against 63·43 in 1889-90).

trength of liquor.

54. The following statement shows the strengths of the liquor consumed in excise tracts in the year under report as compared with the preceding year:—

Districts.	20° under-proof.		30° under-proof.		60° under-proof.		Total reduced to proof-strength.	
	1889-90.	1890-91.	1889-90.	1890-91.	1889-90.	1890-91.	1889-90.	1890-91.
Ganjam	376	132	6,445	7,752	50,509	63,423	25,016	30,901
Vizagapatam	82	2,828	42,296	62,303	5,712	13,711	31,957	51,359
Kistna (Excise tracts)	33,497	16,738	99,295	135,040	294	7,939	* 96,421	111,094
Nellore	..	..	55,189	45,384	..	..	38,632	31,769
Cuddapah	12,380	13,521	51,487	45,599	..	..	45,945	42,736
Anantapur	16,739	26,434	30,507	14,693	..	..	34,746	31,432
Bellary	14,734	9,687	76,286	69,600	..	..	65,188	56,470
Kurnool	29,011	27,140	4,990	8,827	..	3,315	† 26,701	29,217
Madras	574	..	121,031	107,066	..	..	85,181	74,946
Chingleput	20	..	44,890	35,796	..		31,439	25,057
North Arcot	6,310	6,728	136,182	136,084	..	..	100,375	100,641
South Arcot	..	252	168,457	151,784	..	70	117,920	106,478
Tanjore	207	84	61,161	47,492	29	101	42,990	33,352
Trichinopoly	352	510	51,835	48,651	..	..	36,567	34,464
Madura	..	98	70,613	52,939	..	..	49,429	37,136
Tinnevelly	23	..	39,808	27,065	1,309	190	28,408	19,022
Coimbatore	32,895	28,825	22,692	24,276	..	..	42,201	40,053
Nílgiris	5,924	6,047	34,245	31,930	..	51	28,710	27,209
Salem	4,651	3,257	76,790	70,106	..	..	57,474	51,680
South Canara (the whole of Mangalore taluk).	1,952	1,958	19,434	14,376	277	86	15,276	‡ 11,664
Malabar: The Wynaad taluk..	10,995	9,138	..	..	..	..	8,796	7,310
Malabar: Chirakal, Kottayam, Calicut and Pálghat taluks.	6,311	5,823	8,902	6,464	14,042	9,141	16,897	12,840
Total ..	177,033	159,200	1,222,535	1,143,227	72,172	98,027	1,026,269	966,830

* Excludes the consumption in the Gudiváda taluk and the Núzvíd and Vissannapet divisions which were under the combined arrack and toddy renting system in 1889-90.

† Excludes the consumption in the Cumbum and Márkápur taluks which were under the combined arrack and toddy renting system in 1889-90.

‡ Represents the consumption of the Mangalore town for the whole year and of the rest of the taluk for the first half-year.

Variations in consumption.

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

Ganjam.—The increase was due to the general prosperity of the season, to the improved working of the preventive establishment, and to further sub-division of vend areas during the year under review.

Vizagapatam.—The large increase is attributed to the following causes:—

(i) Increased general prosperity of the people.
(ii) The checks imposed on the import of Agency liquor.
(iii) The break-down of the monopolist ring referred to in paragraph 54 of the last report and the consequent fall of prices in Vizagapatam town.
(iv) The increased demand for labour in connection with the East Coast Railway.

Kistna.—The increase was mainly due to the extension of the excise system to the Gudiváda taluk and the Núzvíd and Vissannapet divisions from the beginning of the year under review.

Nellore.—The decrease was due to increase of duty and the consequent higher selling prices charged by renters and shop-keepers.

Cuddapah.—The decrease is ascribed to enhancement of duty. Special causes were also at work in the Proddutur and Jammalamadugu taluks. In the former, consumers took to drinking toddy, it being the cheaper commodity. In the latter, the Chitrávati bridge works had been completed and the labourers employed thereon had consequently dispersed. In parts of both these taluks, illicit distillation and sale are also reported to have been prevalent during the year under review.

Anantapur.—The decrease was due to increase of duty. The large decrease in the town of Anantapur is also attributed to the preference of consumers for Colombo arrack.

Bellary.—The decrease was due partly to the increased consumption of toddy in the district generally and especially in the Bellary Cantonment and partly to the enhancement of excise duty.

Kurnool.—The apparent increase was due to the extension of the excise system to the Cumbum and Márkápur taluks from 1st April 1890. There is a decrease in the other tracts which is attributable to the increase of duty.

Madras.—The decrease is attributed to the unfavourable prospects of the season and to the high price of food-grains.

Chingleput.—The decrease was due to bad season.

North Arcot.—The variation is very small and calls for no remark.

South Arcot.—The unfavourable character of the season and the consequent high prices of food-grains are reported to have been the causes of the decrease.

Tanjore.—The decrease is attributed to the following causes :—

(i) The enhancement in the selling price of liquor consequent upon the increase of still-head duty and the high rentals paid by the vend renters.

(ii) A larger consumption of toddy owing largely to the high price of food-grains which drove the people to a cheaper liquor.

Trichinopoly.—The decrease in the rural tracts was almost entirely confined to the Udayárpálaiyam taluk and was due to the absence of the special circumstance mentioned in paragraph 54 of the last report, *i.e.*, the short supply of toddy.

The decrease in the towns is ascribed to Messrs. Morison and Sons having done less business there than formerly and to the closure of a few shops that existed in 1889–90.

Madura.—The decrease is attributed solely to the unfavourable character of the season, but was no doubt due also to increase of duty.

Tinnevelly.—The decrease was due partly to the enhanced price of liquor consequent on the increase of duty and partly to bad season.

Coimbatore.—The decrease was due to increase in the rate of still-head duty and in the vend rentals and the consequent rise in the selling prices of liquor.

Nílgiris.—The decrease is attributed to the preference on the part of consumers for country-brewed beer.

Salem.—The following causes are reported to account for the decrease :—

(i) Increase of duty.
(ii) Bad season in parts of the district.
(iii) Preference of consumers for toddy owing to its cheapness.

South Canara.—The decrease is more apparent than real, as the figures for 1890–91 exclude the consumption in the rural parts of the Mangalore taluk during the second half-year, the excise system having been abolished there from 1st October 1890.

Malabar (the Wynaad taluk).—The decrease is mainly attributable to the decline of the coffee industry and the consequent decrease in the number of estate coolies.

Malabar (the Chirakal, Kóttayam, Calicut and Pálghat taluks).—The decrease was due to the unsatisfactory working of the contract distillery system during the year under review noticed in paragraph 48 above.

Revenue per gallon and selling prices.

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

Vend areas and tracts in which shops were leased separately.	Consumption of country spirits in terms of proof strength.	Rent for the privilege of vend.	Incidence of vend rents per gallon of proof strength.	Rate of excise duty per gallon of proof strength.	Total revenue realized per gallon of proof strength.	Proportionate rate of revenue per gallon of 30° under-proof.	Average reported selling price per gallon of 30° under-proof.
Rural tracts.	GALS.	RS.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Ganjam (excluding Berhampore town).	26,749	44,819	1 0 10	1 14 0	3 8 10	2 7 9	4 6 6 to 4 8 0
Vizagapatam (excluding Vizagapatam, Bimlipatam and Vizianagrum towns).	12,379	19,260	1 8 11	1 14 0	3 6 11	2 6 5	2 13 3 to 4 8 0
Vizagapatam. The seven vend areas which were under *amani* management (*vide* paragraphs 37 and 50 *supra*).	3,755	* 12,301	3 4 5	..	3 4 5	2 4 8	2 8 0 to 3 15 0

* Represents the total receipts under the *amani* management.

Vend areas and tracts in which shops were leased separately.	Consumption of country spirits in terms of proof strength.	Rent for the privilege of vend.	Incidence of vend rents per gallon of proof strength.	Rate of excise duty per gallon of proof strength.	Total revenue realized per gallon of proof strength.	Proportionate rate of revenue per gallon of 30° under-proof.	Average reported selling price per gallon of 30° under-proof.
Rural tracts—cont.	GALS.	RS.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Kistna (excise tracts excluding Masulipatam, Guntúr and Bezváda towns and the Gudiváda taluk and the Núzvíd and Vissannapet divisions).	52,932	1,13,113	2 2 2	1 14 0	4 0 2	2 12 11	3 10 6 to 4 8 0
Kistna .. (The Gudiváda taluk and the Núzvíd and Vissannapet divisions.)	* 9,861	27,468	2 12 7	1 11 10	4 8 5	3 2 8	3 12 0 to 3 15 0
	† 9,405	18,076	1 14 9	1 14 0	3 12 9	2 10 6	
Nellore (excluding Nellore and Gúdúr towns).	24,011	41,859	1 11 11	3 12 0	5 7 11	3 13 7	4 8 0 to 6 0 0
Cuddapah (excluding Cuddapah town).	36,206	75,180	2 1 3	3 12 0	5 13 3	4 1 3	3 9 0 to 6 4 0
Anantapur (excluding Anantapur, Gooty and Tadpatri towns).	26,964	47,104	1 11 11	3 12 0	5 7 11	3 13 7	4 14 0 to 5 4 0
Bellary (excluding Bellary Cantonment and Hospet and Adóni towns).	19,926	43 670	2 3 1	3 12 0	5 15 1	4 2 7	4 8 0 to 6 0 0
Kurnool (excluding Kurnool and Nandyál towns and the Cumbum and Márkápur taluks).	19,183	35,593	1 13 8	3 12 0	5 9 8	3 14 9	4 5 2 to 5 12
Kurnool (the Cumbum and Márkápur taluks).	5,450	17,220	3 2 7	1 14 0	5 0 7	3 8 5	4 2 10 to 4 4 4
Chingleput (excluding the outside shops, the cantonment shops and the rest of the Saidápet taluk included in the Madras town circle and the Conjeeveram taluk and the Tiruvallúr and Chingleput towns).	11,045	27,220	2 7 5	3 12 0	6 3 5	4 5 7	4 4 0 to 5 0 0
North Arcot (excluding the Wálajápet and Gudiyátam taluks and Chittoor, Palmanér, Vellore, Arcot, Pólúr, Arni, Tirupati and Tirutani towns).	48,430	84,057	1 11 9	3 12 0	5 7 9	3 13 5	3 12 0 to 6 0 0
South Arcot (excluding Cuddalore, Tindivanam and Villupuram taluks and Chidambaram town).	40,446	83,826	2 1 2	3 12 0	5 13 2	4 1 3	4 0 0 to 5 6 0
South Arcot (Cuddalore, Tindivanam and Villupuram taluks, except Cuddalore and Panruti towns).	44,078	73,500	1 10 8	1 14 0	3 8 8	2 7 8	2 4 0 to 4 0 0
Tanjore (excluding Tanjore, Tiruvádi, Kumbakónam, Máyavaram and Negapatam towns).	13,354	15,253	1 2 3	3 12 0	4 14 3	3 6 9	4 4 0 to 5 7 9
Trichinopoly (except Trichinopoly and Srírangam towns).	18,414	26,330	1 6 11	3 12 0	5 2 11	3 10 1	4 5 8 to 4 15 3
Madura (except Madura, Sivaganga, Ramnad, Dindigul, Palni and Periyakulam towns).	20,842	67,005	3 3 5	3 12 0	6 15 5	4 14 0	4 11 3 to 6 14 7
Tinnevelly (except Tinnevelly taluk and Tuticorin town).	11,552	33,008	2 13 9	3 12 0	6 9 9	4 10 0	4 6 8 to 5 14 0
Coimbatore (excluding Coimbatore and Erode taluks and Karúr town).	19,209	63,035	3 4 6	3 12 0	7 0 6	4 14 9	5 4 0 to 7 8 0
Salem (excluding Salem and Tirupatúr taluks).	26,612	52,077	1 15 3	3 12 0	5 11 3	3 15 11	4 4 8 to 5 1 1
Malabar .. The Wynaad taluk ..	7,310	18,650	2 8 10	4 6 0	6 14 10	4 13 7	5 14 6
Malabar .. The Chirakal, Kóttayam, Calicut and Pálghat taluks, including the four municipal towns.	12,840	23,000	1 12 8	1 9 8	3 6 4	2 6 0	3 4 0 to 4 8 0
Tracts in which shops were leased separately.							
Berhampore town	4,152	12,624	3 0 8	1 14 0	4 14 8	3 7 1	4 10 5
Vizagapatam, Bimlipatam and Vizianagrum towns.	35,225	9,756	0 4 5	1 14 0	2 2 5	1 8 1	2 4 0 to 2 5 5
Masulipatam, Guntúr and Bezváda towns.	38,896	83,241	2 2 3	1 14 0	4 0 3	2 13 0	3 6 0 to 4 8 0
Nellore and Gúdúr towns	7,758	10,290	1 5 3	3 12 0	5 1 3	3 8 11	5 0 0 to 6 0 0
Cuddapah town	6,530	9,900	1 8 3	3 12 0	5 4 3	3 11 0	3 0 0 to 4 8 0
Anantapur, Tadpatri and Gooty towns.	4,468	15,677	3 8 2	3 12 0	7 4 2	5 1 4	5 4 0 to 6 0 0

* During the first half-year. † During the second half-year.

Vend areas and tracts in which shops were leased separately.	Consumption of country spirits in terms of proof strength.	Rent for the privilege of vend.	Incidence of vend rents per gallon of proof strength.	Rate of excise duty per gallon of proof strength.	Total revenue realized per gallon of proof strength.	Proportionate rate of revenue per gallon of 30° under-proof.	Average reported selling price per gallon of 30° under-proof.
Tracts in which shops were leased separately—cont.	GALS.	RS.	RS. A. P.	RS. A P.	RS A. P.	RS. A. P.	RS. A. P.
Bellary Cantonment	29,843	59,700	2 0 0	4 6 0	6 6 0	4 7 5	4 8 0
Hospet and Adóni towns	6,701	11,688	1 11 11	3 12 0	5 7 11	3 13 7	4 8 0 to 5 0 0
Kurnool and Nandyál towns ..	4,584	6,840	1 7 10	3 12 0	5 3 10	3 10 8	2 10 0 to 3 15 0
Madras town	57,382	90,840	1 9 4	4 11 0	6 4 4	4 6 3	4 13 1
The cantonment shops (Madras town circle).	5,453	14,040	2 9 2	3 12 0	6 5 2	4 6 10	4 6 1
The outside shops (do.)	3,512	6,372	1 13 0	4 11 0	6 8 0	4 8 10	4 11 0
The rest of the Saidápet taluk ..	8,599	15,683	1 13 2	3 12 0	5 9 2	3 14 5	4 10 6
The Conjeeveram taluk and the Tiruvallúr and Chingleput towns.	14,012	27,306	1 15 2	3 12 0	5 11 2	3 15 10	4 8 0 to 5 0 0
The Wálajápet and Gudiyátam taluks and Chittoor, Palmanér, Vellore, Arcot, Pólúr, Arni, Tirupati and Tirutani towns.	52,211	97,806	1 14 0	3 12 0	5 10 0	3 15 0	2 4 0 to 7 8 0
Cuddalore and Panruti towns ..	20,359	46,284	2 4 4	1 14 0	4 2 4	2 14 5	2 0 0 to 3 12 0
Chidambaram town	1,595	5,664	3 8 10	3 12 0	7 4 10	5 1 9	4 0 0 to 4 8 0
Tanjore, Tiruvádi, Kumbakónam, Máyavaram and Negapatam towns.	19,998	39,420	1 15 6	3 12 0	5 11 6	4 0 1	4 1 0 to 4 7 9
Trichinopoly and Srírangam towns.	16,050	24,864	1 8 9	3 12 0	5 4 9	3 11 4	3 15 7 to 4 8 0
Madura, Sivaganga, Ramnad, Dindigul, Pálni and Periyakulam towns.	16,294	34,644	2 2 0	3 12 0	5 14 0	4 1 10	3 6 6 to 6 10 2
Tinnevelly taluk and Tuticorin town.	7,470	23,232	3 1 9	3 12 0	6 13 9	4 12 10	4 6 6 to 5 12 0
Coimbatore and Erode taluks and Karúr town.	20,844	41,888	2 0 2	3 12 0	5 12 2	4 0 6	3 12 0 to 6 0 0
Nilgiris	27,209	48,156	1 12 4	4 11 0	6 7 4	4 8 4	5 4 0 to 7 8 0
Salem and Tirupatúr taluks ..	25,068	41,214	1 10 4	3 12 0	5 6 4	3 12 5	3 13 10 to 4 4 0
South Canara.. Mangalore taluk (including town.)	* 7,052	9,995	1 6 8	‡ 3 3 3	4 9 11	3 3 9	3 0 0
South Canara.. Mangalore town.	† 4,612	3,906	0 13 7	1 7 0	2 4 7	1 9 7	3 0 0

* During the 1st half-year. † During the 2nd half-year.
‡ Represents the average price at which liquor was issued to the taluk under the *amani* management.

57. The sale prices are given as accurately as possible. Repeated orders have been issued with this object to officers, both of the Land Revenue and of the Abkári Departments, and the returns submitted by them have been carefully checked. Where the prices reported appeared inaccurate, explanations were called for.

58. It will be observed from the statement that the revenue realized per gallon of proof spirit exceeded the old tariff rate of duty (Rs. 5 per gallon of proof) on "foreign spirits" in most of the districts and towns, while, in some towns and districts, even the present tariff rate (Rs. 6 per gallon) has been exceeded.

59. A statement showing the annual average selling prices of spirits in each town and in each rural vend area is given in appendix B and has been prepared in accordance with the instructions issued in paragraph 10 of G.O., No. 35, dated 14th January 1890. The complete accuracy of the figures cannot, however, be guaranteed for the reasons explained in paragraph 58 of the last administration report.

Quality of liquor.

60. The quality of the spirits supplied from the various distilleries continues to be generally fair and there have been very few complaints in respect thereto. The Deputy Commissioner, Central Division, however, reports that the liquor supplied from the Nellikuppam distillery is inferior in quality and is consequently disliked in Madras.

CHAPTER III.—COUNTRY SPIRITS IN NON-EXCISE TRACTS.

I.—AGENCY TRACTS.

61. *Ganjam.*—In the Agency tracts of the Ganjam district, the revenue on country spirits, which is derived from the issue of distillation licenses to persons nominated by the heads of villages and to Uriya Sundies on fixed fees (*vide* paragraph 23 *supra*),

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amounted to Rs. 174 against Rs. 143 in the preceding year. Particulars of licenses issued and the fees realized thereon during the year are given below:—

	Number of licenses.	Fees.
		RS.
Goomsur Maliahs (Uriya Sundies)	2	30
Parlákimedi Maliahs	3	12
Balligunda do.	2	8
Ramagiri do.	31	124
Total ...	38	174

Up to the end of the year no licenses had been taken out by Uriya Sundies for distillation in places other than Udayagiri and Tikkibelli although sanction * of Government was obtained during the year for the issue of such licenses at Rs. 10 per annum.

62. *Vizagapatam.*—During the year under report the leases of the monopoly of manufacture and sale of country spirits in the Gunupur, Koraput and Golgonda farms in the Agency tracts of Vizagapatam, which had previously been renewed for several years to the same renters, were disposed of by tender, a number of shops and stills along the frontier of the Excise tracts being at the same time closed. The following memorandum shows the amount realized for the above rent areas, with the exception of Golgonda, for 1890–91 as compared with the preceding year:—

—	1889–90.	1890–91.	Decrease.
	RS.	RS	RS.
1. Gunupur, Rayaghada and Bissemkatak taluks.. } 2. Parvatipur and Pálkonda agencies .. .. }	46,000	35,000 / 6,500	4,500
3. Koraput farm	12,700	8,500	4,200
Total ..	58,700	50,000	8,700

There was thus a decrease of Rs. 8,700 which was principally due to the abolition of shops and stills above referred to. Only Rs. 100 having been offered for the Golgonda agency farm, it was placed under the direct management of Government.

Of the total demand of Rs. 50,000 shown above, Rs. 49,061 were collected before the end of the year, leaving a balance of Rs. 939 which is reported to have been since collected. The sum of Rs. 5,927 outstanding at the beginning of the year was also collected during the year.

Joypore. Malkangiri. Nowrangapur. | Paderu taluk. Viravalli agency. Srungavarapukóta agency.

The arrack revenue of the remaining Agency tracts noted in the margin as well as that of the Golgonda agency was under the direct management of Government. A statement showing the revenue realized in these areas, as compared with the previous year, is subjoined:—

Tracts.	1889–90.	1890–91.	Increase or decrease.
	RS.	RS.	RS.
1. Jeypore	10,829	11,653	+ 824
2. Malkangiri	1,535	1,343	— 192
3. Nowrangapur	10,599	10,487	— 112
4. Paderu	1,168	1,122	— 46
5. Viravalli (agency)	291	† *Nil.*	— 291
6. Srungavarapukóta (agency) ..	359	245	— 114
7. Golgonda	1,320	223	— 1,097
Total ..	26,101	25,073	— 1,028

The small decrease of Rs. 1,028 is accounted for by the falling off of over Rs. 1,000 in the revenue of the Golgonda farm owing to the closure of frontier stills and shops. Of the current demand of Rs. 25,073, Rs. 17,839 were realized before

* G.O., dated 27th August 1890, No. 695, Revenue, communicated with Board's Proceedings, dated 1st September 1890, No. 401.
† No stills or shops were sold in this tract as the old ones were all within five miles of the Excise tracts.

the end of the year, leaving a balance of Rs. 7,234, of which Rs. 5,426 are reported to have been since collected. Rupees 10,368 were also realized on account of arrears of the preceding year which amounted to Rs. 10,740.

63. *Godávari.*—In the Telaga villages of the Bhadráchalam taluk, the monopoly of manufacture and sale of spirits manufactured from the *ippa* flower was leased out by auction, while in the Koya and Reddi villages of the said taluk, the right to manufacture spirits for domestic consumption, but not for sale was leased to the villagers collectively for small lump sums of money fixed at the annual settlement. The demand under country spirits amounted to Rs. 18,557 against Rs. 21,277 in the preceding year and Rs. 13,258 in 1888–89 as shown in the margin. The collection during the year amounted to Rs. 17,982, leaving at its close a balance of Rs. 575. Rs. 248 were also realized on account of arrears at the beginning of the year. As observed in the last Administration report, there was no restriction as to the quality and strength of the spirits consumed in the Agency tracts, and there are no reliable statistics as to consumption, every shopkeeper being permitted to distil the spirits he requires for sale.

Taluk.	1888-89.	1889-90.	1890-91.
	RS.	RS.	RS.
Rajahmundry	2,442	2,788	2,636
Peddápuram	319	406	588
Yernagúdem	5,682	7,550	7,595
Bhadráchalam ..	4,815	10,533	7,738
Total ..	13,258	21,277	18,557

II.—ORDINARY TRACTS.

A.—*Separate Arrack Rents.*

64. *Godávari.*—During the first six months of the year under report the whole of the Godávari district, except the Agency tracts, was under the ordinary renting system. The privilege of manufacturing and vending arrack was sold by auction to the highest bidders, the district being divided for this purpose into 48 rent areas. During the latter half of the year, however, this privilege was sold by auction under the tree-tapping license-fee system in the tracts noted in the margin, the remaining taluks continuing under the system in force during the first-half of the year. The subjoined statement shows the rentals realized for the year ending 30th September 1891, as compared with the previous year :—

Rámachandrapuram taluk.	Bhímavaram taluk.
Amalápuram do.	Cocanada and Coringa divisions.
Narsápuram do.	
Tanuku do.	

Taluks.	ARRACK REVENUE.		Increase or decrease.
	1889–90 (toddy year) October 1889 — September 1890).	1890–91 (toddy year) October 1890— September 1891).	
Tree-tapping Areas.			
	RS.	RS.	RS.
Rámachandrapuram	41,305	19,650	— 21,655
Amalápuram	32,750	16,730	— 16,020
Narsápuram	24,030	8,150	— 15,880
Tanuku	43,375	22,100	— 21,275
Bhimavaram	34,685	19,335	— 15,350
Cocanada and Coringa divisions.	46,240	36,050	— 10,190
Total ..	2,22,385	1,22,015	— 1,00,370
Non-tree-tapping Areas.			
Rajahmundry	56,015	68,125	+ 12,110
Peddápuram	16,660	25,800	+ 9,140
Ellore	86,870	91,450	+ 4,580
Yernagudem	27,050	36,750	+ 9,700
Pithápuram	12,870	13,040	+ 170
Tuni	6,620	8,100	+ 1,480
Total ..	2,06,085	2,43,265	+ 37,180
Grand Total ..	4,28,470	3,65,280	— 63,190

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It will be seen from the above that, while the rentals of all the taluks under the ordinary system rose by Rs. 37,180, there was a fall in revenue of more than a lakh in the tracts under the tree-tapping license-fee system. This decrease is, however, only apparent, since it has been more than made up by the tree-tax and duty on old stocks of liquor issued for consumption under the tree-tax system as shown below :—

Arrack and toddy revenue of tree-tapping areas for the lease commencing from 1st October 1890.

		RS.
Arrack rentals		1,22,015
Toddy do.		34,765
Duty collected at 6 annas per gallon on old stock of liquor issued for consumption under the tree-tax system at the beginning of the lease		34,421
Tree-tax on trees licensed up to 26th July 1891		2,03,400
Tree-tax estimated to be realized during the remaining portion of the lease		1,500
Total revenue for ...	1890-91 (toddy year) ...	3,96,101
	1889-90 (do.) ...	3,15,656
	Increase ...	80,445

65. *Kistna.*—During the first six months of the year the Bápatla taluk was under the ordinary renting system. The success that attended the introduction of tree-tax into the Bandar and Répalle taluks led to the extension of the system to the Bápatla taluk from 1st October 1890, this taluk being at the same time sub-divided into 15 rent areas, instead of 4 as previously, to enable small capitalists to compete. The figures in the margin show the arrack rentals realised for the year ending 30th September 1891 as compared with the previous year. It will be observed that there was a fall in revenue of more than Rs. 15,000. This decrease was partly made up by the tree-tax and duty on old stocks of liquor issued for consumption under the tree-tax system as shown below :—

Bápatla taluk.

	RS.
1889-90 (Oct. 1889 to Sept. 1890)	52,410
1890-91 („ 1890 to „ 1891)	36,595
Decrease ..	15,815

Arrack and toddy revenue of Bápatla taluk for the lease commencing from 1st October 1890.

		RS.
Arrack rental		36,595
Toddy do.		9,799
Duty collected at 6 annas per gallon on old stock of liquor issued for consumption under the tree-tax system at the beginning of the lease		1,098
Tree-tax on trees licensed up to 26th July 1891		17,743
Tree-tax estimated to be realized during the remaining portion of the lease		3,000
Total Abkári revenue for	1890-91 (toddy year) ...	68,235
	1889-90 (do.) ...	71,270
	Decrease ...	3,035

This small decrease is attributed to the delay in the sub-renting of the farms at the beginning of the lease on account of the novelty of the system. It may be observed that there was a large increase of revenue as compared with the amount realised in 1888–89 under the combined arrack and toddy renting system, viz., Rs. 49,000.

66. *South Canara.*—During the year under report no change was made in the administration of the arrack revenue in the South Canara district, except the revival of the still-area system in the rural parts of the Mangalore taluk from 1st October 1890 already noticed in the preceding chapter. The financial results of the taluk have been noticed in paragraph 49 *supra*. In the other taluks the result of the sale in October last was a decrease of Rs. 8,803 in the rentals as shown below :—

Arrack revenue of South Canara excluding Mangalore taluk.

	RS.
Toddy year 1889-90 (October 1889—September 1890)—	
Rental for the privilege of manufacturing and vending arrack ...	66,753
Toddy year 1880-91 (October 1890—September 1891)—	
Rental for the privilege of manufacturing and vending arrack ...	57,950
Decrease ...	8,803

67. *Malabar.*—The system of renting out together the privileges of manufacture and vend of arrack was continued during the year under report in the taluks of Kurumbranád, Ernád, Walawanád and Ponáni, where it was introduced in October 1889 in substitution of the combined arrack and toddy renting system previously in force, and also in the Cochin taluk where it had been previously in force. The toddy required for distillation was obtained from trees on which the tree-tax had been levied, the Cochin renter being also allowed to import arrack free of duty from Native Cochin.

Subjoined is a statement showing the Abkári revenue of these taluks as compared with the preceding year :—

Taluks.	1889-90 (official year).					1890-91 (official year).				Increase or decrease.
	Arrack and toddy rents for the first half-year.	Second half-year.			Total.	Arrack rents.	Tree-tax	Toddy shop license fees.	Total.	
		Arrack rents.	Tree-tax	Toddy shop license fees.						
1	2	3	4	5	6	7	8	9	10	11
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
1. Kurumbranád	4,635	6,650	12,127	1,686	25,098	14,285	21,328	2,469	38,082	+ 12,984
2. Ernád	11,598	6,405	3,429	636	22,068	11,925	6,705	1,575	20,205	— 1,863
3. Walawanád ..	9,140	6,645	5,723	426	21,934	11,680	7,325	906	19,911	— 2,023
4. Ponáni	11,930	2,893	6,022	774	21,619	7,183	17,574	2,550	27,307	+ 5,688
5. Cochin	6,164	1,855	1,761	3,231	13,011	3,360	2,798	6,128	12,286	— 725
Total ..	43,467	24,448	29,062	6,753	1,03,730	48,433	55,730	13,628	1,17,791	+ 14,061

It will be observed from the above that there was an increase of revenue in Kurumbranád and Ponáni and a decrease in Ernád and Walawanád where facilities exist for the smuggling of cheap liquor from Native Cochin.

Consumption.

68. A statement is subjoined showing the consumption of country spirits in terms of proof strength in districts or parts of districts in which the renting system was in force in respect to the manufacture and sale of arrack :—

District.	Area.	Population as per Census of 1891.	CONSUMPTION AT PROOF.		CONSUMPTION PER HEAD AT PROOF.	
			1889-90.	1890-91.	1889-90.	1890-91.
	SQ. MLS.		GALS.	GALS.	GALS.	GALS.
Godávari	5,699	1,953,013	167,563	180,397	·086	·092
Kistna (Bápatla taluk)	665	180,435	20,249	16,900	·112	·093
South Canara (excluding Mangalore town) ..	3,838	977,388	49,192	72,240	·050	·074
Malabar (Kurumbranád, Ernád, Walawanád Ponáni and Cochin).	2,704	1,441,998	43,842	52,762	·030	·036
Total ..	12,906	4,552,834	280,846	322,299	·062	·071

Variation in consumption.

It will be observed that there was an increase in consumption in the Godávari, South Canara and Malabar districts, while in the Bápatla taluk there was a decrease. The marked variation in South Canara is due to the revival of the renting system in the rural parts of the Mangalore taluk and to the preference shown for toddy-arrack which was available throughout the district. The variations in the other districts have not been explained by the Collectors. It

may be remarked, however, that the figures given in regard to the consumption of liquor are based on the renters' returns which are of doubtful accuracy.

B.—Combined Arrack and Toddy Rents.

Bandar and Répalle taluks of Kistna.

69. During the year under report the joint arrack and toddy renting system was in force only in the rural parts of the Bandar and Répalle taluks of the Kistna district, the Gudiváda taluk and Núzvíd and Vissannapet divisions of that district and the Cumbum and Márkápur taluks of Kurnool having been placed under the excise system with effect from 1st April 1890. The manufacture of toddy for sale as well as for distillation was subject to payment of tree-tax on the trees tapped. The following statement shows the revenue of these taluks for the last two official years :—

Bandar taluk.

		1889-90.	1890-91.
		RS.	RS.
Rentals for the ...	1st half-year	6,308	9,678
	2nd do.	9,678	23,487
Tree-tax for the...	1st do.	16,609	16,776
	2nd do.	53,069	43,166
	Total ...	85,664	93,107
	Increase ...	Rs 7,443	

Répalle taluk.

		1889-90.	1890-91.
Rentals for the ...	1st half-year	24,817	13,300
	2nd do.	13,300	25,208
	Toddy shops	...	702
Tree-tax for the...	1st half-year	...	22,848
	2nd do.	19,124	26,255
	Total ...	57,241	88,313
	Increase ...	Rs. 31,072	

The marked increase in revenue is reported to be due to the fact that the advantages of the tree-tax system are now better understood by the tappers, who are in reality the vendors of liquor in these taluks.

III.—PARTICULARS AS TO STILLS AND MANUFACTURE OF SPIRITS.

Stills and manufacture.

70. The following statement shows the number of stills worked and the quantity of spirits reported to have been manufactured in the non-excise tracts in which arrack is made from toddy :—

District.		NUMBER OF STILLS		MANUFACTURE.					Increase or decrease in manufacture.
		Sanctioned.	At work.	20° under-proof.	30° under-proof.	60° under-proof.	70° under-proof.	Total in terms of proof.	
1		2	3	4	5	6	7	8	9
				GALS.	GALS.	GALS.	GALS.	GALS.	GALS.
1. Godávari ..	1889-90.	1,581	1,260	..	239	384,926	..	154,138	— 33,603
	1890-91.	**1,175**	**913**	..	**437**	**161,932**	**184,853**	**120,535**	
2. Kistna ..	1889-90	710	452	..	3,205	376,370	..	152,792	— 68,579
	1890-91	**330**	**278**	..	..	**172,794**	**50,317**	**84,213**	
3. South Canara.	1889-90.	139	114	312	24,823	99,561	..	53,850	+ 24,122
	1890-91.*	**185**	**153**	**1,117**	**36,765**	**128,356**	..	**77,972**	
4. Malabar ..	1889-90.	† 193	151	434	7,470	125,510	..	55,780	+ 11,754
	1890-91.	**193**	**185**	**1,154**	**6,536**	**155,089**	..	**67,534**	

* Includes stills and manufacture in the Mangalore taluk for the second half-year.
† The number of stills for which licenses were actually issued by Tahsildars was 183 which figure was shown in the last Administration report.

Variations in manufacture.

71. It will be seen that there has been a decrease in the quantity manufactured in the Godávari and Kistna districts. The decrease in Godávari is due to the introduction of the tree-tax system and to a reduction in the number of stills sanctioned. The decrease in Kistna is due to the

introduction of the excise system into the Gudiváda taluk and Núzvíd and Vissannapet divisions from the 1st April 1890. The Collector of Malabar does not offer any explanation in respect of the increase in his district. The variation in South Canara is attributed to the reversion to the renting system in the rural parts of the Mangalore taluk and to the abundance of toddy available in some parts of the district.

It will be observed that nearly 250,000 gallons of spirits, 70° under-proof in strength, were manufactured in the Godávari and Kistna districts during the year under report, followed by a corresponding decrease under 60° under-proof. This is due to the fact that the minimum strength of spirits allowed to be sold in these tracts was reduced from 60 to 70° under-proof from the 1st October last as an experimental measure in accordance with the orders issued in G.O., dated 4th June 1890, No. 3406, Revenue.

Variations in the number of stills.

72. The number of stills entered as sanctioned in Godávari is the number on the sanctioned list at the beginning of the current leases. As compared with last year there has, it will be observed, been a satisfactory reduction in the number of sanctioned stills, especially in the upland taluks, where it was foreseen that, owing to the introduction of the tree-tax system and the consequent increase in the price of toddy in the delta taluks, the renters would, instead of drawing their supplies from the delta taluks, distil spirits locally on a large scale and attempt clandestinely to transport the same to the tree-tapping areas.

The decrease in Kistna is due to the introduction of the excise system into the Gudiváda taluk and the Núzvíd and Vissannapet divisions alluded to above.

The increase in South Canara is due to the revival of the renting system in the rural parts of the Mangalore taluk.

In Malabar there was an increase in the number of stills actually worked during the year which has not, however, been accounted for by the Collector. There can be little doubt of the connection between the activity thus indicated in the amshom rented areas and the falling off in the issues from the distilleries in the excise taluks.

CHAPTER IV.—THE TREE-TAPPING LICENSE-FEE SYSTEM.

73. A short description of this system and a statement showing the tracts in which it was in force during the year under review have already been given in Chapter I. The operation of the system in each district will now be noticed.

Madras Town Circle.

74. *Madras town and Saidápet taluk.*—The tree-tax system, which has been in force in the whole of the circle from 1st October 1888, worked smoothly during the year under review. The rates of tree-tax were the same as in the last half-year of 1889–90 (*i.e.*, 3 rupees per half-year for each cocoanut tree and 2 rupees per annum for each palmyra and date tree).

Classification of shops.

75. The toddy-shops in the Madras Town Circle are not sold by auction as elsewhere, but are charged with a fixed annual fee, varying according to class as described in paragraph 16 *supra*. The following statement shows the classification of the shops during the year under report as compared with the previous year:—

	Number of shops in 1889–90.	Number of shops in 1890–91.
I class shops	100	204
II " "	111	164
III " "	226	63
IV " "	135	48
Total ...	572	479
Temporary shops	17	14

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The number of toddy-shops in the inside and outside limits of the town was thought to be in excess of the requirements, and the following measures were therefore adopted during the year under report with a view to weed out unnecessary shops:—

(i) The license fee for each class of shops was raised, from 1st October 1890, as shown below:—

1st class from	Rs. 100	to	Rs. 200
2nd " "	" 75	to	" 150
3rd " "	" 50	to	" 100
4th " "	" 25	to	" 50

(ii) All the shops within the Madras town were brought under the first two classes, and

(iii) The classification of shops situated close together, or which were objectionable on police grounds, in the outside limits, was raised.

The adoption of these measures was calculated as likely to cause the closure of 100 shops. This forecast proved fairly accurate as will be seen from the statement given above, but the reduction was mainly in the outside limits, the number of shops there having fallen from 270 to 195. In the town proper there was a reduction of 18 shops only.

As already observed in the previous years' Administration Reports, temporary shops lost favour soon after the introduction of the present system, which permits the sale of both palmyra and cocoanut toddy in permanent shops, whereas formerly palmyra toddy could be sold in temporary shops only. Their number underwent a further reduction during the year under report.

Number of trees tapped.

76. The following statement shows the number of trees of each kind for which the shopkeepers of each class of shops obtained licenses during the two half-years of 1890–91 as compared with the preceding year:—

Locality.	Class of shops.	Cocoanut Trees. 1889–90.	Cocoanut Trees. 1890–91.	Palmyras. 1889–90.	Palmyras. 1890–91.	Dates. 1889–90.	Dates. 1890–91.
Madras Town Circle comprising the Madras city and the Saidápet taluk.	I. 1st half-year ..	21,052	23,356	1,738	4,559	804	527
	I. 2nd do. ..	23,310	37,104				
	II. 1st half-year ..	9,133	15,240	2,610	4,763	529	290
	II. 2nd do. ..	14,296	17,283				
	III. 1st half-year ..	30,107	22,457	4,085	2,283	1,001	340
	III. 2nd do. ..	22,368	4,238				
	IV. 1st half-year ..	15,154	6,256	4,653	1,902	1,009	341
	IV. 2nd do. ..	6,453	2,104				
	Temporary	..	..	1,393	1,531	..	..
	Total ..	141,873	128,038	14,479	15,038	3,343	1,498

It will be seen that there was a considerable falling off in the number of cocoanut and date trees licensed during the year and a slight increase in the number of palmyra trees. The decrease under cocoanut trees was due to reduction of shops and that under dates is attributed to (i) the majority of the existing trees, which are generally worked in alternate years, having been tapped in 1889–90, (ii) the objections raised by some of the owners of trees to have them tapped for toddy, and (iii) date toddy not being appreciated by consumers. The increase under palmyras is attributed to the scanty yield of cocoanut trees caused by the want of rain.

Financial results.

77. The tax on the trees shown in the above statement amounted in all to Rs. 4,17,186, of which Rs. 4,05,823 fell due during the year. The demand on account of license fees on toddy-shops was

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Rs. 55,763. Including Rs. 8,870, representing the instalment of fees on palmyra and date trees tapped in 1889–90, which fell due during the year under review, the total demand under toddy in the Madras Town Circle was Rs. 4,70,456.* The following table shows in greater detail the demand in 1890–91 as compared with 1889–90 :—

	RS.
* Tree-tax (demand on trees tapped in 1890–91) ..	4,05,823
Tree-tax (demand for 1890–91 on trees tapped in 1889–90)	8,870
Shop license fees	55,763
Total ..	4,70,456

Item.	Revenue. 1889–90.	Revenue. 1890–91.	Increase.
Madras Town Circle.	RS.	RS.	RS.
Tree-tax .. .. { 1st half-year	1,85,858	2,16,099	10,729
Tree-tax .. .. { 2nd do.	2,18,106	1,98,594	
Shop license fees .. { 1st half-year	15,151	16,687	23,424
Shop license fees .. { 2nd do.	17,188	39,076	
Total ..	4,36,303	4,70,456	34,153

There was, therefore, an increase of Rs. 34,153 or 7·8 per cent. The increase under tree-tax, concomitant with a decrease in the number of trees tapped, is due to the fact that the fees were raised from 1st October 1889—*vide* paragraph 76 of the last Administration Report. The present higher fees were therefore in force for the whole of the year now under report against six months only in 1889–90.

78. The following statement shows the toddy revenue for the Madras Town Circle from the year 1886–87, the one immediately preceding the first introduction of the present tree-tax system, onwards. The cost of tree-tax establishments has not been taken into account as the establishments under the old system were quite as costly.

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Tracts.	1886–87. Total toddy revenue. 1st half-year.	1886–87. Total toddy revenue. 2nd half-year.	1886–87. Total.	1887–88. 1st half-year, total toddy revenue.	1887–88. 2nd half-year. Shop license fees.	1887–88. 2nd half-year. Tree-tax.	1887–88. Total revenue.	1888–89. 1st half-year. Shop license fees.	1888–89. 1st half-year. Tree-tax.
1	2	3	4	5	6	7	8	9	10
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Madras town—old Abkári limits	* 1,80,286	* 1,81,900	* 3,62,186	* 1,84,804	† 15,144	‡ 1,17,867	3,17,815	† 14,602	‡ 1,41,767
Saidápet taluk—added to the circle in October 1888 ..	12,000	10,644	22,644	10,644	13,463	..	24,107	13,463	..
Total ..	1,92,286	1,92,544	3,84,830	1,95,448	28,607	1,17,867	3,41,922	28,065	1,41,767

Tracts.	1888–89—*cont.* 2nd half-year. Shop license fees.	1888–89—*cont.* 2nd half-year. Tree-tax.	1888–89—*cont.* Total revenue.	1889–90. 1st half-year. Shop license fees.	1889–90. 1st half-year. Tree-tax.	1889–90. 2nd half-year. Shop license fees.	1889–90. 2nd half-year. Tree-tax.	1889–90. Total revenue.	1890–91. 1st half-year. Shop license fees.	1890–91. 1st half-year. Tree-tax.	1890–91. 2nd half-year. Shop license fees.	1890–91. 2nd half-year. Tree-tax.	1890–91. Total revenue.
	11	12	13	14	15	16	17	18	19	20	21	22	23
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Madras town—old Abkári limits	† 15,725	‡ 1,98,861	3,70,955 }	† 15,151	§ 1,85,858	17,188	‖ 2,18,106	4,36,303	† 16,687	‖ 2,16,099	† 39,076	‖ 1,98,594	4,70,456
Saidápet taluk—added to the circle in October 1888	..	..	13,463 }										
Total ..	15,725	1,98,861	3,84,418	15,151	1,85,858	17,188	2,18,106	4,36,303	16,687	2,16,099	39,076	1,98,594	4,70,456

* The revenue was collected by levying a daily rate of Rs. 3-4-0, Rs. 2-8-0, Rs. 1-10-0 and Re. 1 on the 1st, 2nd, 3rd and 4th class of shops, respectively the number of trees to be tapped for each class being fixed. Temporary shops were included in the 3rd and 4th classes.
† The license fees were Rs. 100, 75, 50 and 25 per annum on the 1st, 2nd, 3rd and 4th class shops respectively. In the latter half of 1890–91, however, the license fees were doubled.
‡ The rate of tree-tax was Rs. 1-8-0 per half-year on each cocoanut, Re. 1-0-0 per annum on palmyra and date trees.
§ Do. do. Rs. 2-4-0 do. do. Rs. 1-8-0 do. do. do.
‖ Do. do. Rs. 3-0-0 do. do. Rs. 2-0-0 do. do. do.

79. *Godávari district.*—The tree-tax system was introduced into five * taluks and two divisions of the district from 1st October 1890 and was in force only for six months during the year under report. These tracts were divided into 80 vend areas. The introduction of the system into the district evoked great opposition at the outset. Many of the toddy-drawers, viewing the change with distrust, emigrated to Rangoon, or to the upland taluks where arrangements were made for the manufacture of arrack on a large scale so as to avoid importing it as usual from the delta taluks. There was also great delay on the part of renters in subletting their farms, and in opening shops, as they held out for larger profits than they could reasonably expect. A readjustment of the relations between the renters and the shopkeepers required the intervention of the Abkári and Land Revenue officers. Considerable difficulty was also experienced in obtaining trees for tapping, partly on account of the exorbitant demands of the tree-owners and partly on account of a wrong impression which existed that trees marked for toddy would become the property of Government. Owing to the personal exertions and influence of the Assistant Commissioner who received the cordial support of his subordinates as well as of the Land Revenue officers concerned, these initial difficulties were satisfactorily overcome and no less than 147,015 trees were licensed before the close of the year.

* Rámachandrapuram taluk. Amalápuram taluk. Narsápur do. Bhímavaram do. | Tanuku taluk. Cocanada division. Coringa do.

80. The subjoined statement shows the arrack and toddy revenue for the delta taluks of this district during the year under review as compared with the preceding year:—

Taluks.		Revenue.				Increase or decrease.
		Rentals for the 1st half-year.	2nd half-year: Rentals.	2nd half-year: Tree-tax.	Total Revenue.	
1		2	3	4	5	6
		RS.	RS.	RS.	RS.	RS.
1. Rámachandrapuram ..	1889-90 ..	22,925	30,132	..	53,057	+ 1,073
	1890-91	**30,132**	**12,870**	**11,128**	**54,130**	
2. Amalápuram	1889-90 ..	18,540	22,230	..	40,770	+ 3,536
	1890-91	**22,230**	**7,510**	**14,566**	**44,306**	
3. Narsápur	1889-90 ..	22,845	23,883	..	46,728	+ 11,691
	1890-91	**23,883**	**10,845**	**23,691**	**58,419**	
4. Bhímavaram	1889-90 ..	17,551	23,538	..	41,089	+ 3,859
	1890-91	**23,538**	**11,462**	**9,948**	**44,948**	
5. Tanuku	1889-90 ..	24,685	24,845	..	49,530	+ 7,278
	1890-91	**24,845**	**12,365**	**19,598**	**56,808**	
6. Cocanada	1889-90 ..	31,975	29,615	..	61,590	— 3,749
	1890-91	**29,615**	**21,013**	**7,213**	**57,841**	
7. Coringa	1889-90 ..	4,500	3,585	..	8,085	— 1,225
	1890-91	**3,585**	**2,325**	**950**	**6,860**	
* Total ..	1889-90 ..	1,43,021	1,57,828	..	3,00,849	+ 56,884
	1890-91	**1,57,828**	**78,390**	**87,094**	**3,23,312**	
				Add ..	† 34,421	
					3,57,733	

* For the purpose of this and the following statements the rentals for the toddy year which commences on the 1st October are divided into two equal half-yearly portions so as to obtain statistics for the official year which commences in April.

† Represents the duty levied at 6 annas per gallon in lieu of tree-tax on the old stocks of liquor issued to these taluks.

From the above it will be seen that there was an increase in all the areas except the Cocanada and Coringa divisions where there was a slight fall.

81. The figures given in the margin represent the total arrack and toddy revenue of the tracts into which the tree-tax system was introduced during the second half-year as compared with that under the old renting system. It will be seen therefrom that the net result has been an increase in revenue of over Rs. 7,600 in the second half-year, while the cost of additional establishment sanctioned for the scheme amounts only to Rs. 4,914. This result at the outset of the new system must be regarded as satisfactory.

	RS.	RS.
Toddy rental of the delta taluks for the 1st half-year under the old system ..	..	1,57,828
Toddy rental of the delta taluks for the 2nd half-year under the tree-tax system	78,390	
Tree-tax due on the trees licensed up to the end of March 1891	87,094	
		1,65,484
Increase ..		7,656

82. *Kistna district.*—The tree-tax system which has been in force in the Bandar taluk since 1st October 1888 and in the Répalle taluk since 1st October 1889, was introduced into the Bápatla taluk on 1st October 1890. In the towns of Masulipatam, Nizampatam, Tenali, Bápatla and Chirala the toddy shops were sold separately. The remaining portions of these taluks were divided into 57 vend areas. In the rural parts of the Bandar and Répalle taluks the privileges of vending toddy and manufacturing and vending country spirits were sold together, while in the rural parts of Bápatla the two privileges were separated. The system worked smoothly during the year under review, the tappers having come to understand its advantages. In the Bápatla taluk, however, owing partly to the renter's want of funds and failure to sublet his rents and partly to the Assistant Commissioner's inability to pay adequate personal attention to this tract, he having been detained in the Godávari district, the receipts under tree-tax were not as satisfactory as was anticipated. Better results are expected during the current year.

83. The following statement compares the arrack and toddy revenue of these taluks for 1890–91 with that of 1889–90. The net result was an increase of Rs. 41,338 in the total revenue of these tracts as compared with 1889–90:—

Taluks.		1889-90. Rentals.	1889-90. Tree-tax.	1890-91. Rentals.	1890-91. Tree-tax.	Total Revenue. 1889-90.	Total Revenue. 1890-91.	Increase.
1		2	3	4	5	6	7	8
Combined Arrack and Toddy Revenue.		RS.	RS.	RS.	RS.	RS.	RS.	RS.
Bandar ..	1st half-year ..	7,531	16,609	14,022	16,776	91,231	1,01,298	+ 10,067
	2nd do. ..	14,022	53,069	27,334	43,166			
Répalle ..	1st do. ..	24,817	..	13,300	21,429	57,241	76,894	+ 19,653
	2nd do. ..	13,300	19,124	25,910	26,255			
Arrack and Toddy Revenue.								
Bápatla ..	1st half-year ..	24,500	..	35,635	..	60,135	68,320	+ 8,185
	2nd do. ..	35,635	..	23,197	9,488			
Total ..		1,19,805	88,802	1,39,398	1,07,114	2,08,607	2,46,512	+ 37,905
					Add ..	..	* 3,433	3,433
						2,08,607	2,49,945	41,338

* Represents the duty levied on old stocks of liquor at 6 annas per gallon in lieu of tree-tax.

84. In the tracts mentioned in paragraphs 85 to 92 below the toddy shops were separately leased out and tapping licenses were granted only on the application of shopkeepers.

System of vend in other East Coast taluks.

85. *Chingleput district.*—The tree-tax system was introduced into the Conjeeveram taluk on 1st October 1890. Owing to want of proper understanding of the system on the part of the shopkeepers and to the fact that the sales were not held within the taluk, the shop rentals realized for the lease ending 30th September 1891 were only about 20 per cent. of the amount realized in 1889–90 and all the shops were practically under the control of a few capitalists. The number of trees licensed to be tapped in the official year under report amounted to about 15,000, and though financially the change has not yet been a success, there is no doubt that when the system is better

understood the monopolist ring will break down and the system will prove successful as it has done elsewhere. The financial result for the official year is shown below:—

Item.		Toddy Revenue. First half-year.	Toddy Revenue. Second half-year.	Toddy Revenue. Total.	Increase or decrease.
Conjeeveram taluk.		RS.	RS.	RS.	RS.
Shop rentals	1889-90 ..	28,848	26,190	55,038	− 23,754
	1890-91 ..	26,190	5,094	31,284	
Tree-tax	1890-91 ..	..	13,994	13,994	+ 13,994
Total ..	1889-90 ..	28,848	26,190	55,038	− 9,760
	1890-91 .	26,190	19,088	45,278	

86. *North Arcot district.*—The tree-tax system has been in force in the Wálajápet taluk since 1st October 1888 and was introduced into the Gudiyátam taluk on 1st October 1890. No difficulty was experienced in working the new system in either of these taluks in the official year under report and the net result has been an increase of revenue in both as shown below:—

Wálajápet Taluk.

	1889-90.	1890-91.
	RS.	RS.
Shop rentals for the 1st half-year	5,893	12,364
Tree-tax do. do.	7,943	9,843
Shop rentals for the 2nd do.	12,364	13,960
Tree-tax do. do.	15,927	14,276
Total ...	42,127	50,443
Increase ...	Rs. 8,316	

Gudiyátam Taluk.

	1889-90.	1890-91.
Shop rentals for the 1st half-year	23,692	26,019
Shop rentals for the 2nd do.	26,019	15,338
Tree-tax for the do. do.	...	16,223
Total ...	49,711	57,580
Increase ...	Rs. 7,869	

87. *South Arcot district.*—The tree-tax system, which has been in force in the Cuddalore taluk since 1st October 1888 and in the Chidambaram taluk since 1st October 1889, was introduced into the taluks of Villupuram and Tindivanam on 1st October 1890. No difficulty was experienced in working the new system in any of the taluks but Tindivanam where it resulted in a loss of revenue owing to the novelty of the system and want of competition at the sales. An energetic officer has now been posted to the circle in which this taluk is comprised and it is hoped that the results reported next year will be more encouraging. Taking the last two official years, the figures are as below:—

Cuddalore Taluk.

	1889-90.	1890-91.
	RS.	RS.
Shop rentals . 1st half-year	18,666	22,184
Shop rentals . 2nd do.	22,184	21,085
Tree-tax ... 1st do.	16,105	15,505
Tree-tax ... 2nd do.	19,043	16,871
Total ...	75,998	75,645
Decrease ...	Rs. 353	

Chidambaram Taluk.

	1889-90.	1890-91.
Shop rentals . 1st half-year	22,440	15,858
Shop rentals . 2nd do.	15,858	20,166
Tree-tax ... 1st do.	....	10,268
Tree-tax ... 2nd do.	9,234	11,685
Total ...	47,532	57,977
Increase ...	Rs. 10,445	

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Villupuram Taluk.

	1889-90.	1890-91.
	RS.	RS.
Shop rentals . 1st half-year	4,273	10,704
Shop rentals . 2nd do.	10,704	8,772
Tree-tax ... 2nd do.	...	5,446
Total ...	14,977	24,922
Increase ...	Rs. 9,945	

Tindivanam Taluk.

	1889-90.	1890-91.
Shop rentals . 1st half-year	16,691	15,188
Shop rentals . 2nd do.	15,188	5,028
Tree-tax ... 2nd do	...	4,378
Total ...	31,879	24,594
Decrease ...	Rs. 7,285	

It will be seen from the above that there has been a slight falling off in the shop rentals and tree-tax in the Cuddalore taluk, the receipts in which, however, are still evidently in excess of those of 1888–89 (Rs. 71,782), but that this has been more than made up by the increase in the Chidambaram taluk.

88. *Tanjore district.*—The tree-tax system was introduced into the marginally-noted six taluks of the district on the dates mentioned against each. The system has been thoroughly successful in this district, no difficulty being met with this year in working it in any of the taluks. Competition was keen during the sales and led to an increase of revenue in all the taluks as will be seen from the following statement:—

Tanjore,	1st October 1888.
Kumbakónam, Negapatam,	1st ,, 1889.
Máyavaram, Shiyáli, Nannilam,	1st ,, 1890.

Taluks.		Toddy Revenue. Shop rentals. 1889-90.	Shop rentals. 1890-91.	Tree-tax. 1889-90.	Tree-tax. 1890-91.	Total. 1889-90.	Total. 1890-91.	Increase or decrease.
1		2	3	4	5	6	7	8
		RS.	RS.	RS.	RS.	RS.	RS.	RS.
1. Tanjore ..	1st half-year ..	30,954	29,571	14,752	17,845	45,706	47,416	
	2nd do. ..	29,571	32,976	22,362	20,978	51,933	53,954	
	Total ..	60,525	62,547	37,114	38,823	97,639	1,01,370	+ 3,731
2. Kumbakónam ..	1st half-year ..	67,812	35,460	..	17,134	67,812	52,594	
	2nd do. ..	35,460	60,024	18,858	26,130	54,318	86,154	
	Total ..	1,03,272	95,484	18,858	43,264	1,22,130	1,38,748	+ 16,618
3. Negapatam ..	1st half-year ..	46,272	32,652	..	16,856	46,272	49,508	
	2nd do. ..	32,652	40,851	14,683	18,258	47,335	59,109	
	Total ..	78,924	73,503	14,683	35,114	93,607	1,08,617	+ 15,010
4. Máyavaram ..	1st half-year ..	40,080	31,200	..	..	40,080	31,200	
	2nd do. ..	31,200	43,914	..	21,847	31,200	65,761	
	Total ..	71,280	75,114	..	21,847	71,280	96,961	+ 25,681
5. Shiyáli ..	1st half-year ..	25,850	18,552	..	..	25,850	18,552	
	2nd do. ..	18,552	27,420	..	11,170	18,552	38,590	
	Total ..	44,402	45,972	..	11,170	44,402	57,142	+ 12,740
6. Nannilam ..	1st half-year ..	32,038	47,166	..	..	32,038	47,166	
	2nd do. ..	47,166	36,966	..	17,407	47,166	54,373	
	Total ..	79,204	84,132	..	17,407	79,204	1,01,539	+ 22,335
	Grand Total ..	4,37,607	4,36,752	70,655	1,67,625	5,08,262	6,04,377	+ 96,115

The results in Kumbakónam taluk, where the introduction of the system led to loss in 1889-90, and in Negapatam, where there was no gain in that year, are specially satisfactory. Some difficulty was experienced in the Nannilam taluk in inducing the shopkeepers to open the sanctioned shops, which has, however, been overcome during the current year. The difficulty referred to was caused by a capitalist who had purchased a large number of shops with the object of sub-renting them.

89. *Trichinopoly district.*—The tree-tax system has been in force in the Trichinopoly taluk with the exception of some fifteen villages forming the "Illupur Mahanum" since 1st October 1888 and in the Musiri taluk since 1st October 1889, and was introduced into the Udayárpálaiyam and Kulitalai taluks on the 1st October 1890. The following memorandum compares the revenue realized in each taluk in 1890-91 with that of the previous official year:—

Items.	Toddy Revenue. 1889-90.	Toddy Revenue. 1890-91.	Increase or decrease.
Trichinopoly Taluk.	RS.	RS.	RS.
Shop rentals for 1st half-year	21,561	27,570	+ 6,617
Tree-tax do. do.	17,060	17,668	
Shop rentals for 2nd do.	27,570	36,606	+ 10,861
Tree-tax do. do.	18,095	19,920	
Total ..	84,286	1,01,764	+ 17,478
Musiri Taluk.			
Shop rentals for 1st half-year	8,697	8,340	+ 3,310
Tree-tax do. do.	..	3,667	
Shop rentals for 2nd do.	8,340	7,965	— 63
Tree-tax do. do.	3,916	4,228	
Total ..	20,953	24,200	+ 3,247
Udayárpálaiyam Taluk.			
Shop rentals. for the 1st half-year	3,150	3,135	— 15
Shop rentals. for the 2nd do.	3,135	4,068	+ 1,100
Tree-tax for the 2nd do.	..	167	
Total ..	6,285	7,370	+ 1,085
Kulitalai Taluk.			
Shop rentals. for the 1st half-year	4,680	7,057	+ 2,377
Shop rentals. for the 2nd do.	7,057	4,320	+ 368
Tree-tax. for the 2nd do.	..	3,105	
Total ..	11,737	14,482	+ 2,745
Grand Total ..	1,23,261	1,47,816	+ 24,555

From the above, it will be seen that there was an increase in revenue in all the taluks and notably in the Trichinopoly taluk, where the system has been a thorough success.

90. *Madura district.*—The tree-tax system was introduced into the Madura taluk on the 1st October 1890. No difficulty was experienced in the introduction of the new system which has worked fairly well, no less than 4,400 trees having been tapped in the half-year. From the following statement it will be seen that there was an increase of over Rs. 2,000 in the toddy revenue of this taluk in the year under report:—

Items.	Toddy Revenue. 1889-90.	Toddy Revenue. 1890-91.	Increase.
Madura Taluk.	RS.	RS.	RS.
Shop rentals. 1st half year	14,355	14,585	230
Shop rentals. 2nd do.	14,585	9,930	1,898
Tree-tax 2nd do.	..	6,553	
Total ..	28,940	31,068	2,128

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91. *Coimbatore district.*—The tree-tax system has been in force in the Coimbatore taluk since 1st October 1889, and it will be seen from the following memorandum that there was an increase of revenue in the year under review:—

Items.	Toddy Revenue. 1889-90.	Toddy Revenue. 1890-91.	Increase.
Coimbatore Taluk.	RS.	RS.	RS.
Shop rentals for the 1st half-year	46,721	39,858	+ 1,394
Tree-tax do. do.	..	8,257	
Shop rentals for the 2nd do.	39,858	42,456	+ 2,280
Tree-tax do. do.	10,646	10,328	
Total ..	97,225	1,00,899	+ 3,674

The Deputy Commissioner reports that the shops, though sold independently, have fallen into the hands of a few capitalists who have formed themselves into a company, and by raising the price of toddy have limited consumption and thus indirectly the number of trees tapped. More satisfactory results are however anticipated during the ensuing lease, as this ring, like others, must eventually break down.

92. *Salem district.*—The tree-tax system, which has been in force in the Salem taluk since 1st October 1888, and in the Námakal taluk since 1st October 1889, was introduced into the Tiruchengód, Atúr and Hosúr taluks on the 1st October 1890. The following statement compares the toddy revenue of these taluks with that for the year 1889-90:—

Taluks.		Shop rentals. First half-year.	Shop rentals. Second half-year.	Tree-tax. First half-year.	Tree-tax. Second half-year.	Total Toddy Revenue. First half-year.	Total Toddy Revenue. Second half-year.	Increase or decrease.
1		2	3	4	5	6	7	8
		RS.	RS.	RS.	RS.	RS.	RS.	RS.
Salem	1889-90 ..	26,553	38,239	20,545	28,140	47,098	66,379	+ 16,173
	1890-91 ..	**38,239**	**40,047**	**23,095**	**28,269**	**61,334**	**68,316**	
Námakal	1889-90 ..	17,700	12,672	..	6,764	17,700	19,436	+ 3,864
	1890-91 ..	**12,672**	**14,241**	**5,909**	**8,178**	**18,581**	**22,419**	
Tiruchengód ..	1889-90 ..	20,850	19,239	..	..	20,850	19,239	— 3,203
	1890-91 ..	**19,239**	**10,502**	..	**7,145**	**19,239**	**17,647**	
Atúr	1889-90 ..	13,300	11,000	..	..	13,300	11,000	+ 6,263
	1890-91 ..	**11,000**	**14,478**	..	**5,085**	**11,000**	**19,563**	
Hosúr	1889-90 ..	32,514	29,899	..	..	32,514	29,899	+ 3,286
	1890-91 ..	**29,899**	**23,886**	..	**11,914**	**29,899**	**35,800**	
Total	1889-90 ..	1,10,917	1,11,049	20,545	34,904	1,31,462	1,45,953	+ 26,383
	1890-91 ..	**1,11,049**	**1,03,154**	**29,004**	**60,591**	**1,40,053**	**1,63,745**	

93. It will be seen from the above that there was an increase in the revenue in all the taluks except Tiruchengód, the decrease in which was caused by combination on the part of certain petty proprietors, which, it is believed, will be only temporary. It has been more than made up by the increase in the other taluks.

Financial results of East Coast mofussil tracts.

The subjoined statement shows the progress of the toddy revenue in the East Coast tracts other than the Madras Town Circle, where the tree-tax system has been introduced. It will be observed that taking the cost of the special establishments sanctioned for tree-tapping duty at full strength into account, there has been a net increase of Rs. 2,12,828 in the year under report as compared with 1889-90.

Taluks.	1887–88. Rentals. First half-year.	1887–88. Rentals. Second half-year.	1887–88. Total revenue.	1888–89. Rentals for the first half-year.	1888–89. Second half-year. Rentals.	1888–89. Second half-year. Tree-tax.	1888–89. Total revenue.	Cost of tree-tapping establishments in 1888–89.	Net receipts.	Increase or decrease over the revenue of 1887–88 after deducting cost of establishment.	1889–90. First half-year. Rentals.	1889–90. First half-year. Tree-tax.
1	2	3	4	5	6	7	8	9	10	11	12	13
A.—Taluks into which the tree-tax system was introduced on the 1st October 1888.												
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Bandar *	24,355	25,342	49,697	25,342	7,531	28,221	61,094	2,280	58,814	+ 9,117	7,531	16,609
Wálajápet	14,084	23,633	37,717	23,633	5,893	10,274	39,800	1,362	38,438	+ 721	5,893	7,943
Cuddalore	34,587	34,689	69,276	34,689	18,666	18,427	71,782	1,866	69,916	+ 640	18,666	16,105
Tanjore	† 45,000	45,709	90,709	45,709	30,954	17,596	94,259	2,514	91,745	+ 1,036	30,954	14,752
Trichinopoly	35,312	30,405	65,717	30,405	21,561	16,045	68,011	2,388	65,623	— 94	21,561	17,060
Salem	45,600	51,380	96,980	51,380	26,553	23,975	1,01,908	2,898	99,010	+ 2,030	26,553	20,545
Total ..	1,98,938	2,11,158	4,10,096	2,11,158	1,11,158	1,14,538	4,36,854	13,308	4,23,546	+ 13,450	1,11,158	93,014
B.—Taluks into which the tree-tax system was introduced on the 1st October 1889.												
Répalle *	16,400	22,885	39,285	22,885	24,817	..	47,702	..	47,702	+ 8,417	24,817	..
Chidambaram	19,014	21,948	40,962	21,948	22,440	..	44,388	..	44,388	+ 3,426	22,440	..
Kumbakónam	† 42,720	69,072	1,11,792	69,072	67,812	..	1,36,884	..	1,36,884	+ 25,092	67,812	..
Negapatam	† 37,848	47,242	85,090	47,242	46,272	..	93,514	..	93,514	+ 8,424	46,272	..
Musiri	6,392	7,570	13,962	7,570	8,697	..	16,267	..	16,267	+ 2,305	8,697	..
Coimbatore	32,678	58,410	91,088	58,410	46,721	..	1,05,131	..	1,05,131	+ 14,043	46,721	..
Námakal	12,080	17,200	29,280	17,200	17,700	..	34,900	..	34,900	+ 5,620	17,700	..
Total ..	1,67,132	2,44,327	4,11,459	2,44,327	2,34,459	..	4,78,786	..	4,78,786	+ 67,327	2,34,459	..

* Under combined arrack and toddy renting system.
† Represent half the rentals obtained for the lease ending 30th September 1886, the whole district having been rented out in one area for a lump sum for the lease ending 30th September 1887.

Taluks.	1887–88. Rentals. First half-year.	1887–88. Rentals. Second half-year.	1887–88. Total revenue.	1888–89. Rentals for the first half-year.	1888–89. Second half-year. Rentals.	1888–89. Second half-year. Tree-tax.	1888–89. Total revenue.	Cost of tree-tapping establishments in 1888–89.	Net receipts.	Increase or decrease over the revenue of 1887–88 after deducting cost of establishment.	1889–90. First half-year. Rentals.	1889–90. First half-year. Tree-tax.
1	2	3	4	5	6	7	8	9	10	11	12	13
C.—Taluks into which the tree-tax system was introduced on the 1st October 1890.												
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Rámachandrapuram	* 21,416	* 22,320	43,736	* 22,320	* 22,925	..	45,245	..	45,245	+ 1,509	* 22,925	..
Amalápuram	* 15,256	* 15,477	30,733	* 15,477	* 18,540	..	34,017	..	34,017	+ 3,284	* 18,540	..
Narsápuram	* 17,802	* 22,385	40,187	* 22,385	* 22,345	..	45,230	..	45,230	+ 5,043	* 22,845	..
Bhímavaram	* 13,186	* 13,095	26,281	* 13,095	* 17,551	..	30,646	..	30,646	+ 4,365	* 17,551	..
Tanuku	* 18,356	* 28,900	47,256	* 28,900	* 21,685	..	53,585	..	53,585	+ 6,329	* 24,685	..
Cocanada	* 21,100	* 23,075	44,175	* 23,075	* 31,975	..	55,050	..	55,050	+ 10,875	* 31,975	..
Coringa	* 3,430	* 4,100	7,530	* 4,100	* 4,500	..	8,600	..	8,600	+ 1,070	* 4,500	..
Bápatla	* 14,098	* 20,501	34,599	* 20,501	* 24,500	..	45,001	..	45,001	+ 10,402	* 24,500	..
Conjeeveram	41,812	23,561	65,373	23,561	28,848	..	52,409	..	52,409	— 12,964	28,848	..
Gudiyátam	23,160	30,231	53,391	30,231	23,692	..	53,923	..	53,923	+ 532	23,692	..
Tindivanam	8,878	9,187	18,065	9,187	16,691	..	25,878	..	25,878	+ 7,813	16,691	..
Villupuram	5,598	4835	10,433	4,835	4,273	..	9,108	..	9,108	— 1,325	4,273	..
Máyavaram	† 26,300	33,881	60,181	33,881	40,080	..	73,961	..	73,961	+ 13,780	40,080	..
Shiyáli	† 13,850	18,525	32,375	18,525	25,850	..	44,375	..	44,375	+ 12,009	25,850	..
Nannilam	† 42,414	47,488	89,902	47,488	32,038	..	79,526	..	79,526	— 10,376	32,038	..
Udayárpálaiyam	1,148	2,359	3,507	2,359	3,150	..	5,509	..	5,509	+ 2,002	3,150	..
Kulitalai	3,933	4,957	8,890	4,957	4,680	..	9,637	..	9,637	+ 747	4,680	..
Madura	14,584	15,878	30,462	15,878	14,355	..	30,233	..	30,233	— 229	14,355	..
Hosúr	32,020	35,200	67,220	35,200	32,514	..	67,714	..	67,714	+ 494	32,514	..
Atúr	8, 400	9900	18,300	9,900	13,300	..	23,200	..	23,200	+ 4,900	13,300	..
Tiruchengód	11,240	17650	28,890	17,650	20,850	..	38,500	..	38,500	+ 9,610	20,850	..
Total ..	3,57,981	4,03,505	7,61,486	4,03,505	4,27,842	..	8,31,347	..	8,31,347	+ 69,861	4,27,842	..
Grand Total ..	7,24,051	8,58,990	15,83,041	8,58,990	7,73,459	1,14,538	17,46,987	13,308	17,33,679	+ 1,50,638	7,73,459	93,014

* Represent combined arrack and toddy rentals.
† Represent half the rentals obtained for the lease ending 30th September 1886, the whole district having been rented out in one area for a lump sum for the lease ending 30th September 1887.

Taluks.	1889-90—*cont.* Second half-year Rentals.	1889-90—*cont.* Second half-year Tree-tax.	1889-90—*cont.* Total revenue.	Cost of tree-tapping establishment in 1889-90.	Net receipts.	Increase or decrease over the revenue of 1888-89 after deducting cost of establishment.	1890-91. First half-year. Rentals.	1890-91. First half-year. Tree-tax.	1890-91. Second half-year. Rentals.	1890-91. Second half-year. Tree-tax	1890-91. Total revenue.	Cost of tree-tapping establishments in 1890-91.	Net receipts.	Increase or decrease over the revenue of 1889-90 after deducting cost of establishment.
	14	15	16	17	18	19	20	21	22	23	24	25	26	27
A.—Taluks into which the tree-tax system was introduced on the 1st October 1888.														
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Bandar *	14,022	53,069	91,231	4,560	86,671	+ 27,857	14,022	16,776	27,334	43,166	1,01,298	4,560	96,738	+ 10,067
Wálajápet	12,364	15,927	42,127	2,724	39,403	+ 965	12,364	9,843	13,960	14,276	50,443	2,724	47,719	+ 8,316
Cuddalore	22,184	19,043	75,998	3,732	72,266	+ 2,350	22,184	15,505	21,085	16,871	75,645	3,732	71,913	— 353
Tanjore	29,571	22,362	97,639	3,348	94,291	+ 2,546	29,571	17,845	32,976	20,978	1,01,370	3,348	98,022	+ 3,731
Trichinopoly	27,570	18,095	84,286	4,776	79,510	+ 13,887	27,570	17,668	36,606	19,920	1,01,764	4,776	96,988	+ 17,478
Salem	38,239	28,140	1,13,477	5,796	1,07,681	+ 8,671	38,239	23,095	40,047	28,269	1,29,650	5,796	1,23,854	+ 16,173
Total	1,43,950	1,56,636	5,04,758	24,936	4,79,822	+ 56,276	1,43,950	1,00,732	1,72,008	1,43,480	5,60,170	24,936	5,35,234	+ 55,412
B.—Taluks into which the tree-tax system was introduced on the 1st October 1889.														
Répalle *	13,300	19,124	57,241	1,536	55,705	+ 8,003	13,300	11,429	25,910	26,255	76,894	1,536	75,358	+ 19,653
Chidambaram	15,858	9,234	47,532	840	46,692	+ 2,304	15,858	10,268	20,166	11,685	57,977	840	57,137	+ 10,445
Kumbakónam	35,460	18,858	1,22,130	1,470	1,20,660	— 16,224	35,460	17,134	60,024	26,130	1,38,748	1,470	1,37,278	+ 16,618
Negapatam	32,652	14,683	93,607	630	92,977	— 537	32,652	16,856	40,851	18,258	1,08,617	630	1,07,987	+ 15,010
Musiri	8,340	3,916	20,953	474	20,479	+ 4,212	8,340	3,667	7,965	4,228	24,200	474	23,726	+ 3,247
Coimbatore	39,858	10,646	97,225	2,409	94,816	— 8,315	39,858	8,257	42,456	10,328	1,00,899	2,409	98,490	+ 3,674
Námakal	12,672	6,764	37,136	858	36,278	+ 1,378	12,672	5,909	14,241	8,178	41,000	858	40,142	+ 3,864
Total	1,58,140	83,225	4,75,824	8,217	4,67,607	— 11,179	1,58,140	73,520	2,11,613	1,05,062	5,48,335	8,217	5,40,118	+ 72,511

* Under combined arrack and toddy renting system.

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Taluks.	1889-90—*cont.* Second half-year. Rentals.	1889-90—*cont.* Second half-year. Tree-tax.	1889-90—*cont.* Total revenue.	Cost of tree-tapping establishments in 1889-90.	Net receipts.	Increase or decrease over the revenue of 1888-89 after deducting cost of establishment.	1890-91. First half-year. Rentals.	1890-91. First half-year. Tree-tax.	1890-91. Second half-year. Rentals.	1890-91. Second half-year. Tree-tax.	1890-91. Total revenue.	Cost of tree-tapping establishments in 1890-91.	Net receipts.	Increase or decrease over the revenue of 1889-90 after deducting cost of establishment.
	14	15	16	17	18	19	20	21	22	23	24	25	26	27
C.—Taluks into which the tree-tax system was introduced on the 1st October 1890.														
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Rámachandrapuram *	30,132	..	53,057	..	53,057	+ 7,812	30,132	..	12,870	11,128	54,130	1,134	52,996	— 61
Amalápuram *	22,230	..	40,770	..	40,770	+ 6,753	22,230	..	7,510	14,566	44,306	756	43,550	+ 2,780
Narsápuram *	23,883	..	46,728	..	46,728	+ 1,498	23,883	..	10,845	23,691	58,419	756	57,663	+ 10,935
Bhímavaram *	23,538	..	41,089	..	41,089	+ 10,443	23,538	..	11,462	9,948	44,948	756	44,192	+ 3,103
Tanuku *	24,845	..	49,530	..	49,530	— 4,055	24,845	..	12,365	19,598	56,808	1,134	55,674	+ 6,144
Cocanada *	29,615	..	61,590	..	61,590	+ 6,540	29,615	..	21,013	7,213	57,841	378	64,323	— 5,352
Coringa *	3,585	..	8,085	..	8,085	— 515	3,585	..	2,325	950	6,860			
Bápatla *	35,635	..	60,135	..	60,135	+ 15,134	35,635	..	23,197	9,488	68,320	2,220	66,100	+ 5,965
Conjeeveram	26,190	..	55,038	..	55,038	+ 2,629	26,190	..	5,094	13,994	45,278	1,374	43,904	— 11,134
Gudiyátam	26,019	..	49,711	..	49,711	— 4,212	26,019	..	15,338	16,223	57,580	1,518	56,062	+ 6,351
Tindivanam	15,188	..	31,879	..	31,879	+ 6,001	15,188	..	5,028	4,378	24,594	624	23,970	— 7,909
Villupuram	10,704	..	14,977	..	14,977	+ 5,869	10,704	..	8,772	5,446	24,922	258	24,664	+ 9,687
Máyavaram	31,200	..	71,280	..	71,280	— 2,681	31,200	..	43,914	21,847	96,961	864	96,097	+ 24,817
Shiyáli	18,552	..	44,402	..	44,402	+ 27	18,552	..	27,420	11,170	57,142	438	56,704	+ 12,302
Nannilam	47,166	..	79,204	..	79,204	— 322	47,166	..	36,9[illegible]	17,407	1,01,539	1,248	1,00,291	+ 21,087
Udayárpálaiyam	3,135	..	6,285	..	6,285	+ 776	3,135	..	4,068	167	7,370	..	7,370	+ 1,085
Kulitalai	7,057	..	11,737	..	11,737	+ 2,100	7,057	..	4,320	3,105	14,482	138	14,344	+ 2,607
Madura	14,585	..	28,940	..	28,940	— 1,293	14,585	..	9,930	6,553	31,068	936	30,132	+ 1,192
Hosúr	29,899	..	62,413	..	62,413	— 5,301	29,899	..	23,886	11,914	65,699	2,562	63,137	+ 724
Atúr	11,000	..	24,300	..	24,300	+ 1,100	11,000	..	14,478	5,085	30,563	1,374	29,189	+ 4,889
Tiruchengód	19,239	..	40,089	..	40,089	+ 1,589	19,239	..	10,502	7,145	36,886	1,104	35,782	— 4,307
Total	4,53,397	..	8,81,239	..	8,81,239	+ 49,892	4,53,397	..	3,11,303	2,21,016	9,85,716	19,572	9,66,144	+ 84,905
Grand Total	7,55,487	2,39,861	18,61,821	33,153	18,28,668	+ 94,989	7,55,487	1,74,252	6,94,924	4,69,558	20,94,221	52,725	20,41,496	+ 2,12,828

* The rentals against these tracts are those obtained for the privileges of sale of both toddy and arrack.

94. The results given above may be thus summarized :—

A.—Taluks in which the tree-tax system has been in force since 1888-89.

	RS.
Toddy revenue under last year of old system in 1887-88	4,10,096
Net revenue under first year of tree-tapping (1888-89) deducting cost of establishment	4,23,546
Net revenue under second year of tree-tapping (1889-90) deducting cost of establishment	4,79,822
Net revenue under third year of tree-tapping (1890-91) deducting cost of establishment	5,35,234

B.—Taluks in which the tree-tax system has been in force since 1889-90.

	RS.
Toddy revenue under last year of old system (1888-89)	4,78,786
Net revenue under first year of tree-tapping (1889-90) deducting cost of establishment	4,67,607
Net revenue under second year of tree-tapping (1890-91) deducting cost of establishment	5,40,118

C.—Taluks in which the tree-tax system has been in force since 1890-91.

	RS.
Toddy revenue under last year of old system (1889-90)	8,81,239
Net revenue under first year of tree-tapping (1890-91) deducting cost of establishment	9,66,144

These figures speak for themselves.

95. *Malabar district.*—The tree-tax system was in force throughout the year in all parts of the district, except the Wynaad taluk and the Attapadi valley of the Walawanád taluk. It was first introduced into the five municipal towns * and the rural parts of the Calicut taluk on 1st October 1886, was extended to the Kóttayam taluk on the 1st October 1887, to the Chirakal, Pálghat and Kurumbranád taluks on the 1st October 1888, and to the Ernád, Walawanád and Ponáni taluks on the 1st October 1889. During the year under report, the license fees of shops in the rural tracts were raised from Rs. 6 to Rs. 9 and large reductions were made in the number of shops.

* 1. Cannanore town. 2. Tellicherry do. 3. Calicut do. 4. Pálghat town. 5. Cochin do.

96. As already observed in paragraph 91 of the last Abkári Administration Report, it is impossible to gauge the general financial results except by comparing the total abkári revenue of the year under report with that of the previous year, as the toddy drawn for consumption cannot be distinguished from that drawn for distillation of spirits. From the figures in the margin it will be seen that there was a decrease of Rs. 16,773 in revenue as compared with 1889-90, though there was an increase of Rs. 30,413 and Rs. 48,943 over the revenue realized in 1888-89 and 1887-88, respectively. The decrease was chiefly due to the unsatisfactory way in which the contract was worked by the excise contractors, the Cannanore distillery not having been opened at all and that at Párli having been worked on an insignificant scale as already noticed in Chapter II.

Toddy and arrack revenue in the whole of Malabar.

	RS.
1886-87	2,93,417
1887-88	3,35,410
1888-89	3,53,940
1889-90	4,01,126
1890-91	3,81,353

97. A comparative statement showing the total number of trees applied for and the fees due thereon in the several taluks of the district is subjoined :—

Taluks and towns.	1889-90. Total number of trees licensed to be tapped.				1889-90.	1890-91. Total number of trees licensed to be tapped.				1890-91.	
	Cocoanut.	Palmyra.	Sago.	Total.	Fees due.	Cocoanut.	Palmyra.	Sago.	Total.	Fees due.	Increase.
1	2	3	4	5	6	7	8	9	10	11	12
					RS.					RS.	
Chirakal	23,943	..	1	23,944	55,918	21,744	..	1	21,745	32,619	Increase in fees Rs. 5,868.
Cannanore town.	6,207	..	..	6,207	9,311	4,733	..	..	4,733	7,100	
Kóttayam ..	13,570	..	..	13,570	20,355	14,616	..	..	14,616	21,924	
Tellicherry town.	7,541	..	..	7,541	11,312	7,026	..	..	7,026	10,539	
Calicut	3,468	..	1,285	4,753	9,057	3,089	..	1,181	4,270	8,177	
Do. town ..	13,023	..	1,084	14,107	22,787	11,743	1	1,075	12,819	20,841	
Pálghat	..	8,193	9	8,202	8,220	..	5,512	12	5,524	5,548	
Do. town ..	..	2,407	..	2,407	2,407	..	1,476	..	1,476	1,476	
Cochin	2,192	..	..	2,192	3,288	1,865	..	..	1,865	2,798	
Kurumbranád ..	13,091	.	207	13,298	20,258	13,831	..	194	14,025	21,329	
Ernád	1,676	..	305	1,981	3,429	3,340	6	563	3,909	6,705	
Walawanád ..	..	5,579	48	5,627	5,723	25	6,214	358	6,597	7,325	
Ponáni	2,618	763	429	3,840	6,022	8,768	876	1,182	10,826	17,574	
Total ..	87,359	16,942	3,368	107,669	1,58,087	90,780	14,085	4,566	109,431	1,63,955	

98. From the above it will be seen that the progress of the system has not been as satisfactory as could be desired. The number of trees licensed shows a decrease in all the towns, and in the rural parts of Chirakal, Calicut and Pálghat, which is attributed to the reduction in the number of shops and to the unsatisfactory working of the distilleries. The increase in the rural parts of Kóttayam and Kurumbranád is due to the method of selection adopted in granting shop licenses, of issuing them to the applicants who agreed to tap the largest number of trees; in fact another system of putting them up to auction which was obliged to be adopted on account of the great difficulty of selecting shopkeepers out of a number of applicants. As regards the remaining taluks no comparison can be instituted as the tree-tax system was in force in those tracts only for six months in 1889-90.

99. *South Canara.*—The system of levying a license fee on each toddy-drawer's license issued, instead of on each tree tapped, was continued in this district during the year under report. The fees were the same as in 1889-90, viz., Rs. 9 per quarter in Mangalore town and its suburbs and from Rs. 3 to Rs. 12 per half-year in the rural parts, the rates varying with the locality and the season. The following statement shows the number of licenses issued and the fees collected in each quarter as compared with the previous year, and the number of licenses taken out at each rate of tax :—

STATEMENT showing the number of toddy-drawers' licenses granted, and the fees realized thereon, in the district of South Canara, during 1890-91, as compared with 1889-90.

Taluks.	1889-90. First quarter. Number of licenses.	1889-90. First quarter. Fees.	1889-90. Second quarter. Number of licenses.	1889-90. Second quarter. Fees.	1889-90. Third quarter. Number of licenses.	1889-90. Third quarter. Fees.	1889-90. Fourth quarter. Number of licenses.	1889-90. Fourth quarter. Fees.	1889-90. Total. Number of licenses.	1889-90. Total. Fees.	1890-91. First quarter. Number of licenses.	1890-91. First quarter. Fees.	1890-91. Second quarter. Number of licenses.	1890-91. Second quarter. Fees.	1890-91. Third quarter. Number of licenses.	1890-91. Third quarter. Fees.	1890-91. Fourth quarter. Number of licenses.	1890-91. Fourth quarter. Fees.	1890-91. Total. Number of licenses.	1890-91. Total. Fees.	Increase or decrease.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22
		RS.		RS.		RS.		RS.		RS.		RS.		RS.		RS.		RS.		RS.	
Mangalore town	293	2,637	293	2,637	364	3,276	368	3,312	1,318	11,862	256	2,304	230	2,070	358	3,222	349	3,141	1,193	10,737	Number of licenses + 30 Fees .. — Rs. 1,467
Do. taluk	1,113	3,954	214	1,071	1,260	13,257	227	1,443	2,814	19,725	1,271	4,365	193	1,056	1,414	14,625	323	2,067	3,201	22,113	
Kásaragód do.	1,637	7,335	773	4,314	1,866	16,566	956	6,024	5,232	34,239	1,606	7,098	756	4,203	1,667	14,964	852	5,316	4,881	31,581	
Uppinangadi taluk ..	875	2,625	65	195	908	9,924	57	432	1,905	13,176	992	3,021	36	108	927	9,855	48	324	2,003	13,308	
Udipi taluk	1,350	6,576	773	4,608	1,274	9,471	891	5,397	4,288	26,052	1,441	6,804	743	4,437	1,281	9,516	898	5,439	4,366	26,196	
Coondapoor taluk	354	2,034	285	1,707	343	2,064	350	2,088	1,332	7,893	342	1,977	281	1,680	324	1,944	328	1,944	1,275	7,545	
Total ..	5,622	25,161	2,403	14,532	6,015	54,558	2,849	18,696	16,889	1,12,947	5,908	25,569	2,239	13,554	5,974	54,126	2,798	18,231	16,919	1,11,480	

Particulars of licenses issued in 1890–91

		Number.	Fees.
			RS.
Quarterly licenses.	At Rs. 9 (in Mangalore town)	1,193	10,737
	At „ 6	8,444	50,664
Half-yearly licenses	At „ 12	3,137	37,644
	At „ 3	4,145	12,435
	Total ..	16,919	1,11,480

29

100. There was a fall in the number of licenses taken out in all the quarters except the first as compared with the preceding year, which was, however, more than made up by the increase in the first quarter. Of the decrease of 125 licenses in the Mangalore town area, 100 appertain to the first half-year when jaggery arrack was in use. In the latter half of the year, although the manufacture of toddy-spirits was revived, sufficient toddy was not available partly on account of a bad season and partly because a balance of over 2,000 gallons of jaggery arrack was purchased by the renters who had to dispose of it before they commenced to manufacture toddy-spirits. The variations in other tracts are attributed to badly distributed and deficient rainfall during the year. Another cause which seriously affected the revenue was the continuous development and extension of the "club system" amongst tappers which became almost general during the year under report. Under this system a number of tappers took out licenses and tapped jointly more trees than they could tap if each man worked for himself. It is reported, however, that the tapping was not so well done as where a man tapped a fair number of trees, and that the yield was therefore not good.

101. The total amount derived from license fees was Rs. 1,11,480 against Rs. 1,12,947 in 1889–90, with a decrease of Rs. 1,467. From the figures noted in the margin, it will be seen that, although there has been a decrease in the license fees realised during the year under report as compared with 1889–90, the license fees exceeded by Rs. 28,626 those of 1888–89 when jaggery spirits were imported from outside and supplied to renters and shop-keepers as in the first half of the year under report. The total demand under arrack and toddy revenue of the South Canara district for 1890–91 amounted to Rs. 2,87,004 against Rs. 2,92,470 in 1889–90, showing a decrease of Rs. 5,466. Assuming that each licensed toddy-drawer tapped on an average 20 trees, the number estimated in paragraph 64 of the Administration Report for 1887–88, the total number of trees tapped in the two half-years would be 338,380, while the fees collected during the period amounted to Rs. 1,11,480. This gives an incidence per tree of 5 annas 3 pies against 5 annas 4 pies in 1889–90.

License fees.

	RS.
1888–89	82,854
1889–90	1,12,947
1890–91	1,11,480

The systems under which the sale of toddy is permitted in Malabar and South Canara have already been described in Chapter I.

Yield of palm trees.

102. In 1886 when the Bombay system of levying a tax *on each tree tapped* for toddy was first introduced as an experimental measure into the Calicut taluk and the five municipal towns of the Malabar district, inquiries were instituted in respect to the period for which the different descriptions of palm trees continuously yield toddy. Different kinds of palm trees, selected according to varying local conditions in different parts of the Presidency, were ordered to be placed under observation for this purpose, and the importance of continuous tests was impressed upon the departmental officers from time to time. Although four tapping seasons have elapsed since the institution of the inquiry, the results of the observations are not as satisfactory as might be desired and the reason is not far to seek. In some cases trees were brought under observation in the middle of a tapping season, in others the tests were discontinued before the trees ceased to yield, while in others again the information was not based on personal observation. There were necessarily frequent changes among the observing officers, and most of them were required by their ordinary duties to be constantly on tour. These causes, coupled with varying local conditions and differences in the quality of the trees, &c., have rendered any satisfactory generalizations very difficult. A report on this subject * has, however, been submitted to Government from the materials available; and the general results arrived at are summarised below:—

* Board's Proceedings, No. 157, dated 14th April 1891.

COCOANUT PALMS—(*a*) *Duration*.—Cocoanut palms in this Presidency generally yield throughout the year except during the temporary absence of spathes.

(*b*) *Quantity.*—Toddy is ordinarily drawn from cocoanut palms both morning and evening. The morning yield (*i.e.*, the quantity of toddy that flowed from the tree during the preceding night) is generally double the evening yield. The figures shown in the margin represent the annual average yield of a cocoanut tree in some representative taluks of the Presidency; 70 gallons may be roughly accepted as the average outturn per annum of a cocoanut palm.

		GALS.
Madras town	..	55
Cuddalore taluk	..	50
Kumbakónam taluk	..	68
Tanjore do.	..	58
Trichinopoly do.	..	60
Coimbatore do.	..	80
Mangalore do.	..	74
Kottayam do.	..	97
Calicut do.	..	53
Cochin do.	..	86

PALMYRA TREES—(*a*) *Duration.*—Palmyras yield only during the hot weather and the period of yield varies from two to four months.

(*b*) *Quantity.*—Among palmyras distinction of sex is reported to affect the quantity; but reliable information in regard to the proportion in which the two sexes yield toddy is not available. Toddy is daily drawn either in the morning or in the evening, and occasionally twice a day. The quantity of yield varies from 15 to 90 gallons in a season, and may be taken at 27 gallons on an average.

DATE PALMS—(*a*) *Duration.*—Date trees yield for about the same period as palmyras, but toddy is usually drawn from them only on alternate days.

(*b*) *Quantity.*—The total yield of a date palm is nearly the same as that of a palmyra.

SAGO PALMS.—These trees are tapped for toddy only in the Malabar district and the hill tracts of South Canara. The duration of yield is about 200 days in a year and the quantity generally double that of a cocoanut palm.

Detailed instructions have been issued for the institution of reliable and continuous tests during the current year, and the Board trusts that it will be in a position to furnish further statistics in the next annual report.

CHAPTER V.—THE TODDY-RENTING SYSTEM.

Toddy rent areas.

103. This report deals, as usual, with portions of two leases as the toddy year commences on the 1st October. The taluks and towns in which the toddy shops were sold separately under the ordinary system as well as those in which the tree-tapping license-fee system was in force have been mentioned in paragraphs 21 and 14 *supra*.

Sub-division of rent areas.

104. From Appendix C it will be observed that there was an increase in the number of rent areas in the districts of Vizagapatam, Kistna, Kurnool and Tanjore. In the Vizagapatam district the taluk of Srungavarapukota was divided into two rent areas. The increase in Kistna is due chiefly to the separation of the privileges of manufacturing and vending country spirits and toddy in the Gudiváda taluk and the Núzvíd and Vissannapet divisions, and that in Kurnool is owing to the sub-division of the Kodumur firka of the Pattikonda taluk during 1890–91 and to the inclusion of seven toddy rent areas of the Cumbum and Márkápur taluks which were under the combined arrack and toddy renting system prior to 1st April 1890. Notwithstanding the introduction of the system of selling shops separately into the Mannárgudi taluk, there was an increase in the total number of rent areas in the Tanjore district. This is due to the Tiruturaipúndi taluk having been further sub-divided, the number of rent areas having been increased from 5 to 10.

Nellore.	Trichinopoly.
Anantapur.	Madura.
Chingleput.	Tinnevelly.
North Arcot.	Coimbatore.
South Arcot.	Salem.

The decrease observed in the number of rent areas in the marginally-noted districts is due to the leasing of shops separately in one or more taluks in each.

Financial results.

105. The subjoined statement compares the total current demand under toddy revenue in the year under report with that of the preceding year:—

Districts.	Rents of rural rent areas.		Rents of independent shops.		Tree-tax.		Total.		Increase or decrease.
	1889–90.	1890–91.	1889–90.	1890–91.	1889–90.	1890–91.	1889–90.	1890–91.	
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Ganjam ..	16,878	19,124	..	258	..	..	16,878	19,382	+ 2,504
Vizagapatam ..	25,710	25,945	13,621	13,092	..	..	39,331	39,037	— 294
Godávari ..	* 1,05,936	1,40,246	..	..	..	(*a*) 1,19,972	1,05,936	2,60,218	+ 1,54,282
Kistna ..	56,964	90,720	19,254	28,971	84,173	(*b*) 1,25,746	1,60,391	2,45,437	+ 85,046
Nellore ..	37,151	32,714	12,968	21,588	..	..	50,119	54,302	+ 4,183
Cuddapah ..	1,12,090	1,19,117	5,694	10,572	..	..	1,17,784	1,29,689	+ 11,905
Anantapur ..	2,10,673	1,35,201	10,902	1,34,547	..	..	2,21,575	2,69,748	+ 48,173
Bellary ..	2,29,977	2,30,215	68,112	94,679	‖ 1,577	..	2,99,666	3,24,894	+ 25,228
Kurnool ..	2,49,700	2,66,867	..	..	‖ 951	..	2,50,651	2,66,867	+ 16,216
Madras ..	..	..	† 32,339	† 55,763	4,03,964	4,20,020	4,36,303	4,75,783	+ 39,480
Chingleput ..	90,251	78,291	61,120	79,580	..	(*c*) 16,995	1,51,371	1,74,866	+ 23,495
North Arcot ..	1,75,173	1,67,415	1,03,747	1,46,210	23,522	42,259	3,02,442	3,55,884	+ 53,442
South Arcot ..	33,917	17,934	1,15,541	1,22,942	43,811	64,307	1,93,269	2,05,203	+ 11,934
Tanjore ..	1,85,411	88,194	3,58,876	4,84,412	60,636	1,67,748	6,04,923	7,40,354	+ 1,35,431
Trichinopoly ..	30,276	10,585	60,012	96,670	39,090	48,756	1,29,378	1,56,011	+ 26,633
Madura ..	1,26,328	1,23,986	35,776	52,835	..	(*d*) 9,435	1,62,104	1,86,256	+ 24,152
Tinnevelly ..	1,06,618	72,027	28,080	78,162			1,34,698	1,50,189	+ 15,491
Coimbatore ..	1,68,863	1,26,687	1,17,180	1,81,898	10,553	18,585	2,96,596	3,27,170	+ 30,574
Salem ..	1,16,835	73,700	1,68,603	2,18,116	55,296	89,470	3,40,734	3,81,286	+ 40,552
South Canara ..	..	..	48,067	‡ 53,784	1,13,208	1,11,513	1,56,275	1,65,297	+ 9,022
Malabar ..	..	..	90,955	§ 83,205	1,58,785	1,65,292	2,49,740	2,48,497	— 1,243
Total ..	20,78,751	18,18,988	13,45,847	19,57,284	9,95,566	14,00,098	44,20,164	51,76,370	+ 7,56,206

* The sum of Rs. 20,120, wrongly shown under independent toddy rents last year, has been transferred to rural rents.
† Represents the license fees of toddy shops.
‡ Rs. 22,207 of this represent fixed license fees.
§ Includes Rs. 16,332 on account of fixed license fees of toddy shops.
‖ Duty on toddy imported from the Nizam's dominions.
(*a*) Represents the tree-tax and the duty on old stocks of liquor at 6 annas per gallon realized in the delta taluks of Godávari for the half-year ending 31st March 1891.
(*b*) Includes the duty on old stocks of liquor at 6 annas per gallon issued to the Bápatla taluk.
(*c*) Represents the tree-tax realized in the Conjeeveram taluk for the second half-year.
(*d*) Represents the tree-tax realized in the Madura taluk for the second half-year.

NOTE.—The amounts shown under the head of tree-tax against Godávari, Kistna, South Canara and Malabar include the demand under that head whether the toddy was drawn for consumption or distillation. It is impossible to distinguish between the two as the toddy drawn for toddy shops may be used for distillation if it is unsold at the end of the day.

Variations in revenue.

106. It will be seen from the above that there has been an increase in all the districts of the Presidency except Vizagapatam and Malabar, where the decrease is trifling and does not call for remark. The total increase in revenue, as compared with 1889–90, is over $7\frac{1}{2}$ lakhs of rupees. The decrease under rural rents is only apparent, being mostly due to the extension of the system of separate sale of shops to eight taluks in October 1889 and to 20 in October 1890. The substitution of the sale of separate shop licenses by auction and the extension of the tree-tax system have resulted in a gradual elimination of the middlemen in these areas and have proved financially a success. The administration of the toddy revenue was, on the whole, very satisfactory.

The causes of the variations in revenue in the several districts, as compared with the previous year, are briefly noticed below:—

Ganjam.—The increase in this district is due to competition at sales and to the introduction of the separate sale of shops into the towns of Gopálpur, Baruva and Ichápur.

Godávari.—The increase under rural rent-areas is mainly apparent only. The revenue realized for the first half of 1889–90 in the Godávari district excluding the Cocanada and Coringa divisions and the Ellore and Rajahmundry town areas has been excluded from the statement, the combined arrack and toddy renting system having been in force in those tracts until the end of September 1889. However, the separation of arrack from toddy allowed greater facilities for smaller capitalists to compete, and there was brisk competition during the sales in 1890, which ended in an increase of rents in non-tree-tax areas. There was a falling off in rents in the delta taluks on account of the introduction of the tree-tapping license-fee system which has, however, been more than made up by the realization under tree-tax.

Kistna.—The increase in this district is due to the following causes:—

(1) Brisk competition at the sales.

(2) The omission in last year's figures of the toddy revenue of Bápatla taluk for the first half-year of 1889–90, as the combined arrack and toddy renting system was in force in that taluk until the 1st October 1889.

(3) The omission from the revenue of 1889–90 of the rents of the Gudiváda taluk and the Núzvíd and Vissannapet divisions as they were under the combined system until the beginning of 1890–91.

(4) Reduction in the size of rent areas.

(5) The extension of the system of leasing shops separately to the towns noted in the margin.

Nizampatam.	Gudiváda.
Tenali.	Núzvíd.
Bápatla.	Jaggayyapet.
Chírala.	Vinukonda.

(6) The successful working of the tree-tax system in the Bandar and Répalle taluks.

Nellore.—The apparent decrease under rural rent areas is due to the introduction of the separate sale of shops into the Gúdúr taluk. The increase of nearly Rs. 9,000 under shop rents is due to this change and to the brisk competition during the sales of shops in the Nellore taluk.

Cuddapah.—The increase is due to competition at sales and to the extension of the separate sale of shops to the towns of Madanapalle and Váyalpád.

Anantapur.—The increase in the rentals is due to the introduction of the system of separate sale of shops into four taluks * of the district and partly to reckless bidding at the sales.

* Anantapur.	Dharmavaram.
Gooty.	Madakasira.

Bellary.—The increase is attributed to keen competition at the sales owing to the value of rent areas becoming better known.

Kurnool.—The rentals of 1889–90 exclude the revenue of the Cumbum and Márkápur taluks which were under the combined arrack and toddy renting system till 1890–91. The increase was also in part due to keen competition during the sales for 1890–91.

Madras.—The increase in the Madras Town Circle, notwithstanding a reduction in the number of shops licensed, is due to the raising of the classification of shops and to the doubling of the shop license fees, and to the fact that a lower rate of tree-tax was in force during the first half of 1889–90.

Chingleput.—The increase is due to the introduction of the separate sale of shops in the Chingleput and Madurantakam taluks, and to brisk competition at sales.

North Arcot.—The increase is attributed to the extension of the system of separate sale of shops to the Vellore, Wandiwash and Arcot taluks.

South Arcot.—The increase is reported to be due to competition and to the successful working of the tree-tax system in the Chidambaram taluk.

Tanjore.—The immense increase in this district is due to the extension of the tree-tax system and to the breaking down of the combination that existed in the preceding year in the Kumbakónam and Negapatam taluks.

Trichinopoly.—The successful working of the tree-tax system in the Trichinopoly taluk, its extension to Udayárpálaiyam and Kulitálai, and the introduction of the system of separate sale of shops into the Perambalúr taluk account for the increase in the toddy revenue of this district.

Madura.—The increase is due to the introduction of the tree-tax system into the Madura taluk and to the sale of shops separately in the eight towns noted below:—

(1) Batlagundu.	(5) Ramnád.
(2) Sivaganga.	(6) Kilakarai.
(3) Tirupatúr.	(7) Pamban.
(4) Tiruppuvanam.	(8) Rámesvaram.

Tinnevelly.—The increase is attributed to competition for shops which were sold separately for the first time in the following four taluks:—

(1) Tinnevelly.	(3) Srívilliputur.
(2) Ambásamudram.	(4) Tenkarai.

Coimbatore.—The leasing of shops separately in the Palladam, Erode and Karúr taluks, and competition during sales, account for the increase in this district.

Salem.—The increase in the district is due to—

(1) the successful working of the tree-tapping license-fee system in the Salem taluk and its extension to the taluks of Hósúr, Tiruchengod and Atúr;

(2) competition among the bidders at the sales; and

(3) larger consumption of toddy.

South Canara.—The increase is due to the separate sales of shops in twelve towns and to the enhancement of the quarterly fees of booths from Rs. 2 to Rs. 3 in the rural parts from 1st October 1890.

CHAPTER VI.—LIQUOR SHOPS AND INCIDENCE OF TAXATION FOR COUNTRY SPIRITS AND TODDY.

Arrack and toddy shops and incidence of revenue.

107. The subjoined statement gives particulars of the arrack and toddy shops in each district of the Presidency, exclusive of the Agency tracts, and of the incidence per head of population of the revenue derived from these liquors:—

STATEMENT giving particulars of population, area, shops and incidence of revenue in the several districts of the Madras Presidency during 1890-91.

District.	Population according to the Census of 1891.	Area in square miles.	Number of shops opened. Arrack. 1889-90.	Arrack. 1890-91.	Toddy. 1889-90.	Toddy. 1890-91.	Arrack and toddy combined. 1889-90.	Arrack and toddy combined. 1890-91.	Total. 1889-90.	Total. 1890-91.	Population per Arrack shop.	Population per Toddy shop.
1	2	3	4	5	6	7	8	9	10	11	12	13
Ganjam	1,594,755	* 4,728	737	547	531	508	..	..	1,268	1,055	2,915	3,139
Vizagapatam	1,941,251	* 4,619	287	254	858	887	..	..	1,145	1,141	7,643	2,189
Godávari	1,953,013	* 5,699	1,590	1,381	1,389	1,202	..	..	2,979	2,583	1,414	1,625
Kistna	1,853,106	* 8,072	1,911	1,479	2,290	1,957	..	..	4,201	3,436	1,253	947
Nellore	1,461,881	* 7,433	424	401	893	917	..	..	1,317	1,318	3,646	1,594
Cuddapah	1,268,701	* 8,726	678	667	† 697	742	..	..	† 1,375	1,409	1,902	1,710
Anantapur	707,555	* 5,281	433	343	895	703	..	..	1,328	1,046	2,063	1,006
Bellary	900,667	* 5,985	368	296	768	620	..	..	1,136	916	3,043	1,453
Kurnool	817,528	* 7,514	467	540	740	942	261	..	1,468	1,482	1,514	868
Madras	674,045	* 374	134	118	589	493	..	..	723	611	5,712	1,407
Chingleput	913,234	* 2,486	313	255	597	496	..	..	910	751	3,581	1,841
North Arcot	2,178,226	7,256	774	724	1,384	1,347	..	..	2,158	2,071	3,008	1,617
South Arcot	2,159,786	* 5,211	1,157	1,111	481	428	..	..	1,638	1,539	1,944	5,046
Tanjore	2,226,360	* 3,708	339	287	2,080	2,065	..	..	2,419	2,352	7,757	1,078
Trichinopoly	1,377,333	* 3,631	286	269	273	270	..	..	559	539	5,120	5,101
Madura	2,610,558	* 6,528	670	619	1,102	1,216	..	..	1,772	1,835	4,217	2,147
Tinnevelly	1,917,692	* 5,387	583	540	1,073	818	..	..	1,656	1,358	3,551	2,344
Coimbatore	1,999,432	* 7,860	586	560	1,044	938	..	..	1,630	1,498	3,570	2,131
Nílgiris	99,801	957	46	38	..	..	..	..	46	38	2,626	..
Salem	1,962,566	* 7,471	651	596	1,026	960	..	..	1,677	1,556	3,295	2,044
South Canara	1,051,826	3,902	892	866	‡ 1,099	‡ 772	..	..	1,991	1,638	1,215	1,362
Malabar	2,634,411	5,765	1,338	863	1,975	1,134	..	..	3,313	1,997	3,053	2,323
Total ..	34,303,727	118,593	14,664	12,754	† 21,784	19,415	261	..	† 36,709	32,169	2,689	1,767

* Revised figures now furnished by Collectors. † Revised figure. ‡ Excludes licenses for booths.

Statement giving particulars of population, area, shops and incidence of revenue in the several districts of the Madras Presidency during 1890-91—*cont.*

District.	Number of square miles supplied by each Arrack shop.	Number of square miles supplied by each Toddy shop.	Revenue. Arrack.	Revenue. Toddy.	Revenue. Arrack and toddy.	Revenue. Total.	Incidence of taxation per head of population for Arrack revenue.	Toddy revenue.	Arrack and Toddy combined revenue.	Total.
	14	15	16	17	18	19	20	21	22	23
			RS.	RS.	RS.	RS.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Ganjam	8·6	9·3	* 1,15,483	19,382	..	1,34,865	0 1 2	0 0 2	..	0 1 4
Vizagapatam	18·2	4·2	* 1,25,317	39,037	..	1,64,354	0 1 0	0 0 4	..	0 1 4
Godávari	4·1	4·7	* 3,96,875	2,60,218	..	6,57,093	0 3 3	0 2 2	..	0 5 5
Kistna	5·4	4·1	4,98,064	2,45,437	71,668	8,15,169	0 4 4	0 2 1	0 0 7	0 7 0
Nellore	18·5	8·1	1,71,219	54,302	..	2,25,521	0 1 10	0 0 7	..	0 2 5
Cuddapah	13·08	11·7	2,55,261	1,29,689	..	3,84,950	0 3 3	0 1 8	..	0 4 11
Anantapur	15·4	7·5	1,80,750	2,69,748	..	4,58,498	0 4 1	0 6 1	..	0 10 2
Bellary	20·21	9·6	3,46,065	3,24,894	..	6,70,959	0 6 2	0 5 9	..	0 11 11
Kurnool	13·91	7·9	1,58,472	2,66,867	..	4,25,339	0 3 1	0 5 3	..	0 8 4
Madras	3·16	0·7	4,64,130	4,75,783	..	9,39,913	0 11 0	0 11 3	..	1 6 3
Chingleput	9·7	5·01	1,48,421	1,74,866	..	3,23,287	0 2 7	0 3 1	..	0 5 8
North Arcot	10·02	5·3	5,67,597	3,55,884	..	9,23,481	0 4 2	0 2 7	..	0 6 9
South Arcot	46·9	12·1	4,88,238	2,05,203	..	6,93,441	0 3 7	0 1 6	..	0 5 1
Tanjore	12·9	1·7	1,81,920	7,40,354	..	9,22,274	0 1 4	0 5 4	..	0 6 8
Trichinopoly	13·5	13·4	1,78,760	1,56,011	..	3,34,771	0 2 1	0 1 10	..	0 3 11
Madura	10·5	5·4	2,41,277	1,86,256	..	4,27,533	0 1 6	0 1 2	..	0 2 8
Tinnevelly	9·9	6·6	1,34,092	1,50,189	..	2,84,281	0 1 1	0 1 3	..	0 2 4
Coimbatore	14·0	8·4	2,64,882	3,27,170	..	5,92,052	0 2 1	0 2 7	..	0 4 8
Nílgiris	27·8	..	1,74,903	..	..	1,74,903	1 12 0	..	..	1 12 0
Salem	12·5	7·8	2,76,115	3,81,286	..	6,57,401	0 2 3	0 3 1	..	0 5 4
South Canara	4·5	5·05	1,21,707	1,65,297	..	2,87,004	0 1 10	0 2 6	..	0 4 4
Malabar	6·7	5·1	1,35,856	2,48,497	..	3,84,353	0 0 10	0 1 6	..	0 2 4
Total ..	9·3	6·1	56,25,404	51,76,370	71,668	1,08,73,442	0 2 7	0 2 5	..	0 5 0

* Exclusive of the revenue derived in the Agency tracts.

108. It will be observed that there has been a further and very marked decrease in the number of arrack and toddy shops throughout the Presidency, which is due to the attention paid to this important question during the year under report by the local officers in accordance with the instructions issued by the Board. Taking the Presidency as a whole, the number of liquor shops opened during the year fell from 36,709 to 32,169—a decrease of over 12 per cent., while the figures of 1889–90 represented in their turn a decrease of over 15 per cent. as compared with those of the year preceding.

Variations in shops.

The variations in each district are briefly noticed below :—

Ganjam.—The decrease in the number of arrack and toddy shops is attributed to want of demand and to difficulty experienced by some renters in finding suitable shopkeepers.

Vizagapatam.—The increase in the number of toddy shops was due to the further sub-division of rent areas, which led to greater attention being paid by renters to tracts which were formerly neglected. The variation in the number of arrack shops is not sufficient to call for remark.

Godávari.—The reduction in the number of arrack shops is reported by the Collector to be due to the difficulty felt in getting supplies of arrack. As regards toddy shops, there was a slight increase in the upland taluks owing to the fact that many *kalalies* (toddy-drawers) left the delta taluks on the introduction of the tree-tax system and settled in the upland taluks. There was on the other hand a large decrease in the delta taluks, which is due to the introduction of the tree-tax system and the consequent falling off in the number of trees tapped for toddy. Taking the district as a whole, the total number of toddy shops fell from 1,389 to 1,202.

Kistna.—As compared with the previous year, considerable reductions were made in the number of arrack shops in the excise tracts of the district, but nothing was done in this direction in the tree-tax areas lest it should impede the progress of the new system. The decrease in the number of toddy shops was due to a general reduction made throughout the district.

Nellore.—The decrease under arrack shops is small and requires no comment. The increase under toddy shops was due to the introduction of the system of separate sale of shops into the Gúdúr taluk.

Cuddapah.—The increase under toddy shops is observed chiefly in the Ráyachóti taluk, and the Collector explains it as due to a large number of applications for shops having been received during the year.

Anantapur.—The decrease both under arrack and toddy shops was due to a general reduction effected throughout the district.

Bellary.—The reduction in the number of arrack and toddy shops in the district is reported by the Collector to be due to the care taken in weeding out shops in localities in which the number was in excess of requirements.

Kurnool.—The increase under arrack and toddy shops is only apparent, as the figures given for 1889–90 excluded the shops in the Cumbum and Márkápur taluks where the combined arrack and toddy renting system then prevailed and arrack and toddy were allowed to be sold in the same shop.

Madras.—The decrease under arrack shops was due to a general reduction effected during the year, and that under toddy shops to the doubling of shop license fees and the raising of the classification of shops.

Chingleput and North Arcot.—The decrease under arrack shops is attributed to the abolition of shops in places in which the number was found to be in excess of local requirements. A considerable reduction has similarly been made under toddy shops, without, it is said, causing hardship to consumers or giving an impetus to illicit sales.

South Arcot.—The decrease under arrack shops was due to a general reduction, and that under toddy shops to several shops having had to be closed in the Tindivanam taluk for want of bids at the time of sale.

Tanjore and Trichinopoly.—The decrease under arrack and toddy is due to general reductions effected in the districts.

Madura.—There was an increase in the number of toddy shops opened in this district which has not been explained by the Collector, but is apparently due to greater attention having been paid by the renters to localities hitherto neglected. The decrease in the number of arrack shops was due to the restrictive orders of the Board and Government having been carried into effect.

Tinnevelly.—The Collector reports that the decrease under arrack shops was due mainly to the abandonment by the renters of shops in unprofitable localities, and that under toddy shops to a general reduction effected during the year under review.

Coimbatore.—The decrease both under arrack and toddy shops was due to the closing of shops in which there were no sales.

Nilgiris.—The decrease in the number of arrack shops was small and calls for no remark. There are no toddy shops in this district.

Salem.—The reduction in the number of arrack and toddy shops is attributed to the strict attention being paid to the closure of shops where these were found to be in excess of requirements.

South Canara.—The decrease in the number of liquor shops is chiefly attributed to the enforcement of the rule that no shop or booth should be situated within one mile of another.

Malabar.—A general reduction in the number of liquor shops was effected during the year under report.

109. There was on an average one arrack shop for every 9·3 square miles and every 2,689 persons against one for 8·08 square miles and 2,339 persons in 1889–90 on the census and area figures now given. As regards toddy shops there was also a decided improvement, there being on an average one shop for every 6·1 square miles and 1,767 persons as compared with one for each 5·4 square miles and 1,575 in the preceding year. The only districts in which toddy shops are now situated at all close to one another are Madras and Tanjore, but this is partly accounted for by the fact that these are the two great toddy-drinking districts of the Presidency.

Comparison of results.

110. As observed in paragraph 104 of the last Administration Report, the question of the reduction of liquor shops received the special attention of the Board during the year under review.

Further measures for reduction of shops.

A statement of the number of shops existing in the important towns of the Presidency was circulated to all Collectors who were requested to undertake the revision of the number wherever it was found to be in excess of what was needed for the satisfaction of the reasonable requirements of the people.

The Board suggested, as a tentative measure, that one liquor shop for every 1,000 inhabitants would be in most places an adequate provision, and Collectors were requested to conform to this standard, wherever possible, due consideration being paid to other circumstances, such as the character and habits of the population, the plan on which the town is laid out, increase of population since last census, &c.

The Government, to which a copy of the above Proceedings was submitted for information, while agreeing with the Board in regard to the advisability of reducing the liquor shops in towns, was of opinion that a better plan would be to prescribe a standard with reference to the density of population, and also directed that, as a general rule, arrack shops in towns which sold less than 500 gallons *per annum* should be abolished. Government also suggested that the extent to which the wishes of the rate-payers as represented by Municipal Councils and Local Boards were to be acted on in regard to the location of shops should be dealt with by the Board in compliance with instructions received to that effect from the Government of India. From the reports received from Collectors it was observed that due attention had been paid to the instructions issued by the Board and Government, the total number of shops and taverns in municipal towns having been reduced by 29 per cent., while the number of arrack shops had been reduced by more than 34 per cent.

Government has recently ordered that similar inquiries should be instituted in regard to reductions in the number of liquor shops in the rural parts, and this question is at present under consideration.

111. In regard to the question of consulting local bodies as to the location of shops, the Board reported as follows in its Proceedings, dated 18th November 1890, No. 524, and its views were accepted by Government:—

Location of shops.

"In the Board's opinion, Municipal Councils cannot safely be entrusted with any large powers in the matter, first, because, with the present limited franchise, they are not really representative bodies, and, secondly, because no responsibility is attached to them in regard to excise matters. If power without responsibility were entrusted to the local bodies (whether Municipalities or District Boards), consisting, as they do, mainly of gentlemen who are themselves abstainers, there can be little doubt that the lower classes who are not represented, but who habitually use stimulants, would be driven to the consumption of illicit liquor, and that the whole system of excise administration would be thrown into confusion. There is also the likelihood that in Councils in which the spirit of faction runs high, the location of shops would be made a party question.

"At the same time the Commissioner is of opinion that a certain amount of deference should be paid to expressions of local opinion in questions connected with the liquor traffic. Whenever any alteration is intended in the number or sites of shops in a municipality, a return of all the shops proposed to be licensed during the ensuing official year and their sites might be forwarded to the Municipal Council for information, with the remark that any representations from them on the subject would be considered before final orders were passed. Further than that, it would not, in the opinion of the Board, be expedient to go".

It has also been directed that representations from District, and Taluk Boards or village unions as to the location of shops in rural tracts should receive attention and that in all cases sites of shops should, as far as possible, be kept at a distance from market places, bathing ghâts, schools, hospitals, places of worships, factories and places of public resort.

112. *Incidence of revenue.*—As regards country spirits, the incidence of taxation was, as usual, highest in the Nîlgiris, viz., Rs. 1-12-0. Next come the Madras Town Circle and the Bellary, Kistna, North Arcot and Anantapur districts with an incidence of 11 annas, 6 annas 2 pies, 4 annas 4 pies, 4 annas 2 pies and 4 annas 1 pie respectively. The incidence was lowest in the opium-eating districts of Ganjam and Vizagapatam and the toddy-drinking districts of Tanjore, Madura, Tinnevelly and Malabar. In the last-mentioned district the low rate is also accounted for by the fact that a portion of the tree-tax levied in connection with the distillation of spirits is included in the toddy revenue.

As regards toddy, the Madras Town Circle heads the list, as usual, with 11 annas 3 pies per head. Next come Anantapur, Bellary, Tanjore and Kurnool with an incidence of 6 annas 1 pie, 5 annas 9 pies, 5 annas 4 pies and 5 annas 3 pies, respectively.

Taking arrack and toddy together, the districts which give the largest amount of revenue in proportion to population are, as usual, Nîlgiris, Madras, Bellary and Anantapur, and those which show the lowest returns, Ganjam, Vizagapatam, Tinnevelly, Malabar, Nellore and Madura.

The average incidence of arrack and toddy revenue per head of population in the whole Presidency amounts to 5 annas in the year under report against 5 annas 6 pies in 1889–90. The decrease is only apparent and is due to the fact that the figures of the last year were based on the population according to the census of 1881, while those of the year under report are based on the census recently taken. There was, it will be observed, really an increase of more than 6 lakhs in revenue as compared with the preceding year.

CHAPTER VII.—FOREIGN LIQUOR.

113. The following statement compares the number of tavern and fixed fee licenses (*vide* paragraph 26 *supra*) issued during the year under review with those of the previous year and the amounts that accrued under each head. The total demand amounted to Rs. 2,99,688 against 2,90,849 in the previous year. The increase of Rs. 8,839 is chiefly due to the better prices obtained for the taverns in the North Arcot district and Nîlgiris, and to the increase in the number of retail licenses throughout the Presidency which will be explained below:—

Financial results.

District.		Wholesale licenses.		RETAIL. Hotels and boarding-houses.		Taverns, *i.e.*, for the retail sale of spirits to be consumed on the premises, including Colombo arrack in Madras.		For the sale of spirits not to be drunk on the premises.		Refreshment rooms maintained by, or under the supervision and control of, Railway Companies, &c.		Other refreshment rooms.		Occasional licenses.		Special licenses.		Total.		Increase or decrease in fees.
		No.	Fees.	No.	Fees.	No.	Fees.	No.	Fees.	No.	Fees.	No.	Fees.	No.	Fees.	No.	Fees.	No.	Fees.	
1		2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
			RS.		RS.		RS.		RS.		RS.		RS.		RS.		RS.		RS.	RS.
Ganjam	1889-90	..	..	..	..	3	151	8	400	..	..	..	..	..	..	..	..	11	551	
	1890-91	..	..	..	..	1	30	11	550	..	..	..	..	..	..	..	..	12	580	+ 29
Vizagapatam	1889-90	1	25	..	..	6	100	9	450	..	..	..	..	..	..	..	..	16	575	
	1890-91	2	50	..	..	..	..	10	500	..	..	..	..	..	..	..	..	12	550	− 25
Godávari	1889-90	..	..	..	..	32	2,268	21	1,050	..	..	..	..	..	..	..	..	53	3,318	
	1890-91	..	..	..	..	16	2,293	26	1,300	..	..	..	..	..	..	..	..	42	3,593	+ 275
Kistna	1889-90	4	100	..	..	30	3,420	21	1,050	..	..	..	..	..	..	..	..	55	4,570	
	1890-91	4	100	..	..	24	3,344	19	950	2	50	..	..	..	..	..	..	49	4,444	− 126
Nellore	1889-90	..	..	..	..	14	1,503	5	250	1	25	..	..	..	..	..	..	20	1,778	
	1890-91	..	..	..	..	8	1,854	5	250	1	26	..	..	..	..	..	..	14	2,130	+ 352
Cuddapah	1889-90	..	..	..	..	16	3,209	10	500	1	25	..	..	1	3	..	..	28	3,737	
	1890-91	..	..	..	..	11	3,940	12	600	1	25	..	..	..	..	..	..	24	4,565	+ 828
Anantapur	1889-90	..	..	..	..	3	1,360	5	250	2	50	..	..	..	..	..	..	10	1,660	
	1890-91	1	25	..	..	2	1,160	6	300	2	50	..	..	..	..	..	..	11	1,535	− 125
Bellary	1889-90	..	..	..	..	8	1,473	11	550	2	50	..	..	..	..	..	..	21	2,073	
	1890-91	..	..	1	25	4	1,595	10	500	2	50	..	..	..	..	1	5	18	2,175	+ 102
Kurnool	1889-90	..	..	..	..	2	242	6	300	1	25	..	..	..	..	..	..	9	567	
	1890-91	..	..	..	..	2	860	4	200	2	50	..	..	..	..	..	..	8	1,110	+ 543
Madras	1889-90	38	950	4	550	105	2,16,358	38	3,600	..	..	6	750	43	469	3	40	237	2,22,717	
	1890-91	37	925	6	825	56	1,76,470	59	5,600	..	..	9	1,050	22	202	5	95	194	1,85,167	− 37,550
Chingleput	1889-90	..	..	..	..	9	2,360	2	100	1	25	..	..	2	60	..	..	14	2,545	
	1890-91	..	..	..	..	9	3,430	1	50	1	25	..	..	2	40	..	..	13	3,545	+ 1,000
North Arcot	1889-90	1	25	..	..	35	7,784	18	900	2	50	..	..	..	..	..	..	56	8,759	
	1890-91	..	..	..	..	20	11,148	19	950	2	50	..	..	..	..	..	..	41	12,148	+ 3,389
South Arcot	1889-90	1	25	..	..	17	821	4	200	2	50	..	..	..	..	..	..	24	1,096	
	1890-91	1	25	..	..	14	1,277	6	300	2	50	..	..	1	30	..	..	24	1,682	+ 586
Tanjore	1889-90	1	25	..	..	22	1,499	12	600	4	100	..	..	..	..	..	..	39	2,224	
	1890-91	2	50	..	..	4	1,612	16	800	3	125	..	..	1	40	..	..	26	2,627	+ 403
Trichinopoly	1889-90	..	..	..	..	13	645	10	500	1	25	..	..	2	10	..	..	26	1,180	
	1890-91	1	25	..	..	..	..	12	600	1	25	..	..	..	..	..	..	14	650	− 530
Madura	1889-90	1	25	..	..	16	634	15	750	2	50	..	..	..	..	..	..	34	1,459	
	1890-91	2	50	..	..	5	1,108	22	1,100	2	50	..	..	..	..	..	..	31	2,308	+ 849
Tinnevelly	1889-90	2	50	2	50	16	1,894	12	600	1	25	..	..	..	..	2	285	35	2,904	
	1890-91	2	50	1	25	7	3,142	13	650	..	..	..	..	..	..	..	..	23	3,867	+ 963
Coimbatore	1889-90	..	..	..	..	17	3,621	13	650	2	50	1	25	..	..	..	..	33	4,346	
	1890-91	..	..	..	..	3	2,470	14	700	2	50	1	25	1	7	..	..	21	3,252	− 1,094
Nîlgiris	1889-90	4	100	4	300	34	13,142	27	1,350	..	..	2	75	7	35	..	..	78	15,002	
	1890-91	9	225	5	350	28	51,150	49	2,450	..	..	2	75	3	24	..	..	96	54,274	+ 39,272
Salem	1889-90	..	..	1	25	10	3,135	16	800	2	50	..	..	..	..	..	..	29	4,010	
	1890-91	..	..	1	25	5	2,260	18	900	2	50	..	..	..	..	..	..	26	3,235	− 775
South Canara	1889-90	2	50	..	..	4	73	6	300	..	..	..	..	..	..	..	..	12	423	
	1890-91	1	25	..	..	3	65	8	400	..	..	..	..	..	..	..	..	12	490	+ 67
Malabar	1889-90	5	125	3	125	65	3,255	36	1,800	1	25	..	..	6	25	..	..	116	5,355	
	1890-91	6	150	3	125	27	3,461	37	1,850	1	25	3	125	5	25	..	..	82	5,761	+ 406
Total	1889-90	60	1,500	14	1,050	477	2,68,947	305	16,950	25	625	9	850	61	602	5	325	956	2,90,849	
	1890-91	68	1,700	17	1,375	249	2,72,669	377	21,500	26	701	15	1,275	35	368	6	100	793	2,99,688	+ 8,839

Taverns.

114. The total number of taverns in the whole Presidency was 249 against 477 * in the previous year, with a revenue demand of Rs. 2,72,669 against Rs. 2,68,947 * in 1889-90, respectively.

In 1889-90, Collectors were requested to inquire and report what classes of the population actually resorted to taverns to procure their supplies, and whether customers drank there or merely purchased small supplies for consumption at home, the object of the reference being the suppression of taverns in localities in which they did not really serve the purpose for which they were intended, viz., supply of liquor for consumption on the premises and the substitution therefor of ordinary retail licenses. The result of this inquiry was that the taverns were wholly abolished in Vizagapatam and Trichinopoly districts and their number materially reduced elsewhere.

Another important change made during the year under report was that in the town of Madras the separate Colombo arrack shops were abolished, the right of selling this liquor being conceded to holders of tavern licenses—G.O., dated 19th December 1889, No. 1004, Revenue.

These facts account for the large decrease in the number of tavern licenses issued in the year under review. In spite of this large reduction there has been an increase in revenue of Rs. 3,722, which was mainly due to the keen competition between the Murree Brewery Company and outside bidders for the possession of the taverns of the Nîlgiris. The increase in other districts was due to brisk competition. The decrease in Madras was due to the abolition of the Colombo arrack shops alluded to above and to want of accurate information in regard to the selling capacities of the taverns in respect of Colombo arrack.

Retail licenses.

115. Three hundred and seventy-seven retail licenses were issued in the year under report against 305 in 1889-90, and the fees realised were Rs. 21,500 and Rs. 16,950, respectively. The increase was due, as already observed, to the issue of this class of license in places where taverns were abolished or reduced.

Occasional licenses.

116. The large decrease in the number of "occasional licenses" taken out during the past official year was due to the smaller number of public entertainments in Madras and to the discontinuance of the Switch-back Railway.

117. The variations under other heads are small and do not call for any remark.

Imports of foreign liquors.

118. The quantities of "foreign liquors" imported and the customs duty levied thereon, during the last three years, are compared in the following statement:—

Kind.	1888-89.		1889-90.		1890-91.		Increase or decrease.	
	Quantity imported.	Duty collected.	Quantity imported.	Duty collected.	Quantity imported.	Duty collected.	Quantity imported.	Duty collected.
	GALS.	RS.	GALS.	RS.	GALS.	RS.	GALS.	RS.
Spirits	222,929	9,27,361	207,422	9,18,710	203,399	9,74,223	— 4,023	+ 55,504
Wines and liquors ..	61,922	71,455	55,691	67,196	60,664	72,891	+ 4,973	+ 5,695
Ale, beer and porter .	450,042	29,158	528,544	32,921	540,462	32,884	+ 11,918	— 37
Other sorts	649	26	658	41	480	30	— 178	— 11
Total ..	735,542	10,28,000	792,315	10,18,877	805,005	10,80,028	+ 12,690	+ 61,151

It will be observed that, although there has been a decrease in the total imports under spirits as compared with 1889-90, there has been an increase in the aggregate amount of duty. This is due to the fact that the tariff rate of duty was raised from Rs. 5 to Rs. 6 per gallon of proof strength on the 21st March 1890. The fall in the imports of spirits was made up by an increase in the imports under wines and liquors, and ale, beer and porter which are less heavily taxed. The total imports of

* *Note.*—The figures of 1889-90 include the Colombo-arrack shops referred to in paragraph 107 of the report for that year.

foreign liquor were 805,005 gallons in the year under review against 792,315 gallons in the preceding year, and the duty collected thereon was Rs. 10,80,028 against Rs. 10,18,877 in 1889-90.

119. The following statement shows the principal countries from which imports under these heads were declared:—

Countries.	Spirits.				Wines and Liqueurs.				Ale, Beer and Porter.	
	1889-90.		1890-91.		1889-90.		1890-91.		1889-90.	
	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.
1	2	3	4	5	6	7	8	9	10	11
	GALS.	RS.	GALS.	RS.	GALS.	RS.	GALS.	RS.	GALS.	RS.
United Kingdom	90,452	6,42,844	84,854	6,29,214	36,010	2,72,137	36,354	2,96,596	513,132	6,71,312
Ceylon	97,597	1,26,362	83,202	1,06,368	2,367	7,389	771	2,264	112	412
Germany	9,577	22,254	19,749	40,243	927	6,602	767	5,751	13,912	40,802
France	7,497	73,452	10,139	89,587	11,105	70,028	17,298	86,925	..	..
Austria	21	777	132	1,760	1,671	6,867	2,524	16,404	927	2,826
Belgium	1,064	3,375	3,599	8,275	84	874	288	2,573	381	945
Holland	1,074	2,555	1,584	5,071	113	960	..	..	..	..
Portugal	..	..	..	..	958	6,650	..	..	..	..
Italy	129	585	93	402	621	2,632	950	5,215	80	200
Spain	..	..	28	110	397	2,220	726	6,265	..	..
Malta	..	..	..	..	211	812	46	375	..	..
Total ..	207,411	8,72,234	203,380	8,81,030	54,464	3,77,171	59,724	4,22,368	528,544	7,16,497

Countries.	Ale, Beer and Porter—cont.		Other Sorts.				Total.			
	1890-91.		1889-90.		1890-91.		1889-90.		1890-91.	
	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.
	12	13	14	15	16	17	18	19	20	21
	GALS.	RS.	GALS.	RS.	GALS.	RS.	GALS.	RS.	GALS.	RS.
United Kingdom ..	524,845	6,14,979	658	2,536	480	1,812	640,252	15,88,829	646,533	15,42,601
Ceylon	91	281	..	..	..	..	100,076	1,34,163	84,064	1,08,913
Germany	14,794	42,644	..	..	..	..	24,416	69,658	35,310	88,638
France	282	777	..	..	..	..	18,602	1,43,480	27,719	1,77,289
Austria	..	..	..	..	..	..	2,619	10,470	2,656	18,164
Belgium	450	1,245	..	..	..	..	1,529	5,194	4,337	12,093
Holland	..	..	..	..	..	..	1,187	3,545	1,584	5,071
Portugal	..	..	..	..	..	..	958	6,650	..	..
Italy	..	..	..	..	..	..	830	3,417	1,043	5,617
Spain	..	..	..	..	..	..	397	2,220	754	6,375
Malta	..	..	..	..	..	..	211	812	46	375
Total ..	540,462	6,59,926	658	2,536	480	1,812	791,077	19,63,438	804,846	19,65,136

There was a fall in the imports of spirits from the United Kingdom and Ceylon, which was, however, almost made up by an increase in the imports from Germany and France. It will also be observed that there was an increase in the imports of ale, beer and porter from the United Kingdom and of wines and liqueurs from France and Austria.

Spirits excised from distilleries.

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

Where excised.	Potabe Spirits. Quantity.	Potabe Spirits. Duty.	Methylated Spirits. Quantity.	Methylated Spirits. Duty.
1	2	3	4	5
	GALS. (PROOF).	RS.	GALS. (PROOF).	RS.
Aska distillery	782	4,669	..	..
Nellore warehouse	140	838	..	..
Messrs. Abraham and Co.'s distillery at Bellary.	237	1,422	..	..
Ranipet distillery	865	5,188	150	15
Nellikuppam distillery	306	1,838	6,547	307
Tanjore do.	6	38	..	..
Madura do.	6	35	..	..
Thachanallur do.	137	824	..	..
Coimbatore do.	2,007	12,043	..	..
Podanur, No. I do.	200	1,200	..	..
Podanur ,, II do.	61	366	..	..
Aravanghât do.	1,125	6,750	..	..
Total.. 1890-91 ..	**5,872**	**35,231**	**6,697**	**322**
Total.. 1889-90 ..	* 15,903	† 79,638	2,656	201

* Includes 98 gallons proof issued for the manufacture of gin.
† Excludes Rs. 694, the duty on excess wastage at the Suramangalam distillery.

The decrease under potable spirits occurred chiefly in the Ganjam, Bellary, South Arcot, Madras, Coimbatore and Nilgiri districts and is accounted for as follows:—

(*a*) *In Ganjam* by the large importation of cheap European spirits.

(*b*) *In Bellary and South Arcot* by the increase in the tariff rate of duty.

(*c*) *In Coimbatore* by the reduction in the number of taverns.

(*d*) *In the Nilgiris* by the growing preference of the consumers for beer and the enhancement of the tariff rate of duty.

The absence of issues in Madras is attributed to the consumption of imported cheap German spirits.

Breweries.

121. During the year under review there were, as in the preceding year, two breweries at work—the Murree Brewery at Ootacamund and the Castle Brewery at Aravanghât—belonging to Messrs. Leishman and Co.

Issues from breweries.

122. The following statement shows the quantity of beer issued from these two breweries during the last three years and the duty collected, at the rate of one anna per gallon, on issues to the general public:—

Year.	Quantity of Beer. Issued to the Commissariat Department free of duty.	Quantity of Beer. Issued to the public.	Quantity of Beer. Total.	Duty collected.
	GALS.	GALS.	GALS.	RS.
1888-89	418,114	128,845	546,959	* 6,827
1889-90	269,768	170,073	439,841	* 10,381
1890-91	132,884	246,005	378,889	* 12,047

* Represent the duty on issues during the last quarter of the previous year and the first three quarters of the year in question.

It will be seen that the total quantity issued in the year under report amounted to 378,889 gallons against 439,841 gallons issued in the previous year. The demand on account of duty amounted to Rs. 12,047 against Rs. 10,381 in the previous year. The whole of the demand was collected within the year. The quantity issued

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to the public rose from 170,073 gallons in 1889–90 to 246,005 gallons in the year under review. The increase, which amounts to nearly 45 per cent., is chiefly due to the fact that beer is now preferred by the hill tribes and other low-caste consumers to arrack on account of its comparative cheapness.

The expiry of the Murree Brewery Company's contract for the supply of malt liquor to the European troops in the several contract stations in the Presidency on the 31st December 1890 accounts for the decrease in the issues for the Commissariat Department free of duty.

CHAPTER VIII.—OPIUM AND INTOXICATING DRUGS.

Import.

123. During the year under review, the quantity of opium imported into the Madras Presidency amounted to 536½ chests of 140¼ lb. each against 481 chests during the previous year, and the duty thereon adjusted by the Accountant-General was Rs. 3,75,550 against Rs. 3,36,700. The following statement compares the imports into each district during 1889–90 and 1890–91:—

	Number of chests imported. 1889-90.	Number of chests imported. 1890-91.
Vizagapatam	121	121
Godávari	251½	297
Kistna	39	38
Cuddápah	1½	...
Anantapur	...	1
Bellary	2	3½
Kurnool	2	...
Madras	63	75
South Canara	1	1
Total ...	481	536½

A sum of Rs. 33,100 has also been adjusted on advices from the Accountant-General, Bombay, on account of the duty on opium supplied to the Native States of Cochin and Travancore.

Revenue.

124. The total opium revenue of the Presidency during the year under report amounted, as shown below, to Rs. 7,55,839 against Rs. 6,44,993 for the previous year:—

	1889-90.	1890-91.
	RS.	RS.
Pass-duty on opium imported into Madras Presidency	3,36,700	3,75,550
Pass-duty on opium supplied to Travancore and Cochin	45,825	33,100
Rentals for the monopoly of vend (including miscellaneous)	2,62,468	3,47,977
Total ...	6,44,993	7,56,627

In spite of a fall in the duty collected on opium supplied to the Native States of Cochin and Travancore, there has been a net increase of Rs. 1,11,634, of which Rs. 38,850 was under pass-duty and Rs. 85,509 under rentals, &c. The increase under pass-duty was due to larger imports into Godávari and Madras, and that under rentals partly to the fall in the price of opium at Malwa, which was abnormally high in the previous year owing to short crops, but chiefly to keener competition at the sales.

Opium rentals.

125. The subjoined statement compares the vend rents obtained in the several districts :—

District.	Opium rentals. 1889-90.	1890-91.	Increase or decrease.
	RS.	RS.	RS.
Ganjam	19,600	21,183	+ 2,275
Vizagapatam	* † 42,506	* † 72,183	+29,677
Godávari	‡ 66,893	‡ 85,585	+18,692
Kistna	19,367	22,893	+ 3,526
Nellore	4,998	4,587	— 411
Cuddapah	8,995	9,340	+ 345
Anantapur	1,883	2,340	+ 457
Bellary	6,127	6,945	+ 818
Kurnool	7,857	8,592	+ 735
Madras	18,500	26,200	+ 7,700
Chingleput	10,588	9,205	— 1,383
North Arcot	7,766	16,430	+ 8,664
South Arcot	1,739	2,449	+ 710
Tanjore	3,564	5,364	+ 1,800
Trichinopoly	5,313	6,492	+ 1,179
Madura	4,806	5,890	+ 1,084
Tinnevelly	3,000	3,980	+ 980
Coimbatore	4,304	7,182	+ 2,878
Nílgiris	5,280	6,120	+ 840
Salem	6,660	7,376	+ 716
South Canara	1,185	1,325	+ 140
Malabar	11,416	15,181	+ 3,765
Total ..	2,62,347	3,47,534	+85,187

* Includes Rs. 8,822 and Rs. 12,196, the rentals obtained for the shops in the Agency tracts during 1889-90 and 1890-91, respectively.
† Includes Rs. 1,159 and Rs. 4,147, the amount realized by the sale of Government opium to licensed shops during 1889-90 and 1890-91, respectively.
‡ Includes Rs. 1,303 and Rs. 3,525, the rents of the Agency tracts during 1889-90 and 1890-91, respectively.

Variations in rentals.

The decrease in the rentals obtained for the Nellore district was due to losses sustained by the outgoing contractors, and that in Chingleput is ascribed by the Collector to less competition than in the previous year. In the remaining districts there was an increase which was, as already observed, due to the good outturn of the opium crop and the consequent low price of opium at Indore, and also to brisk competition.

Agency tracts — Ganjam and Godávari.

126. Opium licenses for shops in the Agency tracts of Ganjam were granted free as usual. Up to the end of 1889-90, free licenses were issued in the Agency tracts of the Godávari district, except in some important villages of the Yernagúdem and Bhadráchalam taluks, where the right of vending opium was sold by auction. As the benefit of these free licenses was not enjoyed by the inhabitants in general, the system was discontinued in 1890-91 under G.O., No. 848, dated 18th October 1889. The shops in the Agency tracts were sold separately by auction subject to the following conditions : (1) that not less than $3\frac{1}{2}$ tolas should be sold for a rupee ; (2) that the opium sold should be of good quality ; and (3) that the maximum quantity sold to a single individual should be 6 tolas. Free licenses were also issued by the Collector in one or two villages where no purchasers were found.

Vizagapatam.

127. As observed in paragraph 29 *supra*, the monopoly of the supply of opium to the hill tracts of Vizagapatam, which was under amani management in the previous year, was let out on tender for Rs. 16,100 to one Asuram Sadasook, who supplied opium to the vendors in the Agency tracts throughout the year at the rate of $3\frac{1}{4}$ tolas per rupee in Gudem, Paderu and Malkangiri and at 3 tolas in the rest of the Agency tract. In accordance with G.O., No. 493, dated 20th July 1888, shops in the Agency tracts were sold by auction in places where the consumption was more than 3,000 tolas per annum ; and in places where it was between 1,000 and 3,000 tolas per annum, licenses were given on payment of fixed license fees. Free licenses were also issued to shops in which the consumption fell below 1,000 tolas per annum.

The subjoined statement shows the number of shops opened in the Vizagapatam Agency and the fees realized thereon during 1890-91 :—

Tracts.	Licenses issued to shops sold in auction. Number of shops.	Fees collected thereon.	Licenses issued on fixed fees. Number of shops.	Fees collected thereon.	Total. Number of shops.	Fees collected thereon.
		RS.		RS.		RS.
Potanghi	10	2,390	9	165	19	2,555
Koraput	1	540	1	15	2	555
Jeypore	3	2,495	4	90	7	2,585
Nowrangapur	2	610	2	45	4	655
Malkangiri	8	1,650	7	180	15	1,830
Gunupur	1	360	4	75	5	435
Ráyagada	1	370	* 3	45	4	415
Bissemcuttack	1	75	..	..	1	75
Párvatipur	..	..	1	30	1	30
Golgonda	5	965	† 3	60	8	1,025
Paderu	10	1,820	‡ 10	120	20	1,940
Viravilli	..	..	1	15	1	15
Srungavarapukota	2	81	..	..	2	81
Total ..	44	11,356	45	840	89	12,196

* Includes 1 fre[illegible] † Includes 2 free licenses issued. ‡ Includes 5 free licenses issued.

The rentals obtained for these shops amounted to Rs. 12,196 against Rs. 8,822 in the previous year, showing an increase of Rs. 3,374, which was due to increased competition. The total quantity of opium consumed in the Agency was 7,282 lb. against 8,309 lb. in the preceding year. The decrease is due to prices having been raised in the Agency tracts under G.O., No. 49, dated 18th January 1890, in consequence of which the people resorted to a considerable extent to shops in the ordinary tracts where prices were lower.

Amani management, Madras town.

128. The privilege of the retail vend of opium and the manufacture and vend of intoxicating drugs in the town farm of Madras was purchased by P. Ragavalu Mudaliar for the large sum of Rs. 26,200 against Rs. 18,500 in the preceding year. The first quarterly rent, which fell due on 15th June 1890, was not paid by the purchaser, as the renter suddenly absconded, leaving the shops without supply. The gumastah who was in charge of the defaulter's opium depôt continued to supply the shopkeepers with opium till the date of the resale of the farm, which was duly advertised and resold on 12th July 1890. Owing to combination among the bidders, the highest bid obtained on this occasion was only Rs. 14,000, which was not accepted. It was then proposed that the farm should be placed under amani management till it could be again resold. This was approved by Government in G.O., dated 20th August 1890, No. 679. The farm was again put up to auction on the 28th July 1890 and fetched a rental of Rs. 15,000 for the remaining period of the lease. The farm was under the direct management of Government for ten days only. During this period 1,289 tolas, or 33 lb. of opium, were sold to shopkeepers, the sale-proceeds of which were Rs. 985 exclusive of the cost of opium. The amount realized on account of the opium rent was Rs. 690. The total amount of rental realized for the farm for the whole year was Rs. 20,106 as detailed below :—

	RS.
Amount adjusted from deposit of the original purchaser	4,367
Rent realized under *amani* management	690
Amount of the rent obtained at the resale	15,000
Sale-proceeds of the destrained articles of the original purchaser of the farm	49
Total ...	20,106

Stock account of opium.

129. The following is an abstract of Appendix D which shows in detail the stock account of opium in the several districts :—

	LB.
Receipts—	
Opening balance with the several dealers	18,352
Received from Indore	73,108
Purchased by renters from Government stock in Vizagapatam ...	73
Purchased by incoming renters	81
Confiscated opium sold to renters	2
Received from other districts (including quantity in transit at the end of 1889-90)	14,229
Total ...	105,845
Issues—	
Quantity retailed	74,415
Sold to vendors of intoxicating drugs	3,044
Sent to other districts (including quantities in transit at the end of 1890-91)	15,698
Exported to foreign territory	74
Dryage...	1,32[illegible]
Total ...	[illegible]51
Closing bal.	[illegible]4

130. As stated in paragraph 122 of the Administr[illegible] Report for 1889–90, the above figures are based on the information furnished by renters and cannot therefore be entirely relied upon. A comparison of the quantities sent by the Opium Agent at Indore with the quantities shown as received by Collectors leaves a difference of 2,136 lb. to be accounted for. The difference is, however, chiefly due to the fact that the Collectors' figures include quantities in transit at the end of 1889–90 received in 1890–91 and exclude those in transit at the end of 1890–91.

Intoxicating drugs manufactured from opium.

131. The quantities of intoxicating drugs manufactured from opium and sold in the several districts are shown below. There was a balance of 20 lb. in hand in the Kistna district at the end of the year :—

Districts.	Intoxicating drugs retailed, 1889-90.	Intoxicating drugs retailed, 1890-91.
	LB.	LB.
Ganjam	189	172
Vizagapatam	259	317
Godávari	193	217
Kistna	530	158
Nellore	32	25
Cuddapah	113	71
Anantapur	432	357
Bellary	125	111
Kurnool	30	44
Madras	566	561
Chingleput	38	34
North Arcot	321	375
South Arcot	15	...
Tanjore	129	279
Trichinopoly	220	210
Madura	287	190
Tinnevelly	33	43
Coimbatore	37	39
Nílgiris	...	...
Salem	168	238
South Canara	25	24
Malabar	...	...
Total ...	3,742	3,465

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Shops.

132. The following statement compares the number of shops open for the sale of opium and intoxicating drugs during the year under review with those of the previous year :—

	Number of shops for the sale of opium and intoxicating drugs in 1889-90.	Number of shops for the sale of opium and intoxicating drugs in 1890-91.
Ganjam	86	74
Vizagapatam	116	119
Godávari	441	446
Kistna	80	77
Nellore	30	26
Cuddapah	19	22
Anantapur	6	8
Bellary	8	10
Kurnool	24	24
Madras	23	21
Chingleput	15	11
North Arcot	44	41
South Arcot	12	13
Tanjore	23	24
Trichinopoly	19	18
Madura	12	8
Tinnevelly	11	17
Coimbatore	24	24
Nílgiris	4	5
Salem	27	31
South Canara	2	4
Malabar	26	27
Total ...	1,052	1,050

Consumption of opium and intoxicating drugs.

133. Appendix E gives particulars of the consumption, &c., of opium and of intoxicating drugs prepared therefrom. The quantity of opium retailed for consumption, including that sold in the shape of drugs, was 77,459 lb. or ·087 of a tola per head of the population against ·075 of a tola in 1889–90 calculated on the population statistics of the recent Census. Of the quantity retailed, 67,697 lb. or about 87 per cent. was consumed in the four northern districts. The consumption per head of population was highest in Godávari (·833 of a tola), next come Vizagapatam with ·231, Nílgiris with ·173, Madras with ·147, Kistna with ·101, Ganjam with ·069, Kurnool with ·037, North Arcot with ·024 and Bellary with ·020 tolas each. The consumption in the other districts is small, ranging from ·017 in Cuddapah and Anantapur to ·002 in Tinnevelly. The partiality of the inhabitants of the northern circars for opium is well known. On the Nílgiris the high rate is accounted for by the climate; that in Madras is due to a large population of Muhammadans, Gujaratis and other opium-eating classes. The feverish climate in Kurnool probably accounts for the comparatively high rate in that district; that in North Arcot is due to a large number of laborers employed on the railway works. The consumption in other districts is small and calls for no remark.

Variation in consumption.

134. The following statement shows the increase or decrease in the consumption of opium in the several districts :—

District.	Quantity retailed. 1889-90.	Quantity retailed. 1890-91.	Increase.	Decrease.
	LB.	LB.	LB.	LB.
Ganjam	2,904	3,270	+ 366	..
Vizagapatam	14,302	16,157	+ 1,855	..
Godávari	35,419	43,581	+ 8,162	..
Kistna	4,906	4,689	..	— 217
Nellore	482	453	..	— 29
Cuddapah	680	568	..	— 112
Anantapur	183	306	+ 123	..
Bellary	595	461	..	— 134
Kurnool	751	803	+ 52	..
Madras	1,677	1,664	..	— 13
Chingleput	185	172	..	— 13
North Arcot	1,057	1,350	+ 293	..
South Arcot	183	258	+ 75	..
Tanjore	484	385	..	— 99
Trichinopoly	519	445	..	— 74
Madura	327	248	..	— 79
Tinnevelly	117	124	+ 7	..
Coimbatore	640	529	..	— 111
Nilgiris	512	434	..	— 78
Salem	521	538	+ 17	..
South Canara	145	125	..	— 20
Malabar	635	899	+ 264	..
Total ..	67,224	77,459	+ 11,214	— 979
			+ lb. 10,235	

Ten out of the 22 districts show an increase and twelve show a decrease in consumption as compared with the previous year, the net increase being 10,235 lb. The increase is largest in Godávari and Vizagapatam. The Collector of Vizagapatam reports that the increase in his district was due partly to the fact that the Agency people resorted to a considerable extent to shops in the ordinary tracts where prices were lower and partly to an increase of general prosperity. The increase in Godávari is attributed to the decrease in the selling price which was reduced from As. 5–4½ per tola in 1889–90 to As. 5 in 1890–91. The increase in Anantapur and North Arcot is ascribed to the large number of coolies employed on railway works in those districts; that in Ganjam is attributed to the favorable character of the season. The Collector of Malabar has not explained the increase in his district. The increase in the other districts is small and is due to ordinary fluctuations in sales. The decrease is largest in Kistna, and is attributed to increase in the price of opium and to a falling off in the number of consumers on account of the completion of the Bellary-Kistna railway works. The Collector of Cuddapah reports that the decrease there is generally attributed to the greater consumption of intoxicating drugs made from the hemp plant and to the inability of the poorer classes, who, for the most part, indulge in opium-eating, to buy it on account of the unfavorable character of the season. The decrease in Bellary is attributed (1) to the low price at which opium was sold in a shop of the Anantapur district opened at Guntakal which is easily accessible from Bellary town by rail, and (2) to a festival that occurred in the previous year, when a large quantity of opium was consumed by visitors; that in Coimbatore is stated to be due to the enhancement of the retail prices. The difference in the other districts is due to ordinary fluctuations.

Retail prices.

135. The retail selling price of opium was, as usual, lowest in the four northern districts, being 7 annas 2 pies, 6 annas, 5 annas and 7 annas 4 pies per tola in Ganjam, Vizagapatam, Godávari and Kistna, respectively. In all other districts (except Tinnevelly), the average price varied from about 8 to 12 annas. The price in Tinnevelly was 14 annas.

Poppy-heads.

District		District	
Cuddapah	6	Trichinopoly	3
Bellary	2	Salem	4
Madras	10		
North Arcot	14	Total ..	45
South Arcot	2		
Tanjore	4		

136. Forty-five licenses were issued for the sale of poppy-heads in the districts noted in the margin against 31 in 1889–90. The total quantity of poppy-heads dealt with was 276 lb. against 521 lb. in the preceding year.

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The decrease in sales is entirely in the Madras Town Circle and is due to the enhanced price at which the drug has been sold since its sale was regulated by licenses issued on payment of fixed fees.

Revision of opium rules.

137. The draft opium rules referred to in paragraph 128 of the report for 1889–90, which were returned for further revision, were resubmitted to Government with the amendments directed in G.O., dated 1st December 1890, Mis: No. 7879, Revenue, duly made. The amended rules have been passed by the Madras Government and have, with certain slight modifications, been approved by the Government of India.

Incidence of opium revenue.

138. The following statement shows the incidence of opium revenue per head of the population in the several districts, omitting fractions of a pie. The pass-duty has been taken as being equivalent to Rs. 5 per pound on the actual quantities returned as consumed in each district and will therefore differ from the gross pass-duty credited in the accounts. The average incidence for the Presidency was 4 pies per head:—

District.	Population according to the census of 1891.	Consumption of opium.	Pass duty thereon at Rs. 5 per pound.	Rents of vend areas.	Total revenue.	Incidence of taxation per head of population.
		LB.	RS.	RS.	RS.	RS. A. P.
Ganjam	1,893,813	3,270	16,350	21,875	38,225	0 0 4
Vizagapatam	2,795,054	16,157	80,785	72,183	1,52,968	0 0 10
Godávari	2,079,874	43,581	2,17,905	85,585	3,03,490	0 2 4
Kistna	1,853,106	4,689	23,445	22,893	46,338	0 0 5
Nellore	1,461,881	453	2,265	4,587	6,852	0 0 1
Cuddapah	1,268,701	568	2,840	9,340	12,180	0 0 2
Anantapur	707,555	306	1,530	2,340	3,870	0 0 1
Bellary	900,667	461	2,305	6,945	9,250	0 0 2
Kurnool	817,528	803	4,015	8,592	12,607	0 0 3
Madras	674,045	1,664	8,320	26,200	34,520	0 0 10
Chingleput	913,234	172	860	9,205	10,065	0 0 2
North Arcot	2,178,226	1,350	6,750	16,430	23,180	0 0 2
South Arcot	2,159,786	258	1,290	2,449	3,739	0 0 0·3
Tanjore	2,226,360	385	1,925	5,364	7,289	0 0 1
Trichinopoly	1,377,333	445	2,225	6,492	8,717	0 0 1
Madura	2,610,558	218	1,240	5,890	7,130	0 0 1
Tinnevelly	1,917,692	124	620	3,980	4,600	0 0 0·5
Coimbatore	1,999,432	529	2,645	7,182	9,827	0 0 1
Nilgiris	99,801	434	2,170	6,120	8,290	0 1 4
Salem	1,962,566	538	2,690	7,376	10,066	0 0 1
South Canara	1,051,826	125	625	1,325	1,950	0 0 0·4
Malabar	2,634,411	899	4,495	15,181	19,676	0 0 1
Total ..	35,683,449	77,459	3,87,295	3,47,534	7,34,829	0 0 4

Opium renters' accounts.

139. Statements showing the results of the examination of the opium renters' accounts have been received from only eleven districts. As already stated, Collectors, as a rule, consider the renters' accounts unreliable, but, as far as it goes, the examination of the accounts rendered by the renters gives no indication of their depending on smuggled opium for their profits.

Convictions under Opium Act.

140. Particulars of convictions obtained under the Opium Act and rules are given in Appendix F. Eighty-eight cases, involving 97 persons, were convicted against 98 cases, involving 101 persons, in the previous year, 16 persons being sentenced to imprisonment against 8 persons in 1889–90. The total amount of fines levied was Rs. 1,763–8–0, the value of articles confiscated Rs. 563–1–6, and the rewards paid to informers in the convicted cases Rs. 326–6–9. Appendix G shows the classification of offences under the Opium Act. There were three cases of smuggling, of which two were reported from North Arcot and one from Malabar. The rest were cases of no importance.

Cases detected by Abkári officers.

141. The following statement shows the particulars of cases detected by Abkári officers under the powers referred to in section 14 of the Opium Act and conferred upon them by G.O., No. 1160 R., dated 16th December 1887:—

Divisions.	Transport of opium without license.	Possession of more than 3 tolas of opium without license.	Selling opium without license.	Selling opium in an unauthorized place.	Selling intoxicating drugs without license.	Manufacturing intoxicating drugs without license.	Other offences.	Total.
Chatrapur	..	1	1	4	..	25	10	41
Chicacole	9	9	9	2	1	8	8	46
Masulipatam	2	8	3	3	1	..	5	22
Nellore	..	..	..	..	..	..	..	..
Chingleput	1	..	..	..	..	..	..	1
Arcot	..	..	5	1	..	1	6	13
Negapatam	..	..	..	1	1	1	..	3
Tinnevelly	..	1	2	..	..	..	1	4
Calicut	1	1	2	..	..	1	1	6
Madras Town Circle	..	..	..	..	..	..	..	..
Total	13	20	22	11	3	36	31	136

The large difference between this number and the total number of convictions referred to in paragraph 140 above is due to the fact that a large number of the cases reported from the Chatrapur and Chicacole sub-divisions were pending before Magistrates at the close of the year as the accused had absconded.

142. *Intoxicating drugs manufactured from the hemp plant.*—A statement showing the number of licenses issued in each district and the fees levied thereon as compared with the preceding year is subjoined :—

District.	Licenses for the sale of intoxicating drugs issued in 1889–90.		Licenses for the sale of intoxicating drugs * issued in 1890–91.	
	Number.	Fees collected.	Number.	Fees collected.
		RS.		RS.
Ganjam	19	285	13	390
Vizagapatam	5	75	6	† 210
Godávari	3	45	4	120
Kistna	8	120	12	360
Nellore	10	150	14	420
Cuddapah	7	105	6	180
Anantapur	5	75	3	90
Bellary	25	375	26	‡ 1,191
Kurnool	..	..	3	90
Madras	42	1,260	45	1,965
Chingleput	5	75	5	150
North Arcot	18	270	16	480
South Arcot	8	120	9	270
Tanjore	24	360	15	450
Trichinopoly	17	255	12	360
Madura	15	225	14	420
Tinnevelly	14	210	13	390
Coimbatore	8	120	§ 9	301
Nilgiris	..	..	..	..
Salem	11	165	11	330
South Canara	9	135	6	180
Malabar	31	465	31	930
Total	284	4,890	273	9,277

143. During the year under report there were numerous rival applications for licenses for the sale of intoxicating drugs prepared from the hemp plant, and the Collectors found it difficult to choose among them. To obviate this difficulty the Board, in its Proceedings, dated 16th January 1890, No. 26, recommended to Government the advisability of raising the license fees from Rs. 30 to Rs. 45 in Madras and from Rs. 15 to Rs. 30 in other districts, and this proposal was sanctioned by Government—*vide* G.O., dated 29th January 1890, No. 86. From further inquiries

* The license fee was Rs. 45 in Madras and Rs. 30 elsewhere in 1890–91.
The do. ,, 30 do. ,, 15 do. 1889–90.
† Includes Rs. 30 collected in excess but which was subsequently refunded.
‡ The shops which were licensed originally to two persons in the district were redistributed under the Board's orders. Hence the amount shown does not tally with the fees due on the number of shops licensed at the rate fixed for the district.
§ Excludes one shop, the license of which was cancelled.

made it was apparent that the demand for these drugs was a great deal larger than was suspected, that there was keen competition throughout the Presidency for the privilege of vend, and that the enhanced license fees were entirely inadequate. The Board, therefore, proposed to sell the privilege of vend by auction and to prescribe a minimum retail price for ganja. These proposals met with the approval of Government and have been brought into effect during the current year.

The total number of licenses issued for the sale of intoxicating drugs manufactured from the hemp plant was 273 against 284 in the preceding year, and the fees realized thereon Rs. 9,277 against Rs. 4,890 in 1889–90. The decrease under shops is very small and calls for no remark. The increase under fees is due to the enhancement of the license fees alluded to above.

CHAPTER IX.—MEASURES FOR THE PROTECTION OF THE ABKARI REVENUE.

144. *General Results.*—In the year under report 22,733 cases, affecting 24,031 persons, of which 21,651 * cases with 22,905 persons were reported during the year, came before the officers of the department and 95 cases, involving 162 persons, were sent to the Magistracy direct without the intervention of the department. This shows a large increase over the figures of the previous year, the causes of which will be discussed in detail below.

Classification of cases.

145. The following statement compiled from Appendix I shows the nature of these cases :—

Sub-Division.		Smuggling.	Illicit distillation and possession and sale of illicit spirits.	Illicit transport.	Illicit manufacture of toddy.	Unlicensed sales.	Possession of liquor without license.	Adulteration.	Dilution.	Use of false measures.	Other offences (breaches of license, &c).	Total.
Chatrapur	1889–90	13	176	31	64	62	..	..	15	7	68	436
	1890–91	11	189	19	90	52	..	..	29	16	150	556
Chicacole	1889–90	158	366	224	185	112	..	..	31	16	119	1,211
	1890–91	142	221	181	253	100	..	..	47	24	115	1,083
Masulipatam.	1889–90	63	204	415	593	121	..	1	592	1	169	2,159
	1890–91	60	256	391	482	185	44	..	589	4	193	2,204
Nellore	1889–90	16	58	106	100	98	..	..	95	1	94	568
	1890–91	2	86	59	146	69	14	..	29	21	62	488
Chingleput.	1889–90	..	..	29	75	32	..	..	11	2	35	184
	1890–91	..	..	31	108	70	..	..	8	3	32	252
Madras Town Circle.	1889–90	..	..	2	31	24	..	..	27	8	64	156
	1890–91	1	..	8	43	12	4	..	12	9	18	107
Arcot	1889–90	108	22	461	612	335	..	3	130	19	821	2,511
	1890–91	117	130	621	708	366	168	6	143	96	836	3,191
Negapatam	1889–90	67	..	299	364	150	..	..	60	26	376	1,342
	1890–91	95	6	345	447	217	15	1	57	42	313	1,538
Tinnevelly	1889–90	60	† 4	497	480	614	† 66	3	85	8	212	2,059
	1890–91	41	8	561	511	501	198	..	58	32	424	2,334
Calicut	1889–90	236	419	632	2,458	511	..	..	109	41	892	5,298
	1890–91	285	892	1,078	4,780	810	748	6	199	43	1,057	9,898
Total.	1889–90	721	1,249	2,696	4,962	2,059	66	7	1,155	129	2,880	15,924
	1890–91	754	1,788	3,294	7,568	2,382	1,191	13	1,171	290	3,200	21,651

The heading "Possession of unlicensed or illicitly distilled spirits" has been split up in the present Appendix I into two heads, "Possession of illicitly distilled spirits" and "Possession of liquor without license," and the heading "Sale of unlicensed or illicitly distilled spirits" has been altered into "Sale of illicitly distilled spirits," as cases of sale of *unlicensed* spirits naturally come under the heading "Unlicensed sales." Cases classed under "Other offences" have been further detailed during the year under report, cases of possession of toddy without license hitherto classed under this head being now shown under "Possession of liquor without license."

* Exclusive of 446 unsuccessful house searches. † Revised figures.

Detection in the various sub-divisions—Chatrapur.

146. In the Chatrapur Sub-division there was an increase in the total number of cases reported, but it was mainly confined to offences of a petty nature. The results under "Smuggling" were practically stationary, and all of them were cases of smuggling liquor from the Tributary Mahals detected in the Aska Circle. There was no detection of any cases of smuggling either from the Agency tracts or from the Puri district, which is not satisfactory. There was an increase under "Illicit manufacture of toddy," which occurred chiefly in the Aska and Surlá Circles, and was due to better patrolling and greater activity on the part of the preventive staff. The decrease under "Illicit distillation" occurred chiefly in the Surlá Circle where the number of these cases fell from 89 in the previous year to 51 in the year under report, and is ascribed to the deterrent punishments inflicted by the Magistracy and to the very great care taken by the Sundis in selecting hills, jungles, and such out-of-the way places for the scene of their offence. But, in spite of this precaution on their part, most of this class of offenders were arrested, if not for the main offence itself, at least for the subsequent one of either possession or sale of illicitly distilled spirits as evidenced by the increase noticeable under these heads. The decrease under "Illicit transport" and "Unlicensed sales" is attributed to improved knowledge of Abkári laws on the part of the people in general. As observed above there was a falling off in the detection of grave offences as in the previous year, while there was an unsatisfactory increase in the detection of minor offences, especially of cases of breaches of license, &c., falling under "Other offences."

Chicacole.

147. In the Chicacole Sub-Division there was a falling off in cases relating to smuggling, possession and sale of illicitly distilled spirits and illicit transport, while under "Illicit manufacture of toddy" there was a considerable increase. As regards smuggling, the decrease was most marked in the Calingapatam and Bobbili Circles. The closure of the Agency stills and shops within 5 miles of the frontier is reported to be the cause of the falling off in Bobbili, while in Calingapatam the decrease is attributed to the exemplary punishment inflicted by the Magistracy. The falling off under "Possession and sale of illicitly distilled spirits" occurred chiefly in the Naupada and Calingapatam Circles and is accounted for by an increase under "Illicit distillation." The general decrease in grave offences in this sub-division is attributed to the following causes:—

(*a*) Formation of a five-mile belt along the Agency frontier of the Vizagapatam District.

(*b*) Increase in preventive force and decrease in the size of circles.

(*c*) Heavy fines and adequate punishments awarded by the Magistracy.

(*d*) Improved condition of the people in the Vizagapatam District who get good wages on the railway.

Considering the above facts and the satisfactory increase in the consumption of licit spirits in Ganjam and Vizagapatam and notably in the latter, the results in this sub-division may be considered fair.

Masulipatam.

148. In the Masulipatam Sub-Division there was a decrease under "Smuggling," "Illicit transport," and "Illicit manufacture of toddy," and an increase under "Illicit distillation" and "Possession and sale of illicitly distilled spirits." The decrease in smuggling cases occurred mainly in the Bezváda Circle, where the number fell from 54 in 1889–90 to 23 in the year under review, and is attributed to want of energy on the part of the Circle officer, while that under "Illicit transport" is ascribed to several convictions for this class of offences in the previous year having made shopkeepers and renters much more careful. Under "Illicit manufacture of toddy" there was a considerable falling off, the decrease being marked in the Manginapudi Circle. In view of the extension of the tree-tax system in the sub-division, a large increase might have been expected under this head; the decrease is accounted for by the fact that permission was granted to tap trees applied for in anticipation of marking so as to prevent delay. The increase under "Illicit distillation" and "Possession and sale of illicitly distilled spirits" is due to improved preventive arrangements. Dilution cases remained almost stationary

in spite of the permission to sell in all the tree-tapping areas toddy spirit down to 70° under-proof, while there was a small increase under "Use of false measures" and "Other offences." This was due to the constant inspection of depôts and shops. On the whole, the increase in detection in this sub-division was very slight considering the increase in the preventive establishments. This result is ascribed to the introduction of the excise system into the Gudiváda Taluk and Núzvíd and Vissannapet Divisions and to the fact that more frequent tours of the preventive parties in their comparatively less extensive ranges have made the people, to some extent, give up their old criminal habits for fear of detection.

Nellore.

149. Only 2 cases of smuggling were reported during the year against 16 in the previous year, thus showing a decrease of 3 cases in Kanuparti and 11 in Cumbum. The falling off in the former circle is attributed to the introduction of the tree-tax system into the Bápatla Taluk and its transfer to the Nizampatam Circle, and in the latter to the introduction of the Excise system into the Cumbum and Márkápur Taluks, as well as to the completion of the portion of the Southern Mahratta Railway passing through the Cumbum Circle and the consequent removal of the temptation to smuggle liquor for consumption by coolies and other railway employés. Under "Illicit distillation" and kindred offences, there was a very satisfactory improvement in all the circles except Kanuparti, where the decrease is attributed to the Circle officer and his Assistant having been new to the circle. There was a considerable falling off in cases of illicit transport, unlicensed sales and dilution. The decrease under the first two headings occurred in all the circles, and is attributed to greater knowledge by the people of Abkári law; that under Dilution occurred chiefly in the Cumbum Circle, and is due to the transfer of two taluks to other circles, and to the introduction of the Excise system referred to above and the consequent issue of spirits of uniform strength in the Cumbum and Márkápur Taluks. Cases of illicit manufacture of toddy increased from 100 in the previous year to 146 in the year under report. The increase occurred in all the circles except Cumbum, and is ascribed to the increased demand for toddy throughout the sub-division on account of its cheapness as compared with arrack. The increase under "Use of false measures" is due to the increased attention paid to this class of cases during the year under review, while the decrease under "Other offences," which occurred mostly in the Kistnapatam and Cumbum Circles, is attributed to more careful classification.

Chingleput.

150. In the Chingleput Sub-Division there was a satisfactory improvement under "Illicit manufacture of toddy" and "Unlicensed sales." The increase occurred under both the heads in the Covelong Circle and under the latter head in the Merkanam Circle, and is attributed to frequent patrolling and to greater energy on the part of the superior officers. The variations under "Illicit transport," "Dilution," "Use of false measures" and "Other offences" are small and do not call for any remarks. As observed in the report for 1889–90, offences of a serious nature have always been scarce in this sub-division, which, from its small area, is easily patrolled.

Madras Town Circle.

151. The case of smuggling reported in the Madras Town Circle was one of transporting liquor from the Saidápet portion of the circle to the town proper where the excise duty is higher. There was an increase under "Illicit transport," "Illicit manufacture of toddy" and "Possession of liquor without license," which is due to better patrolling. Under "Unlicensed sales" and "Dilution" there was a considerable decrease, which is attributed chiefly to frequent tours of the preventive parties and consequent fear of detection, a large number of cases having been successfully prosecuted in the past year. The decrease under "Dilution" is also attributed to the fact that Pattai Arrack shopkeepers find it to their interest to sell their liquor undiluted so as to attract consumers of Colombo arrack to their own shops, as this last-named liquor is now sold in taverns only and that without any restrictions as to measure or strength. The variation under "Use of false measures" is trifling, while that under "Other offences" is due to more careful classification. As remarked in paragraph 159 below an unduly large number of petty cases were taken up and had consequently to be released under heads II and III.

152. In the Arcot Sub-Division there was an improvement under all heads of offences, the increase being marked under "Illicit distillation," &c., "Illicit transport," and "Illicit manufacture of toddy." Of the 117 cases of smuggling reported in this sub-division against 108 in the previous year, 113 were from foreign territory and were mainly cases relating to toddy conveyed from the Mysore territory and from the Nizam's dominions into the Kurnool, Bellary and Anantapur Circles. The increase of this class of offences is attributed to inadequate punishments inflicted by the Subordinate Magistracy to which the attention of the District Magistrates concerned has been called. There was a very satisfactory increase under "Illicit distillation," which was due partly to the active interest taken by the superior officers of the department in the detection of these cases, which occurred mainly in the Cuddapah and Kurnool Circles, and partly to the action taken by the District Magistrates and the District Superintendents of Police for securing the co-operation of the village officials and the Police in their detection. Under "Illicit transport," the increase is ascribed to ignorance of the law on the part of the people, and under "Illicit manufacture of toddy" to the extension of the tree-tax system during the year under report. The first of these explanations is not satisfactory since knowledge of the law should increase as time goes on. The increase under "Unlicensed sales," "Possession of liquor without license" and "Dilution" is due to careful and frequent patrolling of the preventive force. It is probably also due to the fact that sufficient attention was not paid to the classification of offences in the preceding year. Under "Adulteration," 6 cases were reported in the year under review against 3 in the previous year, viz., 2 from the Kurnool and 4 from the Anantapur Circles. Of the 4 cases from the latter circle, three were departmentally released as the substance mixed with the liquor was not found injurious to health, while in the remaining case the substance used was found to be noxious to health and the case was accordingly sent up for trial with the result that the accused was convicted. Full particulars of the 2 cases reported from the Kurnool Circle have not been received as yet. The increase under "Use of false measures" is due to frequent inspection of depôts and shops. The number of "Other offences" has remained practically stationary and their proportion to the total has thus been considerably reduced, but they are still too numerous. On the whole there was a general improvement in detection in this sub-division, and it is satisfactory to note that the increase was mainly confined to cases of a more or less serious nature and was generally due to the introduction of the tree-tax system into 6 new taluks of the sub-division, to increased establishments in connection therewith and to better supervision exercised over the preventive staff.

Arcot.

153. In the Negapatam Sub-division there was an increase under all heads except "Dilution" and "Other offences." The improvement under "Smuggling" was very satisfactory and was due to the formation of the Nannilam Circle, to the establishment of a special force for guarding the Karikal frontier, and to the efficient supervision of the preventive staff in the Villupuram Circle. The decrease under this head in the Tanjore and Adirámpatnam Circles is due to the introduction of the Excise system into the Pudukóta State and to the consequent equalization of prices on both sides of the frontier. Under "Illicit distillation" and kindred offences, 6 cases were reported, 5 of which related to sale of illicit spirits and the remaining 1 case to possession of illicit liquor. Of these, 4 were in the Villupuram Circle. The increase under "Illicit transport" is almost wholly due to 44 cases detected in the newly formed Nannilam Circle, while that under "Unlicensed sales," which occurred chiefly in the Villupuram, Cuddalore and Tanjore Circles, is probably due to better patrolling. As under "Smuggling," there was a satisfactory improvement in cases of illicit manufacture of toddy, which occurred mainly in the Villupuram, Cuddalore and Negapatam Circles, in all of which the tree-tax system was either already in force or was newly extended in the year under report. There was a heavy decrease in Tranquebar which was, however, made up by the increase in Nannilam. The falling off in the detection of cases of this class in the former circle, in spite of the introduction of the tree-tax system into the Shiyali and Máyavaram taluks, is attributed to want of efficient patrolling, due to the abolition of the preventive parties with Petty officers and the substitution, in their place, of Sub-Inspectors whose time is wholly taken up in the marking of trees. It is, however, reported that

Negapatam.

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the question of revising and strengthening the establishment of this circle is engaging the Deputy Commissioner's attention. The increase under "Illicit transport" and "Unlicensed" sales seems to indicate undue attention to petty cases, but it is satisfactory to note that under "Other offences" there was a considerable decrease. The increase under "Use of false measures" indicates more careful shop inspections.

154. In the Tinnevelly Sub-division there was an increase under "Illicit distillation," &c., "Illicit transport," "Illicit manufacture of toddy" and "Other offences." Cases of smuggling decreased from 60 to 41, the falling off being due to the introduction of the Excise system into the Pudukóta State. It is also ascribed to the deterrent punishments inflicted in a batch of cases from the Travancore territory and to very efficient patrolling in the Tinnevelly Circle. Under "Illicit distillation" 8 cases were detected against 4 in the previous year, and considering the uncommon occurrence of this crime in the Southern Districts the result is creditable to the Inspectors of the Vattanam and Morekolam Circles, in each of which 3 cases were detected. There was an improvement under "Illicit transport" and "Illicit manufacture of toddy." The increase under the latter head was satisfactory and occurred in the Madura, Vattanam, Morekolam and Kuttanguli Circles, in the last of which it was marked and was evidently due to efficient patrolling. There was a decrease under "Dilution" which was, however, more than made up by the increase under "Use of false measures" and "Other offences." The increase under the last head is large and indicates undue attention to technical offences under section 56 of the Act.

Tinnevelly.

155. In the Calicut Sub-division there was a large increase under all heads of offences, the total number of cases reported being 9,898, thus showing an increase of 4,600 cases or about 86 per cent. over the figures of the previous year. This is mainly due to the formation of two new circles and to the increased establishments in connection therewith. The increase under "Smuggling" occurred chiefly in the Pálghat Circle, and is attributed to the energy displayed by the superior officers of the circle in general and of Assistant Inspector Mr. Browne in particular. The decrease under this head in Calicut was due to the transfer of Cochin and Ernád Taluk to the newly formed Ponáni Circle. Under "Illicit distillation," &c., the increase is chiefly noticeable in the Pálghat, Calicut and Mangalore Circles. In the Pálghat Circle alone about 164 cases of illicit distillation and 240 of possession of illicitly distilled spirits were detected. This result is due to the fact that more superior officers were available for work than in the previous year and to the reduction in the extent of the Tellicherry, Calicut and Pálghat Circles in consequence of the formation of a fourth circle in Malabar. Defiance of the law has hitherto been the rule in Malabar, as has frequently been reported by the Board to Government. It is hoped, however, that the increased force already at work in the district, together with the additions to it which have been recently sanctioned by Government, will gradually cause Malabar to lose its unenviable notoriety in this respect. In the Mangalore Circle the increase is attributed to very close supervision on the part of the superior officers and to the increased attention paid to this class of offences under the repeated orders of the Deputy Commissioner and the Board. Cases of illicit transport increased in all the circles except Tellicherry, Calicut and South Trichinopoly, and under "Unlicensed sales" there was an increase in all the circles except Coimbatore and North Trichinopoly. Considering the more or less technical nature of the offences themselves, the slight decrease in the circles named above is not to be regretted. Cases of illicit manufacture of toddy increased in all the circles except South Trichinopoly, and this is due to a large portion of the sub-division being under the tree-tax system and to the efficient supervision exercised over the preventive staff. As in the other sub-divisions, the figures under "Possession of liquor without license" for the previous year are not available for comparison, as they were shown partly under "Other offences" and partly under "Possession of unlicensed or illicitly distilled spirits." Six cases of adulteration were reported in the year, and dilution cases increased from 109 to 199, the increase occurring chiefly in the Kundapur Circle. Under "Other offences" also, the increase occurred mostly in the Kundapur Circle and is reported to be due to very strict supervision having had to be exercised over stills and shops situated in the Udipi Taluk on the frontier of the Mangalore

Calicut.

Taluk, the whole of the latter taluk being under the excise system, with the object of preventing the smuggling of liquor from the rented to the excise tracts. This explanation is not altogether satisfactory. Supervision may and should be efficient without being harassing.

Cases under section 56 of the Act.

156. The subjoined statement shows the number of unimportant cases under section 56 of the Act reported in each sub-division.

Sub-Division.	Unimportant cases falling under section 56 of the Abkári Act.	
	1889-90.	1890-91.
Chatrapur	* 68	150
Chicacole	89	90
Masulipatam	* 36	78
Nellore	82	50
Chingleput	23	13
Arcot	665	665
Negapatam	* 376	313
Tinnevelly	91	303
Calicut*	503	1,057
Madras Town Circle	64	18
Total ..	1,997	2,737

* Revised so as to exclude dilution cases, &c., classified separately, but wrongly shown here last year.

The decrease in Madras, Chingleput, Nellore and Negapatam is satisfactory; but the number of such cases in the last-named sub-division is still comparatively high. On the other hand, Chatrapur, Chicacole, Masulipatam, Tinnevelly and Calicut show large and unsatisfactory increases, which indicate that undue attention was paid to petty offences in these sub-divisions. In spite of a large increase in the total number of cases reported in Arcot, the number of these petty cases has remained stationary, but there is still much room for improvement in this sub-division, where the proportion of these cases to the total number reported is still as high as 21 per cent. It will be observed that with the general increase in detection, the number of cases now under consideration has proportionately risen. The attention of the officers concerned has been drawn to this feature of the year's work which is not satisfactory.

General results.

157. Taking all the sub-divisions together, the very large increase in the number of offences reported during the year under review is mainly due to the extension of the tree-tax system over a very considerable area, to the re-arrangement of the limits of circles and the formation of some new ones, and to the greater activity and energy of the preventive staff which was considerably strengthened in the year under report.

The increased detection of cases of illicit distillation is highly satisfactory, because there are grounds for believing that this offence is much more frequent than was at one time supposed and although there was a fall in "smuggling cases" in the circles referred to in paragraph 148 of the last administration report on account of the suppression of the out-still system in Pudukóta, the decrease was more than made up by improved detection in other localities.

Disposal of cases.

158. The following statement, compiled from Appendix H, shows the disposal of the 22,733 cases (including those pending on the 1st April) which came before the officers of the department during the year:—

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Division.	Sub-Division.		Pending on April 1, 1890, and since reported up to March 31, 1891:		Disposal of cases by the officers of the Department. Released by Department. I. Shopkeepers found in possession of country spirits more than 2° below the prescribed strength in cases in which such spirits were procured 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 Abkári Act for the first time.		III. On proof of ignorance or inadvertence.		IV. For want of proof.		Total.		Sent for trial.		Cases written off.		Total disposed of.		Pending.	
			Cases.	Persons.	Cases.	Percentage.	Cases.	Percentage.	Cases.	Percentage.	Cases.	Percentage.	Cases.	Percentage.	Cases.	Percentage.	Cases.	Percentage.	Cases.	Percentage.	Cases.	Percentage.
1	2		3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22
Northern Division.	Chatrapur ..	1889-90 ..	465	445	8	1·7	87	18·7	11	2·3	21	4·5	127	27·3	270	58·0	52	11·2	449	96·5	16	3·5
		1890-91 ..	572	572	5	0·9	185	32·3	7	1·2	37	6·5	234	40·9	289	50·5	29	5·1	552	96·5	20	3·5
	Chicacole ..	1889-90 ..	1,280	1,358	9	0·7	68	5·3	246	19·2	36	2·8	359	28·0	764	59·7	98	7·7	1,221	95·4	59	4·6
		1890-91 ..	1,143	1,178	10	0·9	105	9·2	154	13·5	31	2·7	300	26·3	729	63·8	85	7·4	1,114	97·5	29	2·5
	Masulipatam ..	1889-90 ..	2,263	2,485	208	9·2	100	4·4	259	11·5	96	4·2	663	29·3	1,225	54·1	91	4·0	1,979	87·4	284	12·6
		1890-91 ..	2,485	2,727	357	14·3	164	6·6	404	16·3	110	4·4	1,035	41·6	1,224	49·3	59	2·4	2,318	93·3	167	6·7
Central Division.	Nellore ..	1889-90 ..	593	682	1	0·2	52	8·7	36	6·1	43	7·3	132	22·3	419	70·7	13	2·1	564	95·1	29	4·9
		1890-91 ..	517	630	..	..	75	14·5	72	13·9	51	9·8	198	38·2	282	54·6	14	2·7	494	95·5	23	4·5
	Chingleput ..	1889-90 ..	188	200	..	..	14	7·4	31	16·5	12	6·4	57	30·3	118	62·8	4	2·1	179	95·2	9	4·8
		1890-91 ..	261	275	..	..	20	7·6	33	12·7	14	5·4	67	25·7	189	72·5	1	0·3	257	98·5	4	1·5
	Madras Town.	1889-90 ..	157	213	6	3·8	15	9·6	4	2·5	7	4·5	32	20·4	125	79·6	..	..	157	100·0	..	..
		1890-91 ..	107	128	2	1·9	22	20·6	7	6·5	4	3·7	35	32·7	65	60·8	..	..	100	93·5	7	6·5
	Arcot ..	1889-90 ..	2,932	3,201	26	0·9	479	16·3	279	9·4	210	7·1	994	33·9	1,578	53·8	73	2·5	2,645	90·2	287	9·8
		1890-91 ..	3,485	3,792	22	0·6	685	19·7	335	9·6	165	4·7	1,207	34·6	1,866	53·6	139	4·0	3,212	92·2	273	7·8
Southern Division.	Negapatam ..	1889-90 ..	1,379	1,481	..	..	314	22·8	262	19·0	54	3·9	630	45·7	671	48·7	14	1·0	1,315	95·4	64	4·6
		1890-91 ..	1,602	1,694	1	0·1	304	19·0	241	15·1	60	3·7	606	37·9	915	57·1	9	0·5	1,530	95·5	72	4·5
	Tinnevelly ..	1889-90 ..	2,137	2,182	8	0·4	104	4·9	388	18·2	106	4·9	605	28·4	1,382	64·7	27	1·2	2,015	94·3	122	5·7
		1890-91 ..	2,456	2,549	8	0·3	291	11·8	567	23·1	64	2·8	930	38·0	1,364	55·5	20	0·8	2,314	94·3	142	5·7
	Calicut ..	1889-90 ..	5,686	5,872	9	0·1	345	6·1	550	9·7	224	3·9	1,128	19·8	4,166	73·3	182	3·2	5,476	96·3	210	3·7
		1890-91 ..	10,105	10,486	22	0·2	758	7·5	706	7·0	277	2·7	1,763	17·4	7,782	77·0	114	1·1	9,659	95·5	446	4·5
	Total ..	1889-90 ..	17,080	18,119	275	1·6	1,578	9·2	2,066	12·1	809	4·7	4,728	27·6	10,718	62·8	554	3·3	16,000	93·7	1,080	6·3
		1890-91 ..	22,733	24,031	427	1·9	2,609	11·5	2,526	11·1	813	3·5	6,375	28·0	14,705	64·7	470	2·1	21,550	94·8	1,183	5·2

159. *Departmental releases under head I for being in possession of country spirits more than 5° below the prescribed strength, or more than 2° if the spirits were procured from a distillery or warehouse close by.*—The total number of cases released under this head amounted to 427. The proportion of these cases to the total number that came up for disposal increased from 1·6 per cent. in the previous year to 1·9 per cent. in the year under report. As in past years, these releases were very numerous in the Masulipatam Sub-division, where the proportion rose from 9·2 per cent. in 1889–90 to 14·3 per cent. in 1890–91, and this is attributed by the Deputy Commissioner to the fact that dilution still remains a most common offence in that sub-division and will remain so unless the limit of strength is reduced (which was done during the year) or prosecutions for second offences are rigidly carried out. He further adds that he knows from personal experience that it is the "exception to find liquor in shops in this sub-division anything like up to strength, and that, if shop tests are at all honestly carried out, a large number of these cases must continue to be reported." It is, however, satisfactory to learn that the shopkeepers, who came under this head, were not, as a rule, even summoned and were not thus harassed unduly.

Departmental releases.

Releases under head II for petty breaches of the provisions of section 56 of the Abkári Act for the first time.—The releases under this head amounted to 2,609 or 11·5 per cent. of the total number of cases under disposal against 1,578 or 9·2 per cent. in 1889–90. In Chingleput the proportion remained almost stationary and in Negapatam it fell from 22·8 per cent. to 19 per cent., while there was an increase in the other sub-divisions, which was marked in Nellore, Madras, Chatrapur and Tinnevelly. In the Calicut Sub-division the increase was proportionately slight on the whole; but the actual number rose from 345 in 1889–90 to 758 in the year under review. The increase which occurred mainly in the Kundapur, Calicut and Mangalore circles is attributed to close supervision over the transport, possession and sale of fermented toddy in those tracts. In spite of a decrease in the number of cases falling under "Other offences" in Nellore and Madras, a large number of cases reported by inexperienced Sub-Inspectors, who were new to preventive work, had to be released. The increase in the other two sub-divisions was due to the undue attention paid to the detection of technical offences already noticed in paragraphs 146 and 154 above.

Releases under head III (on proof of ignorance or inadvertence).—In spite of a considerable increase in the actual number of cases released under this head, the relative proportion of the cases released to the total number under disposal shows a decrease. This is satisfactory, as evidencing greater care and improved knowledge on the part of renters and shopkeepers, &c., in regard to abkári matters. There was, however, an increase in the number of releases under this head in the Masulipatam, Nellore and Tinnevelly sub-divisions and the Madras Town Circle. The increase in Masulipatam and Nellore is attributed chiefly to the failure and negligence of the renters in not seeing that fresh permits were obtained by drawers and transporters of toddy as soon as the old ones expired, while, in the Madras Town Circle, it was due to the employment of inexperienced Sub-Inspectors, who reported a large number of petty cases. In the Tinnevelly sub-division the bulk of the increase occurred in the Madura Circle and is attributed to Inspector Luxa's perfunctory inquiries. Due notice has been taken of this.

Releases under head IV (for want of proof).—There was a very slight increase in the number of releases under this head, but it is satisfactory to note that the proportion to the total number of cases under disposal decreased from 4·7 per cent. in 1889–90 to 3·5 per cent. in the year. This is evidently due to greater care on the part of subordinate officers of the department in dealing with suspected persons. The improvement is general except in the Chatrapur, Masulipatam and Nellore Sub-divisions. In Chatrapur the proportion increased by 2 per cent. and is attributed to the difficulty in enlisting suitable men for the subordinate staff. Steps are reported to have been taken for remedying this defect. In Masulipatam, the percentage is only very slightly above that of the previous year. In the Nellore Sub-division the proportion was high in the Iskápalle and Kistnapatam Circles and is attributed to the difficulty in getting non-departmental witnesses to speak the truth if they happen to be fellow-villagers of the accused, as in the majority of cases they are.

As observed in the report for 1889–90, a large number of the cases released under head IV were taken up upon summons under section 48 of the Act, no arrest being made; while a good many were cases in which *bona fide* arrests were made, but which the Inspectors had to release under new rulings or orders of which the subordinates

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were ignorant at the time of arrest, or because the independent witnesses had been tampered with.

160. The annexed statement shows the number of cases in which arrests have been declared illegal by the Assistant Commissioners or Deputy Commissioners in reviewing the monthly returns or by the Magistrates before whom the cases were tried. The officials, by whom the arrests were made, are also shown. The officers of this department responsible for these arrests have been suitably dealt with, while the police and village officials have been reported to their own departmental superiors :—

Illegal arrests.

Sub-division.		By Department.	By Police.	By others (Village Magistrates, &c.).	Total.	Percentage to total number of cases disposed of.
Chatrapur	1889–90	4	2	..	6	1·3
	1890–91	14	..	..	14	2·5
Chicacole	1889–90	14	4	2	20	1·6
	1890–91	7	..	4	11	1·0
Masulipatam	1889–90	7	9	9	25	1·3
	1890–91	14	7	2	23	1·0
Nellore	1889–90	18	..	..	18	3·2
	1890–91	7	2	..	9	1·8
Chingleput	1889–90	5	..	2	7	4·0
	1890–91	12	2	1	15	5·8
Arcot	1889–90	40	4	1	45	1·7
	1890–91	19	6	1	26	0·8
Negapatam	1889–90	35	1	1	37	2·8
	1890–91	12	..	..	12	0·8
Tinnevelly	1889–90	43	2	4	49	2·4
	1890–91	28	3	1	32	1·4
Calicut	1889–90	86	9	3	98	1·8
	1890–91	92	12	6	110	1·1
Madras Town Circle	1889–90	..	..	..	..	..
	1890–91	1	..	..	1	1·0
Total	1889–90	252	31	22	305	1·9
	1890–91	206	32	15	253	1·2

The improvement in the percentage of illegal arrests is on the whole satisfactory, but the proportion of these in Chatrapur and Chingleput is still unduly high. In the latter sub-division, the abnormal increase occurred in the Tada Circle and was due to the carelessness of a Sub-Inspector who was suitably dealt with. In the Nellore Sub-division, the percentage fell from 3·2 in 1889–90 to 1·8 in the year, but there is still room for improvement.

161. Fourteen thousand seven hundred and five cases, or 64·7 per cent. of the total number under disposal, were sent for trial by Inspectors during the year against 10,718 cases or 62·8 per cent. in 1889–90. The number of cases pending before the officers of the department on 31st March 1891 was 1,183, or 5·2 per cent., against 1,080, or 6·3 per cent., on the corresponding date in 1890. Considering the very large increase in the number of cases reported, these results are very satisfactory. The Chicacole, Masulipatam, Chingleput and Arcot Sub-divisions show much improvement in the disposal of cases; but in Masulipatam and Arcot, as also in Tinnevelly, the percentage of pending cases is still high. In Calicut the percentage has slightly increased, but the results in this sub-division cannot be regarded as unsatisfactory, considering the immense increase in the number of cases reported and sent up for trial in the year.

Pendency of cases.

162. Appendix J shows the duration of cases pending at the end of the year and the average duration of cases disposed of during the year. Excluding exceptional cases, the average duration was above 20 days in the following circles :—*Rajahmundry, Mogaltur, Cumbum, Bellary, Anantapur,* Cuddapah, Vellore, Conjeeveram, Tirukoilúr, Tanjore, Kundapur and Calicut. As compared with 1889–90, there was an increase in the duration of cases disposed of in the Mogaltur, Cumbum, Bellary, Cuddapah, Tirukoilúr and Tanjore Circles. In Mogaltur, the increase was due to the want of interest in his work displayed by the Inspector, Mr. G. T. Gahan, who has since been removed from the circle and suitably punished. The Cumbum Circle was without an Inspector for more than a month and this fact, in addition to changes of Inspectors, owing largely to the unhealthy character of the circle, accounts for the unsatisfactory result in this respect. In Cuddapah the increase is attributed to the accused in several cases having absconded, while in Tirukoilúr the long duration of cases was probably due to dilatoriness on the part of the

Duration of cases.

Inspector, and his attention has been drawn to the importance of the speedy disposal of cases. In Tanjore and Bellary the average increased from 8 and 12 days respectively in 1889–90 to 53 and 39 days in the year under report. This is very unsatisfactory. The matter is under inquiry and the officers responsible will be suitably dealt with. The duration of cases in Anantapur, Vellore, Kundapur and Calicut was less than in 1889–90, but there is still much room for improvement in them as well as in the newly-formed Rajahmundry and Conjeeveram Circles. On the whole it is satisfactory to note that, notwithstanding the very large increase in the number of cases reported during the year, there was an improvement in the promptness with which cases were disposed of in most circles and notably so in the Manginapudi, Kurnool, Cuddalore, Negapatam, Morekolam, Mangalore and Tellicherry Circles. This was partly due to the fact that a larger number of officers were empowered to inquire into cases during the year under report, and also in some cases to the sub-division of circles. The circles in which cases were most rapidly disposed of were Madras (2 days); Vayalur and Negapatam (3 days); Ganjam, Kanuparti and Vedarniem (4 days); Covelong and South Trichinopoly (5 days); and Aska, Calingapatam, Nizampatam and Salem (6 days).

Proportion of cases sent for trial.

163. Taking into account only cases actually disposed of during the year, the proportion sent for trial is shown below :—

Item.	1889–90. Number.	1889–90. Percentage.	1890–91. Number.	1890–91. Percentage.
Departmental releases	4,728	29·5	6,375	29·6
Written off owing to death or disappearance of parties, &c.	554	3·5	470	2·2
Sent for trial	10,718	67·0	14,705	68·2
Total ..	16,000	100·0	21,550	100·0

Disposal of cases by Magistrates.

164. The following statement compiled from appendix H shows the disposal of cases by the subordinate magistracy during the year :—

Division.	Sub-division.		DISPOSAL OF CASES BY THE MAGISTRACY. Pending on 1st April and since sent up for trial. Cases.	Pending on 1st April and since sent up for trial. Persons.	Convicted. Cases.	Convicted. Percentage.	Acquitted. Cases.	Acquitted. Percentage.	Pending. Cases.	Pending. Percentage.
1	2		3	4	5	6	7	8	9	10
Northern Division.	Chatrapur ..	1889–90 ..	301	318	241	80·1	8	2·6	46	15·3
		1890–91.	**335**	**357**	**228**	**68·1**	**17**	**5·1**	*a* **86**	**25·6**
	Chicacole ..	1889–90 ..	880	1,021	687	78·1	46	5·2	147	16·7
		1890–91.	**874**	**994**	**699**	**80·0**	**30**	**3·4**	*b* **137**	**15·7**
	Masulipatam ..	1889–90 ..	1,410	1,626	1,047	74·2	90	6·4	273	19·4
		1890–91.	**1,483**	**1,697**	**1,155**	**77·9**	**59**	**4·0**	**269**	**18·1**
Central Division.	Nellore ..	1889–90 ..	441	509	376	85·3	35	7·9	30	6·8
		1890–91.	**312**	**365**	**258**	**82·7**	**21**	**6·7**	**33**	**10·6**
	Chingleput ..	1889–90 ..	137	145	100	73·0	8	5·8	29	21·2
		1890–91.	**217**	**228**	**158**	**72·8**	**19**	**8·8**	**40**	**18·4**
	Madras Town..	1889–90 ..	130	177	120	92·3	6	4·6	4	3·1
		1890–91.	**69**	**76**	**63**	**91·4**	**3**	**4·3**	**3**	**4·3**
	Arcot ..	1889–90 ..	1,967	2,121	1,604	81·5	108	5·5	255	13·0
		1890–91.	**2,105**	**2,262**	**1,683**	**80·0**	**76**	**3·6**	**346**	**16·4**
Southern Division.	Negapatam ..	1889–90 ..	741	796	558	75·3	59	8·0	124	16·7
		1890–91.	**1,036**	**1,081**	**826**	**79·7**	**38**	**3·6**	**172**	**16·6**
	Tinnevelly ..	1889–90 ..	1,575	1,615	1,360	86·4	45	2·9	168	10·7
		1890–91.	**1,532**	**1,577**	**1,293**	**84·4**	**61**	**4·0**	*c* **177**	**11·5**
	Calicut ..	1889–90 ..	4,690	4,925	3,578	76·4	155	3·4	945	20·2
		1890–91.	**8,729**	**9,021**	**6,449**	**74·0**	**152**	**1·7**	*d* **2,124**	**24·3**
	Total ..	1889–90 ..	12,272	13,253	9,671	78·9	560	4·5	2,021	16·4
		1890–91.	**16,692**	**17,658**	**12,812**	**76·8**	**476**	**2·8**	**3,387**	**20·3**

a. Exclusive of two cases written off and two cases said to have been released by the Magistrate with a warning; as Magistrates are not empowered to deal with cases in this way, the matter is under correspondence.
b. Exclusive of eight cases written off owing to the accused having absconded.
c. Exclusive of one case written off as the accused was reported to be dead.
d. Exclusive of four cases written off.

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Acquittals.

165. It is very satisfactory to note that, in spite of the large increase in the number of cases sent up for trial, the number of acquittals is not only relatively, but absolutely, less than in 1889–90, thus evidencing increased care and discretion on the part of Inspectors in sending up cases for trial. The improvement is general, but in Calicut it is particularly marked. In Arcot and Negapatam the proportion of acquittals was much smaller than in 1889–90; but there is still room for improvement. In Chicacole, Masulipatam, Nellore and Madras there was also a decrease in the number of acquittals as compared with the past year; but the proportion in Nellore is still unsatisfactorily high. On the other hand, the number of acquittals increased in the Chatrapur, Chingleput and Tinnevelly Sub-divisions. In Chatrapur, this is attributed to flaws and discrepancies in the evidence of departmental as well as of independent witnesses, while in Chingleput and Tinnevelly it is ascribed to perfunctory inquiries and want of judgment on the part of Inspectors in sending up cases for trial.

The remarks made at the close of paragraph 159 (releases under head IV) apply of course also to acquittals by the magistracy.

Taking into account only cases actually disposed of, there has been a steady and satisfactory decrease in the total percentages of acquittals for the last 5 years as shown below :—

1886-87	12·0
1887-88	8·6
1888-89	6·4
1889-90	5·5
1890-91	3·6

Pendency of cases.

166. There was an increase in the proportion of cases pending before the magistracy, which is evidently due to the very large increase in the number of cases sent up to them for trial. In Chatrapur and Calicut the percentages are unduly high, being 25·6 and 24·3, respectively.

Rewards.

167. The following were the amounts granted as rewards in each sub-division :—

	1889–90.	1890–91.
	RS.	RS.
Chatrapur	2,064	1,745
Chicacole	4,190	7,474
Masulipatam	3,544	4,326
Nellore	927	1,366
Chingleput	84	937
Arcot	3,451	4,673
Madras Town	420	446
Negapatam	1,377	2,813
Tinnevelly	3,957	4,010
Calicut	15,589	25,768
Total ...	35,603	53,558

There was a large increase in rewards granted in the Chicacole and Calicut Sub-divisions. In the former, the increase in rewards was not, however, followed by proportionate increase in the number of cases.

Assaults on officers.

168. The marginal statement shows the number of assaults committed on officers of the department in the execution of their duty. As usual, by far the largest number (59) occurred in the Calicut Sub-division. It is, however, reported by the Assistant Commissioner that, with the exception of one or two, all of them were mere attempts to rescue offenders or contraband property and involved little or no injury to the officers assaulted. Of the 59 assaults in this sub-division, 21, against 14 in 1889–90, occurred in the circles of the Coimbatore district and are ascribed to the antagonistic attitude of the village officials in that district, a fact which will be

Sub-division.	1889-90.	1890-91.
Chatrapur	3	4
Chicacole	9	6
Masulipatam	5	15
Nellore	5	4
Chingleput	2	5
Madras Town Circle	..	..
Arcot	5	6
Negapatam	13	12
Tinnevelly	11	14
Calicut	48	59
Total ..	101	125

brought to the Collector's notice, while 12 against 5 in the previous year took place in the Kundapur and Mangalore Circles of South Canara, the increase being due to the greater activity of operations in that district during the year under review. In Masulipatam also there was an increase in assaults from 5 in 1889–90 to 15 in the year under review. This is attributed to the stricter enforcement of the departmental rules.

Inspections of shops and depôts.

169. Inspections of shops and depôts were, as usual, regularly carried out in all circles. The annexed statement shows the number of such inspections in each sub-division. In Chingleputthere was a decrease in inspections, but, on the whole, there was a large increase which was mainly due to the fact that inspections of foreign liquor, opium and ganja shops, which had not been shown in the returns for the previous years, were ordered to be entered in the statements for the year under report:—

Sub-division.	1888–89.	1889–90.	1890–91.		
			Shop.	Depôt.	Total.
Chatrapur	1,585	3,155	3,922	505	4,427
Chicacole	3,818	6,969	11,247	1,040	12,287
Masulipatam	3,255	5,656	14,236	450	14,686
Nellore	3,488	6,135	6,892	856	7,748
Chingleput	4,701	6,665	5,752	545	6,297
Madras Town Circle	8,617	28,103	35,476	794	36,270
Arcot	17,698	34,372	39,957	2,700	42,657
Negapatam	11,123	17,276	22,095	992	23,087
Tinnevelly	8,241	9,621	11,865	1,210	13,075
Calicut	25,985	30,529	30,922	3,250	34,172
Total ..	88,511	1,48,481	1,82,364	12,342	1,94,706

Extracts from reports of Divisional officers and Collectors.

170. *Reports of Divisional officers.*—The Chatrapur Assistant Commissioner reports that the co-operation of the police and the village officials with the department in the detection of abkári crime has not been so satisfactory as it should have been, but that they have exerted themselves somewhat since the orders of Government recently issued. The Chicacole Assistant Commissioner reports that the decrease in the number of cases reported by the police is due to the general decrease in abkári crime in the sub-division rather than to any want of interest on the part of the police in rendering assistance to the department. It is reported by the Assistant Commissioner, Masulipatam, that the co-operation of the police and the village officials was, on the whole, satisfactory, and that the keen interest in the work of the department taken by the Collector (Mr. Happell) and his Subordinate Divisional officers and Tahsildárs very greatly contributed to the success of the tree-tax system in the Godávari district. The Assistant Commissioner, Nellore Sub-division, reports that the attitude of the police towards the department is fairly satisfactory, while that of the village officials and of the public at large is by no means so. The Calicut Assistant Commissioner reports that, on the whole, the relations between the department and the village officials and the police are cordial and that this is due to the warm interest taken by the Collectors of Malabar, South Canara, Trichinopoly and Coimbatore in the work of the department.

Collectors' reports.—The Collector of Ganjam thinks that the increase in the number of offences reported is due not so much to the actual increase of abkári crime as to greater activity on the part of the preventive staff and trusts that, as a result of the deterrent punishments inflicted by the Subordinate Magistracy under the guidance of a circular issued by him, there will be a substantial decrease in crime in future. He further states that the proximity of certain stills in the Vizagapatam agency to some villages under the jurisdiction of the Parlákimedi Sub-Magistrate affords undue facility for smuggling and that there is reason to believe that illicit liquor is frequently brought from Nyagarh (across the Bengal frontier) into the Gumsur taluk and that frontier parties therefore require to be strengthened by additional men. This matter will receive the Board's attention. The Vizagapatam Collector reports that preventive work in the year was creditable to the officers of the

department and that all Divisional Land Revenue officers paid due attention to abkári matters and did a fair amount of inspection. The Nellore Collector reports that detection of abkári crime in his district was satisfactory. The Collector of Cuddapah says that the abkári laws have worked well during the year and that no cases of undue interference on the part of the preventive staff have come to his notice. The Collector of North Arcot reports that abkári offences of a serious nature were not committed during the year in his district. The Collector of Tanjore reports that the departmental officers appear to have performed their duties satisfactorily and that the Abkári and Opium Acts were worked smoothly and satisfactorily on the whole. The Collector of Trichinopoly reports that the introduction of the excise system into Pudukóta territory has greatly contributed to the decrease of serious crime in his district. The Collector of Tinnevelly remarks that the Abkári Act has worked satisfactorily on the whole and that no cases of misconduct came to his notice. The Collector of the Nílgiris reports that the administration of abkári revenue was on the whole smoothly and satisfactorily conducted, there being no friction of any kind brought to notice, and suggests the total prohibition of the sale of beer in foreign liquor taverns, the sale of beer being restricted to separate beer taverns, and also the abolition of the distinction between foreign liquor and country spirits by raising the excise duty on the latter to the tariff rate. These suggestions will be separately dealt with. The Collector of South Canara reports that detection of serious abkári crime has improved as the result of effective arrangements of the Inspectors of the Mangalore and Kundapoor Circles, that the village officers too have of late begun to aid the department, and that Magistrates have generally displayed considerable promptitude in the disposal of cases and sounder discretion in adequately punishing offenders owing to the special attention which the subject of offences against the abkári law receives at his hands. The Collector of Malabar reports that there was an increase in detection in the year under almost all the heads of abkári crime in his district.

171. The statistics of offences against the Opium Act have already been noticed in Chapter VIII.

CHAPTER X.—FINANCIAL RESULTS.

Demand, Collection and Balance Statement.

172. Appendix K contains separate statements of the demand, collection and balance of excise revenue under all the major heads. The statistics required by the Government of India in its letter No. 142, dated 12th January 1876, Financial, are given in Appendix L.

An abstract of the demand, collection and balance statement is subjoined:—

Detail head.	Demand.			Collections.			Remissions.			Balance.		
	Arrears at the beginning of the year.	Current.	Total.	Arrears.	Current.	Total.	Arrears.	Current.	Total.	Arrears.	Current.	Total.
1	2	3	4	5	6	7	8	9	10	11	12	13
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Country Spirits.												
1. License fees of (a) Private distilleries	..	1,730	1,730	..	1,730	1,730	..	..	..	..	..	..
(b) Do. warehouses ..	..	150	150	..	150	150	..	..	..	..	..	..
(c) Wholesale vend depôts ..	..	2,370	2,370	..	2,370	2,370	..	..	..	..	..	..
2. Excise duty on country spirits	31,140	31,89,049	32,20,189	31,136	31,74,051	32,05,187	..	..	..	4	14,998	15,002
3. Vend rents of (a) Rural farms	10,228	10,27,323	10,37,551	8,441	10,06,579	10,15,020	152	22	174	1,635	20,722	22,357
(b) Independent shops ..	10,355	7,88,156	7,98,511	3,772	7,72,977	7,76,749	4,363	1,310	5,673	2,220	13,869	16,089
4. Rents for the combined privileges of manufacture and vend of country spirits.	6,818	5,86,390	5,93,208	5,281	5,80,932	5,86,213	1,347	118	1,465	190	5,340	5,530
5. Revenue derived in Agency tracts from (a) License fees	..	174	174	..	174	174	..	..	..	..	..	..
(b) Rentals	6,175	68,557	74,732	6,175	67,032	73,207	..	..	..	..	1,525	1,525
(c) Direct Government management (amâni).	10,740	* 55,309	* 66,049	10,368	* 48,075	* 58,443	372	..	372	..	7,234	7,234
Total ..	75,456	57,19,208	57,94,664	65,173	56,54,070	57,19,243	6,234	1,450	7,684	4,049	63,688	67,737
Country Spirits and Toddy combined.												
6. Joint rents of country spirit and toddy farms	9,010	71,668	80,678	8,838	71,668	80,506	103	..	103	69	..	69
7. Tree-tax	..	..	..	..	..	..	..	..	..	..	..	..
Total ..	9,010	71,668	80,678	8,838	71,668	80,506	103	..	103	69	..	69
Toddy.												
8. Rents of (a) Farms	10,429	18,18,988	18,29,417	10,361	18,03,618	18,13,979	62	..	62	6	15,370	15,376
(b) Independent shops	50,156	18,62,982	19,13,138	27,719	18,03,082	18,30,801	6,981	6	6,987	15,456	59,894	75,350
9. License fees of shops	366	94,302	94,668	240	91,996	92,236	94	123	217	32	2,183	2,215
10. Tree-tax	15,831	14,00,098	14,15,932	12,422	13,35,147	13,47,569	1,233	267	1,500	2,179	64,684	66,863
Total ..	76,785	51,76,370	52,53,155	50,742	50,33,843	50,84,585	8,370	396	8,766	17,673	1,42,131	1,59,804
Foreign Spirits.												
11. Excise duty on (a) Locally-made "foreign spirits."	..	35,231	35,231	..	35,230	35,230	..	..	..	..	1	1
(b) Country-brewed beer ..	323	12,047	12,370	323	12,047	12,370	..	..	..	..	..	..
(c) Methylated spirits ..	..	322	322	..	322	322	..	..	..	..	..	..

* Includes Rs. 30,236, revenue of the Mangalore taluk in the South Canara district under the direct management of Government.

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Detail head.	Demand.			Collections.			Remissions.			Balance.		
	Arrears at the beginning of the year.	Current.	Total.	Arrears.	Current.	Total.	Arrears.	Current.	Total.	Arrears.	Current.	Total.
1	2	3	4	5	6	7	8	9	10	11	12	13
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Foreign Spirits—cont.												
12. Fees for licenses for the vend of foreign spirits. I. Wholesale	..	1,700	1,700	..	1,700	1,700	..	..	..	..	..	..
II. Retail—												
(a) Shops	19	21,500	21,519	..	21,450	21,450	19	..	19	..	50	50
(b) Hotels	50	1,375	1,425	..	1,375	1,375	50	..	50	..	..	..
(c) Refreshment rooms. (1) Railway .	..	701	701	..	701	701	..	..	..	..	..	..
(2) Others ..	50	1,275	1,325	..	1,275	1,275	50	..	50	..	..	..
(d) Taverns	6,096	2,72,669	2,78,765	6,096	2,66,981	2,73,077	..	..	..	..	5,688	5,688
(e) Occasional licenses ..	..	368	368	..	368	368	..	..	..	..	..	..
(f) Special do.	..	80	80	..	80	80	..	..	..	..	..	..
(g) Auctioneers' do.	..	20	20	..	20	20	..	..	..	..	..	..
Total ..	6,538	3,47,288	3,53,826	6,419	3,41,549	3,47,968	119	..	119	..	5,739	5,739
Miscellaneous.												
13. Contributions for establishments employed at distilleries and warehouses.	100	2,400	2,500	100	2,400	2,500	..	..	..	..	..	..
14. Penalties and forfeitures	133	21,616	21,749	133	19,775	19,908	..	..	..	..	1,841	1,841
15. Miscellaneous. (a) Fees for licenses for the sale of intoxicating drugs.	..	9,277	9,277	..	9,277	9,277	..	..	..	..	..	..
(b) Other items	..	4,450	4,450	..	4,450	4,450	..	..	..	..	..	..
Total ..	233	37,743	37,976	233	35,902	36,135	..	..	..	..	1,841	1,841
Total, Abkári ..	1,68,022	1,13,52,277	1,15,20,299	1,31,405	1,11,37,032	1,12,68,437	14,826	1,846	16,672	21,791	2,13,399	2,35,190
Opium.												
16. Pass duty on opium imported from Indore	..	3,75,550	3,75,550	..	3,75,550	3,75,550	..	..	..	..	..	..
17. Vend rents of farms	15,897	3,47,534	3,63,431	15,604	2,97,478	3,13,082	..	..	..	293	50,056	50,349
18. Miscellaneous	..	443	443	..	443	443	..	..	..	..	..	..
Total, Opium ..	15,897	7,23,527	7,39,424	15,604	6,73,471	6,89,075	..	..	..	293	50,056	50,349
Grand Total, Opium and Abkári ..	1,83,919	1,20,75,804	1,22,59,723	1,47,009	1,18,10,503	1,19,57,512	14,826	1,846	16,672	22,084	2,63,455	2,85,539

* The difference between the closing balance of 1889–90 and the opening balance of 1890–91 is due to subsequent alterations carried out in the accounts as requested by Collectors.

Arrears.

173. The total arrear demand under abkári and opium at the beginning of the year under report was Rs. 1,83,919, of which Rs. 1,47,009 were collected and Rs. 14,826 remitted, leaving a balance of Rs. 22,084 at the end of the year.

The largest remissions were in the South Arcot and South Canara districts. The amount remitted in South Arcot represented loss by resale and arrears of kist of three toddy shops in Chidambaram town, and that in South Canara represented loss by resale of certain arrack shops in the Mangalore taluk.

Current demand.

174. The total current demand amounted to Rupees 1,20,75,804 as against Rs. 1,13,23,272 for the previous year, showing an increase of Rs. 7,52,532, or 6·6 per cent. The following statement shows the current demand under all the major heads of abkári and opium revenue for 1890-91 and five preceding years:—

Item.	1884-85.	1885-86.	1886-87.	1887-88.	1888-89.	1889-90.	1890-91.
	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Country spirits ..	38,50,015	40,51,117	45,63,574	44,00,039	46,73,827	54,42,923	57,19,208
Do. spirits and toddy combined ..	9,33,785	10,69,363	7,89,499	8,05,938	7,99,847	4,49,619	71,668
Toddy	22,84,021	27,98,374	30,81,315	35,89,539	39,65,736	44,20,164	51,76,370
Foreign spirits ..	64,910	1,34,248	92,729	3,05,837	3,02,669	3,81,764	3,47,288
Miscellaneous ..				12,052	11,680	29,634	37,743
Total ..	71,32,731	80,53,102	85,27,117	91,13,105	97,53,759	1,07,24,104	1,13,52,277
Opium	6,60,155	7,58,551	6,70,380	6,59,568	6,74,411	5,99,168	7,23,527
Grand Total, Excise ..	77,92,886	88,11,653	91,97,497	97,72,973	1,01,28,170	1,13,23,272	1,20,75,804

The increase under country spirits is due to the enhancement of the rates of still-head duty in almost all the private distillery supply tracts and to the separation of country spirits from toddy in the Gudiváda taluk and the Núzvíd and Vissannapet divisions of Kistna and the Cumbum and Márkápur taluks of Kurnool. The decrease under country spirits and toddy combined follows, as a matter of course, from the contraction of the area over which the combined system prevails.

The increase under toddy is due to the second of the causes given for the increase under country spirits as well as to an increase in shop rents and tree-tax consequent on the extension of the system of separate sale of shops to 20 taluks and of the tree-tax system to 21 taluks from 1st October 1890. The decrease under foreign spirits is attributable to smaller issues of locally-made "foreign spirits" consequent on the increase in the tariff rate of duty. The increase under "Miscellaneous" is due to "Penalties" imposed on renters for failure to pay up their monthly kists on the prescribed date and to enhancement of license fees on ganja shops. The increase under opium is partly due to larger receipts on account of pass-duty owing to larger* imports of the drug into Godávari and Madras and partly to higher rentals obtained for the opium farms owing to the fall in the price of opium at Malwa, which was abnormally high in the previous year on account of short crops.

	Number of chests imported in 1889-90.	1890-91.
* Godávari	251½	297
Madras	63	75

Fifty-six per cent. of the revenue under country spirits was levied in the shape of excise duty and 32 per cent. in the shape of rents for the privilege of vend against 59 and 30 per cent., respectively, in the previous year.

The remaining 12 per cent. related to rents for the combined privileges of manufacture and vend of country spirits and revenue derived in the Agency tracts, &c. The proportionate decrease under excise duty was mainly due to the decrease in issues consequent on the general enhancement of duty referred to above and the increase under vend-rents to the separation of arrack from toddy in the Gudiváda taluk and the Núzvíd and Vissannapet divisions of Kistna and Cumbum and Márkápur taluks of the Kurnool district and the introduction of the excise system into these tracts.

Collections.

175. A comparative statement of the collection, current and arrears, in each district is subjoined:—

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COMPARATIVE Statement of Collections of Abkári and Opium Revenue for 1890-91 according to the Demand, Collection and Balance Statement.

District.	Country Spirits.		Combined Country Spirits and Toddy.		Toddy.		Foreign Spirits.		Miscellaneous.		Total, Abkari.		Opium.		Grand Total (Excise).		Increase or decrease.
	1889-90.	1890-91.	1889-90.	1890-91.	1889-90.	1890-91.	1889-90.	1890-91.	1889-90.	1890-91.	1889-90.	1890-91.	1889-90.	1890-91.	1889-90.	1890-91.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
1. Ganjam ..	89,487	1,15,794	..	..	19,940	19,570	5,167	5,269	333	586	1,14,927	1,41,219	19,413	19,129	1,34,340	1,60,348	+ 26,008
2. Vizagapatam.	1,82,648	2,10,698	..	..	43,273	38,231	575	550	311	225	2,26,807	2,49,704	1,29,379	1,46,612	3,56,186	3,96,316	+ 40,130
3. Godávari ..	2,88,431	4,17,702	1,96,798	..	1,01,209	2,51,701	3,318	3,569	158	151	5,92,914	6,73,123	2,41,103	2,94,431	8,34,017	9,67,554	+ 1,33,537
4. Kistna ..	3,86,661	5,07,590	1,61,884	78,295	1,58,766	2,20,525	4,570	4,444	1,336	960	7,13,217	8,11,814	46,409	46,727	7,59,626	8,58,541	+ 98,915
5. Nellore ..	1,80,965	1,71,988	..	..	48,810	49,337	1,690	3,062	1,364	1,788	2,32,829	2,26,235	5,087	4,529	2,37,916	2,30,764	— 7,152
6. Cuddapah ..	2,46,796	2,58,647	..	..	1,17,784	1,29,689	3,702	4,520	604	327	3,68,886	3,93,183	10,852	7,422	3,79,738	4,00,605	+ 20,867
7. Anantapur..	1,70,978	1,80,749	..	..	2,21,524	2,68,303	1,397	1,798	164	368	3,94,063	4,51,218	1,921	3,045	3,95,984	4,54,263	+ 58,279
8. Bellary ..	3,40,494	3,46,065	..	..	2,98,425	3,25,228	12,162	3,633	927	1,647	6,52,008	6,76,573	8,263	9,264	6,60,271	6,85,837	+ 25,566
9. Kurnool ..	1,30,657	1,57,972	49,622	2,200	2,50,879	2,66,867	567	1,110	160	256	4,31,885	4,28,405	10,190	8,371	4,42,075	4,36,776	— 5,299
10. Madras ..	5,27,432	4,60,289	..	..	4,33,504	4,68,374	2,48,994	1,85,117	8,295	10,543	12,18,225	11,24,323	57,989	71,611	12,76,214	11,95,934	— 80,280
11. Chingleput.	1,66,316	1,40,170	..	..	1,50,534	1,59,807	2,368	3,629	969	1,099	3,20,187	3,04,705	8,398	5,012	3,28,585	3,09,717	— 18,868
12. North Arcot.	5,39,458	5,67,294	..	..	3,00,167	3,58,711	13,149	17,350	1,548	2,519	8,54,322	9,45,874	7,772	15,349	8,62,094	9,61,223	+ 99,129
13. South Arcot.	4,53,783	4,80,264	..	..	1,90,337	2,03,473	7,855	3,841	1,089	1,802	6,53,065	6,89,380	1,504	2,468	6,54,569	6,91,848	+ 37,279
14. Tanjore ..	1,81,280	1,81,644	..	..	5,91,413	7,22,815	3,188	2,665	1,918	3,208	7,77,828	9,10,332	3,075	4,573	7,80,903	9,14,905	+ 1,34,002
15. Trichinopoly.	1,73,158	1,78,760	..	..	1,29,617	1,51,717	1,180	650	1,007	729	3,04,962	3,34,856	5,318	6,424	3,10,280	3,41,280	+ 31,000
16. Madura ..	2,52,144	2,41,277	..	..	1,61,930	1,85,533	1,509	2,343	238	449	4,15,821	4,29,602	4,355	5,618	4,20,176	4,35,220	+ 15,044
17. Tinnevelly..	1,36,407	1,34,267	..	..	1,35,590	1,49,609	3,680	4,691	1,114	1,161	2,76,791	2,89,728	3,000	3,980	2,79,791	2,93,708	+ 13,917
18. Coimbatore.	2,36,268	2,63,611	..	..	3,03,497	3,23,797	34,897	16,861	1,246	1,663	5,75,908	6,05,932	4,625	5,676	5,80,533	6,11,608	+ 31,075
19. Nílgiris ..	1,79,977	1,74,903	..	..	..	..	35,120	73,394	35	102	2,15,132	2,48,399	5,215	6,185	2,20,347	2,54,584	+ 34,237
20. Salem ..	3,01,929	2,77,127	..	..	3,41,417	3,78,269	4,903	3,235	4,241	3,262	6,52,490	6,61,893	6,789	6,147	6,59,279	6,68,040	+ 8,761
21. South Canara	1,36,110	1,21,415	..	..	1,56,094	1,64,922	423	496	880	1,516	2,93,507	2,88,343	1,928	2,025	2,95,435	2,90,368	— 5,067
22. Malabar ..	1,13,268	1,31,017	36,988	11	2,44,420	2,45,047	5,355	5,747	1,501	1,774	4,01,532	3,83,596	11,562	14,477	4,13,094	3,98,073	— 15,021
Total ..	54,14,647	57,19,243	4,45,292	80,506	44,02,130	50,84,585	3,95,769	3,47,968	29,468	36,135	1,06,87,306	1,12,68,437	5,94,147	6,89,075	1,12,81,453	1,19,57,512	+ 6,76,059

From the above it will be seen that an increase of revenue due mainly to improved systems of abkári administration is noticeable in 16 out of 22 districts. The districts which show a decrease are Nellore, Kurnool, Madras, Chingleput, South Canara and Malabar.

In Nellore the decrease which occurs under "country spirits" was due partly to a fall in consumption on account of the enhancement of excise duty and partly to a decrease in the vend-rents owing to the losses sustained by the renters in previous year. The small decrease in Kurnool was due to the novelty of the excise system, which was first introduced during the year under report into the taluks east of the Nallamalais and to the unpopularity of the jaggery spirits supplied thereto. The reduction in the number of shops and the decrease in consumption consequent on an unfavorable season contributed to the decrease of revenue in Madras. The decrease in Chingleput was due to the fall in consumption on account of the unfavorable character of the season and also to the decrease in the opium rentals due to over-competition in the previous year. The decrease in South Canara is attributed to the abolition of 8 principal arrack shops in the Mangalore Municipality, want of bids for most of the town arrack shops lying outside the municipality which led to the closure of 26 shops from 1st October 1890, and also to smaller sales of the jaggery liquor obtained by Government from outside the district during the summer half of the year. The unsatisfactory working of the modified contract distillery supply system by the excise renters accounts for the decrease in revenue in Malabar.

176. According to the Accountant-General's books, the total receipts under abkári and opium for 1890–91, exclusive of interest on arrears, amounted to Rs. 1,19,96,676 against Rs. 1,14,02,052 in the previous year, showing an increase of Rs. 5,94,624. The subjoined statement explains the difference between the collections as given by the Accountant-General and those of the demand, collection and balance statement (Appendix K summarised in paragraph 172 above). The larger figures given by the Accountant-General are, it will be seen, mainly due to advance payments :—

District.	Amount as per treasury account.	DEDUCT: Collections made on account of other districts.	DEDUCT: Collections on account of future kists.	Net collections.	ADD: Collections made in other districts.	ADD: Collections made in advance in previous years and brought to account in this year.	Amount as per demand, collection and balance statement.
1	2	3	4	5	6	7	8
	RS.	RS.	RS.	RS.	RS.	RS.	RS.
1. Ganjam	1,60,364	..	121	1,60,243	..	105	1,60,348
2. Vizagapatam	3,11,175	..	3,019	3,08,156	81,700	3,460	3,96,316
3. Godávari	7,53,821	68	14,891	7,38,862	2,13,462	15,230	9,67,554
4. Kistna	8,35,452	256	9,900	8,25,296	26,668	6,577	8,58,541
5. Nellore	2,16,500	..	4,154	2,12,346	13,885	4,533	2,30,764
6. Cuddapah	3,63,157	15,950	13,588	3,33,619	53,241	13,745	4,00,605
7. Anantapur	4,24,925	4,854	23,758	3,96,313	32,213	25,737	4,54,263
8. Bellary	7,35,970	54,665	7,352	6,73,953	3,454	8,430	6,85,837
9. Kurnool	4,21,458	1,569	2,611	4,17,278	17,993	1,505	4,36,776
10. Madras	14,62,542	4,35,428	31,577	9,95,537	1,35,011	65,386	11,95,934
11. Chingleput	2,47,782	18,750	5,378	2,23,654	81,674	4,389	3,09,717
12. North Arcot	10,23,520	1,03,310	13,250	9,06,960	45,706	8,557	9,61,223
13. South Arcot	8,62,548	1,71,335	26,957	6,64,256	4,802	22,790	6,91,848
14. Tanjore	11,17,135	1,92,585	66,039	8,58,511	30,490	25,904	9,14,905
15. Trichinopoly	2,77,974	14,618	12,453	2,50,903	79,814	10,563	3,41,280
16. Madura	3,83,206	7,265	4,548	3,71,393	55,277	8,550	4,35,220
17. Tinnevelly	2,42,348	278	3,168	2,38,902	50,846	3,960	2,93,708
18. Coimbatore	7,02,344	1,39,048	8,310	5,54,956	45,180	11,472	6,11,608
19. Nilgiris	1,73,952	817	1,617	1,71,518	79,621	3,445	2,54,584
20. Salem	6,12,832	7,536	83,838	5,21,463	71,582	74,995	6,68,040
21. South Canara	2,89,114	..	2,454	2,86,660	700	3,008	2,90,368
22. Malabar	3,78,557	9,010	15,373	3,54,174	32,712	11,187	3,98,073
Total ..	1,19,96,676	11,77,342	3,54,381	1,04,64,953	11,59,031	3,33,528	1,19,57,512

Balance.

177. The balance that remained to be collected at the end of the year was Rs. 2,63,455 against Rs. 1,67,450 in the previous year. This amount has been reduced by subsequent collections and remissions to Rs. 82,028 at the end of July 1891.

Charges.

178. The charges debitable to abkári during the year amounted to Rs. 4,70,540 against Rs. 3,82,794 in 1889–90 as per particulars shown below :—

	1889–90.	1890–91.
	RS.	RS.
Establishments—		
Permanent	2,06,453	2,47,248
Temporary	67,200	1,03,474
Total ...	2,73,653	3,50,722
Contingencies—		
Travelling allowance	11,941	16,286
Service postage	2,751	4,587
Do. telegrams	413	483
Miscellaneous	8,550	16,107
House-rent to Assistant Commissioners	369	358
Rewards	35,603	53,558
Cost, freight, &c., of spirits	31,751	9,229
Registration charges	4,062	4,780
Law charges	50	563
Compensation to Madras Municipality (under G.Os., Revenue, No. 520, dated 24th June 1886, and No. 3309, dated 8th June 1888)	13,607	13,607
Petty construction and repairs	44	260
Total ...	1,09,141	1,19,818
Grand Total ...	3,82,794	4,70,540

The increase in the cost of establishment is due chiefly to the entertainment of additional men for working the tree-tax system, which was extended to 21 taluks, and to the formation of new circles in the year under review; the increase under rewards is caused by a larger number of cases detected during the year and that under travelling allowance is due to better itineration of the abkári officers. The increase under miscellaneous is due to larger payments of batta to witnesses, &c. The decrease in the cost freight, &c., of spirits is attributable to the direct management by Government of the arrack supply to the Mangalore taluk for only six months in the year under review instead of throughout the year as in 1889–90.

Net revenue.

	RS.
* Receipts according to Accountant-General's figures	1,19,96,676
Charges..	4,70,540
Net balance ..	1,15,26,136

179. The net abkári and opium revenue for 1890–91, after deducting charges, amounts to Rs. 1,15,26,136,* thus showing an increase of more than five lakhs over that realised in the previous year.

General incidence of taxation.

180. The incidence per head of population (according to the census of 1891) of the total excise (abkári and opium) revenue amounts to 5 annas 5 pies in the year under report against 5 annas 2 pies in 1889–90, showing an increase of 5·2 per cent.

W. S. MEYER,
Ag. Secretary to the Commissioner of
Salt, Abkári and Separate Revenue.

MADRAS,
3rd October 1891.

APPENDIX A.

NOTE.—The figures of area for all districts except North Arcot, Nilgiris, South Canara and Malabar are revised figures now furnished by Collectors.

STATEMENT showing the consumption of Country Spirits, distribution of Shops, &c., in the several Taluks and Towns during the year 1890-91.

Taluks and towns.	Population as per census of 1891.	Area.	Number of shops opened.	Consumption. 20° under-proof.	30° under-proof.	60° under-proof.	Total reduced to proof strength.	Consumption per head (at proof).	Sales per shop (at proof).	Square miles per shop.	Population per shop.	Reported average selling price per gallon of 20° under-proof.	30° under-proof.	60° under-proof.	Remarks.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
GANJAM DISTRICT.															
Excise—Contract Distillery Supply System.															
		SQ. MLS.		GALS.	GALS.	GALS.	GALS.	GALS.	GALS.			RS. A. P.	RS. A. P.	RS. A. P.	
Berhampore	647,520	1,772	361	27	999	36,357	15,264	·024	42	4·9	1,794	5 5 0	4 7 6	2 13 7	
Berhampore town ..	25,647	5	14	30	5,160	1,290	4,152	·162	297	·4	1,832	5 4 0	4 10 5	3 0 0	
Goomsur	316,759	1,621	81	75	527	12,283	5,342	·017	66	20·0	3,911	5 4 0	4 6 6	2 5 1	
Chicacole	604,829	1,330	91	..	1,066	13,493	6,143	·010	68	14·6	6,646	..	4 8 0	2 11 2	
Total ..	1,594,755	4,728	547	132	7,752	63,423	30,901	·019	56	8·6	2,915	5 4 2	4 9 5	2 11 6	
VIZAGAPATAM DISTRICT.															
Excise—Contract Distillery Supply System.															
Anakápalle	152,372	297	15	..	1,798	..	1,259	·008	84	19·8	10,158	..	4 8 0	..	
Bimlipatam	105,180	203	13	55	2,647	..	1,897	·018	146	15·6	8,091	3 9 6	2 15 0	..	
Bimlipatam town	9,827	4	7	852	12,113	..	9,161	·932	1,309	·6	1,404	3 0 0	2 4 0	..	
Bobbili	128,834	268	14	..	150	1,630	757	·006	54	19·1	9,202	..	3 4 4	1 15 5	
Chípurupalle	156,740	549	10	..	568	730	690	·004	69	51·9	15,674	..	4 8 0	2 11 0	
Gajapatinagaram	123,699	333	11	..	800	550	780	·006	71	30·3	11,245	..	3 0 0	2 0 0	
Golgonda	118,678	525	13	..	1,619	..	1,133	·010	87	40·4	9,129	..	4 8 0	..	
Pálkonda	208,138	334	20	..	150	4,200	1,785	·009	89	16·7	10,407	..	3 0 0	1 11 6	
Párvatipur	109,003	401	11	..	350	3,386	1,599	·015	145	36·5	9,909	..	3 2 9	1 13 7	
Sarvasiddhi	155,014	360	17	..	1,800	..	1,260	·008	74	21·2	9,118	..	4 3 11	..	
Sálúr	83,420	180	14	..	250	3,000	1,375	·016	98	12·9	5,959	..	4 1 8	2 5 10	
Srungavarapukóta ..	129,238	274	17	..	458	214	406	·003	24	16·1	7,602	..	3 8 4	2 8 0	
Viravilli	197,730	424	52	..	2,626	..	1,838	·009	35	8·1	3,803	..	4 1 8	..	
Vizagapatam	62,835	170	11	..	1,511	..	1,058	·017	96	15·5	5,712	..	2 13 3	..	
Vizagapatam town ..	33,723	3	14	1,724	22,879	1	17,395	·516	1,243	·2	2,409	2 14 10	2 4 0	..	
Vizianagrum	134,472	289	5	..	425	..	297	·002	59	57·8	26,894	..	3 10 0	..	
Vizianagrum town ..	32,348	5	10	197	12,159	..	8,669	·268	867	·5	3,235	2 9 9	2 5 5	..	
Total ..	1,941,251	4,619	254	2,828	62,303	13,711	51,359	·026	202	18·2	7,643	2 15 1	2 10 2	1 15 11	

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APPENDIX A—*cont.*

Statement showing the consumption of Country Spirits, distribution of Shops, &c., in the several Taluks and Towns during the year 1890-91—*cont.*

Taluks and towns.	Population as per census of 1891.	Area.	Number of shops opened.	Consumption. 30° under-proof.	60° under-proof.	70° under-proof.	Total reduced to proof strength.	Consumption per head (at proof).	Sales per shop (at proof).	Square miles per shop.	Population per shop.	Reported average selling price per gallon of 30° under-proof.	60° under-proof.	70° under-proof.	Remarks.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
GODAVARI DISTRICT.															
Renting System.															
		SQ. MLS.		GALS.	GALS.	GALS.	GALS.	GALS.	GALS.			RS. A. P.	RS. A. P.	RS. A. P.	
Rámachandrapuram ..	261,403	399	178	..	25,366	10,768	13,377	·051	75	2·2	1,469	..	1 8 0	1 4 0	
Amalápuram	256,032	506	134	..	24,302	..	9,961	·039	74	3·8	1,911	..	1 8 0	..	
Narsápur	230,346	437	174	..	27,407	23,869	18,124	·079	101	2·5	1,324	..	1 8 0	1 2 0	
Tanuku	203,973	371	134	..	18,090	21,199	13,596	·067	101	2·8	1,522	..	1 8 0	1 2 0	
Bhimavaram	122,007	321	110	..	25,393	15,143	14,769	·120	134	2·9	1,109	..	1 8 0	1 2 0	
Rajahmundry	107,329	442	81	..	27,344	2,382	11,652	·109	144	5·4	1,325	..	1 8 0	1 2 0	
Rajahmundry town ..	38,343	39	5	..	37,607	3,720	16,159	·421	3,232	7·8	7,668	..	1 8 0	1 2 0	
Peddápuram	137,893	646	106	..	18,778	..	7,511	·054	71	6·1	1,301	..	1 8 0	..	
Ellore	172,795	729	160	..	52,436	52,369	36,667	·212	229	4·6	1,080	..	1 8 0	1 4 0	
Yernagúdem	136,535	1,107	144	..	27,072	14,527	15,187	·111	105	7·7	948	..	1 8 0	1 2 0	
Cocanada	* 120,676	190	73	..	21,749	26,603	16,680	·138	228	2·6	1,653	..	1 10 0	1 10 0	* Excludes the number (864) of British subjects living in Yanam French territory.
Pithápuram	83,892	192	42	..	12,423	..	4,969	·059	118	4·6	1,397	..	1 8 0	..	
Tuni	81,789	320	40	242	4,111	..	1,814	·022	45	8·0	2,045	4 8 0	1 11 6	..	
Total ..	*1,953,013	5,099	1,381	242	322,678	170,520	180,397	·092	131	4·1	1,414	†4 8 0	1 8 6	1 3 0	† The district average is Rs. 2-9-5.

APPENDIX A—*cont.*

Statement showing the consumption of Country Spirits, distribution of Shops, &c., in the several Taluks and Towns during the year 1890-91—*cont.*

Taluks and towns.	Population as per census of 1891.	Area.	Number of shops opened	Consumption. 20° under-proof.	30° under-proof.	60° under-proof.	70° under-proof.	Total in terms of proof strength.	Consumption per head (at proof).	Sales per shop (at proof).	Square miles per shop.	Population per shop.	Reported average selling price per gallon of 20° under proof.	30° under proof.	60° under-proof.	Remarks.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
KISTNA DISTRICT.																
Excise—Contract Distillery Supply System.																
		SQ. MLS.		GALS.	GALS.	GALS.	GALS.	GALS.	GALS.	GALS.			RS. A. P.	RS. A. P.	RS. A. P.	
Guntúr	143,276	487	70	206	16,606	104	..	11,830	·082	169	6·9	2,047	4 8 0	3 14 0	1 14 0	Average selling price per gallon of 30° under-proof :—
Guntúr town	23,486	13	4	..	9,927	..	..	6,949	·295	1,737	3·2	5,871	..	4 8 0	..	RS. A. P.
Palnád	141,985	1,057	83	..	10,766	..	..	7,536	·053	91	12·7	1,711	..	4 8 0	..	
Narsaraopet	156,561	712	83	..	9,383	..	..	6,568	·041	79	8·6	1,886	..	4 2 0	..	Gudiváda
Sattenapalle	138,853	714	90	2,243	9,165	..	..	8,210	·059	91	7·9	1,543	4 8 0	4 8 0	..	taluk and
Nandigáma	126,693	649	60	..	16,822	..	..	11,776	·093	195	10·8	2,112	..	3 10 6	..	Núzvid
Bezváda	89,100	530	49	24	8,306	49	..	5,853	·065	119	10·8	1,818	4 8 0	4 8 0	2 4 0	and Vis-
Bezváda town	17,652	4	6	..	14,772	..	..	10,340	·586	1,723	·7	2,942	..	4 8 0	..	sannapet
Vinukonda	82,434	666	32	..	1,656	..	..	1,159	·014	36	20·8	2,576	..	4 2 0	..	divisions. 3 8 5
Gudiváda	118,041	542	86	1,018	9,175	3,693	..	8,714	·074	101	6·3	1,373	4 8 0	3 12 0	2 4 0	Other excise tracts. 4 0 4
Núzvid	152,069	560	80	50	9,929	1,730	..	7,682	·050	96	7·0	1,901	4 8 0	3 12 0	2 4 0	Rented
Vissannapet	61,102	324	15	..	2,874	2,144	..	2,870	·047	191	21·6	4,073	..	3 15 0	2 4 9	taluks .. 2 13 10
Masulipatam town ..	38,851	4	8	13,197	15,659	219	..	21,607	·556	2,701	·5	4,856	4 4 0	3 6 0	1 8 0	
Total ..	1,290,103	6,262	666	16,738	135,040	7,939	..	1,11,094	·086	167	9·4	1,937	..	..	..	Whole district .. 3 7 1
** Renting System.*																
Répalle	222,881	602	339	..	..	37,474	21,752	21,515	·096	63	1·8	657	..	..	2 4 0	
Bápatla	180,435	665	129	..	..	32,219	13,376	16,900	·093	131	5·2	1,399	..	..	1 14 0	
Bandar	159,687	543	345	..	..	44,368	11,719	21,263	·133	62	1·6	463	..	..	1 8 0	
Total ..	563,003	1,810	813	..	..	114,061	46,847	59,678	·106	73	2·2	692	..	..	..	

* The average selling price of a gallon of 70° under-proof in these tracts is reported to be Rs. 1-8-0.

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APPENDIX A—*cont.*

Statement showing the consumption of Country Spirits, distribution of Shops, &c., in the several Taluks and Towns during the year 1890-91—*cont.*

Taluks and towns.	Population as per census of 1891.	Area.	Number of shops opened.	Consumption. 20° under-proof.	30° under-proof.	60° under-proof.	Total reduced to proof strength.	Consumption per head (at proof).	Sales per shop (at proof).	Square miles per shop.	Population per shop.	Reported average selling price per gallon of 20° under-proof.	30° under-proof.	60° under-proof.	Remarks.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
NELLORE DISTRICT.															
Excise—Private Distillery Supply System.															
		SQ. MLS.		GALS.	GALS.	GALS.	GALS.	GALS.	GALS.			RS. A. P.	RS. A. P.	RS. A. P.	
Nellore	166,632	638	65	..	6,214	..	4,350	·026	67	9·8	2,564	..	5 0 0	..	
Nellore town	29,341	16	22	..	10,718	..	7,503	·256	341	·7	1,334	..	5 0 0	..	
Gúdúr	143,980	806	56	..	5,840	..	4,088	·028	73	14·4	2,571	..	5 0 0	..	
Gúdúr town	5,691	19	1	..	365	..	255	·044	255	19·0	5,691	..	6 0 0	..	
Ongole	225,160	783	70	..	7,917	..	5,542	·024	79	11·2	3,217	..	5 0 0	..	
Kandukúr	148,623	722	31	..	2,793	..	1,955	·013	63	23·3	4,794	..	5 0 0	..	
Kavali	82,975	527	18	..	1,896	..	1,327	·016	74	29·3	4,609	..	5 0 0	..	
Atmakúr	101,184	628	24	..	1,358	..	951	·009	40	26·2	4,216	..	5 0 0	..	
Udayagiri	100,208	641	30	..	1,110	..	777	·007	26	21·3	3,340	..	5 0 0	..	
Venkatagiri	56,476	233	12	..	1,821	..	1,275	·022	106	19·4	4,706	..	6 0 0	..	
Darsi	84,810	500	16	..	1,526	..	1,068	·012	67	31·2	5,300	..	5 4 0 to 5 8 0	..	
Pólúr	55,868	242	16	..	1,720	..	1,204	·021	75	15·1	3,491	..	5 8 0	..	
Rápúr	61,281	519	7	..	542	..	379	·006	54	74·1	8,754	..	5 0 0 to 5 4 0	..	
Kanigiri	131,262	759	18	..	800	..	560	·004	31	42·1	7,292	..	5 0 0	..	
Podili	68,390	400	15	..	764	..	535	·008	36	26·6	4,559	..	4 8 0	..	
Total ..	1,461,881	7,433	401	..	45,384	..	31,769	·021	79	18·5	3,646	..	5 0 9	..	
CUDDAPAH DISTRICT.															
Excise—Private Distillery Supply System.															
Badvél	93,086	756	24	..	1,740	..	1,218	·013	51	31·5	3,878	..	4 8 0 to 6 0 0	..	
Proddutur	98,350	478	61	311	4,368	..	3,306	·033	54	7·8	1,612	6 8 0	6 0 0	..	
Sidhout	66,852	605	30	..	3,201	..	2,241	·033	75	20·1	2,228	..	5 0 0	..	
Pullampet	148,925	978	51	..	5,561	..	3,893	·026	76	19·1	2,929	..	4 8 0	..	
Cuddapah	137,682	760	67	36	5,168	..	3,646	·026	54	10·3	2,055	6 0 0	5 8 0 to 5 12 0	..	
Cuddapah town	17,121	* 3	9	361	8,916	..	6,530	·381	725	·3	1,902	..	3 0 0 to 4 8 0	..	
Jammalamadugu	101,098	616	82	3,113	1,526	..	3,559	·035	43	7·5	1,232	6 12 0	6 4 0	..	* The area for abkári purposes cannot be ascertained.
Pulivendla	105,885	702	80	..	4,040	..	2,828	·026	35	8·8	1,324	..	5 0 0	..	† Excludes the Kurnool-Cuddapah canal population (186) the distribution of which between the taluks traversed by the canal is not known.
Ráyachóti	113,147	998	73	..	4,525	..	3,167	·028	43	13·7	1,550	..	4 8 0	..	
Kadiri	134,720	1,159	85	5,010	..	..	4,008	·029	47	13·6	1,585	6 0 0	..	..	
Váyalpád	125,009	833	70	1,692	3,903	..	4,086	·033	58	11·9	1,786	4 8 0	4 8 0 to 4 12 0	..	
Madanapalle	126,826	838	35	2,998	2,651	..	4,254	·033	121	23·9	3,624	4 0 0 to 4 8 0	3 9 0 to 4 0 0	..	
Total ..	†1,268,701	8,726	667	13,521	45,599	..	42,736	·033	64	13·1	1,902	..	5 2 0	..	

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APPENDIX A—*cont.*

Statement showing the Consumption of Country Spirits, distribution of Shops, &c., in the several Taluks and Towns during the year 1890-91—*cont.*

Taluks and towns.	Population as per census of 1891.	Area.	Number of shops opened.	Consumption. 20° under-proof.	30° under-proof.	60° under-proof.	Total reduced to proof strength.	Consumption per head (at proof).	Sales per shop (at proof).	Square miles per shop.	Population per shop.	Reported average selling price per gallon of 20° under-proof.	30° under-proof.	60° under-proof.	Remarks.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
ANANTAPUR DISTRICT.															
Excise—Private Distillery Supply System.															
		SQ. MLS.		GALS.	GALS.	GALS.	GALS.	GALS.	GALS.			RS. A. P.	RS. A. P.	RS. A. P.	
Anantapur	97,354	730	58	1,320	2,398	..	2,734	·028	47	12·6	1,675	6 0 0	5 4 0	..	
Anantapur town	6,981	9	1	100	1,555	..	1,168	·167	1,168	9·0	6,981	6 0 0	6 0 0	..	
Gooty	135,238	938½	85	13,402	..	..	10,722	·079	126	11·0	1,591	5 14 8	..	..	
Gooty town	6,635	7½	1	1,257	..	..	1,006	·152	1,006	7·5	6,635	6 0 0	..	..	
Tadpatri	1,02,434	567¼	82	6,488	..	..	5,190	·051	63	6·9	1,250	6 0 0	..	..	
Tadpatri town	10,255	10¾	1	2,867	..	..	2,294	·224	2,294	10·7	10,255	6 0 0	..	..	
Dharmavaram taluk ..	1,18,686	1,187	52	850	3,790	..	3,333	·028	64	22·8	2,282	5 0 0	5 0 0	..	
Penukonda	80,214	955	40	150	4,150	..	3,025	·038	76	23·9	2,005	5 12 0	5 0 0	..	
Hindupur	81,747	425	4	..	1,550	..	1,085	·013	271	106·2	20,437	..	5 0 0	..	
Madakasira	68,011	451	19	..	1,250	..	875	·013	46	23·7	3,580	..	4 14 0	..	
Total ..	7,07,555	5,281	343	26,434	14,693	..	31,432	·044	92	15·4	2,063	..	5 2 4	..	
BELLARY DISTRICT.															
Excise—Private Distillery Supply System.															
Bellary	120,830	936	51	1,118	4,354	..	3,942	·033	77	18·4	2,369	5 0 0 to 6 0 0	4 8 0 to 5 4 0	..	
Bellary Cantonment ..	59,771	26	20	..	42,633	..	29,843	·499	1,492	·1·3	2,988	..	4 8 0	..	
Hospet	79,664	537	23	..	3,034	..	2,124	·027	92	23·3	3,464	..	4 8 0 to 5 0 0	..	
Hospet town	12,833	3	3	48	2,227	..	1,597	·124	532	1·0	4,278	..	4 8 0 to 5 0 0	..	
Kúdligi	94,344	863	14	..	893	..	625	·007	45	61·6	6,739	..	4 8 0 to 6 0 0	..	
Hadagalli	103,885	585	15	..	740	..	518	·005	34	39·0	6,926	..	5 13 4 to 6 0 0	..	
Harpanahalli	82,308	695	9	..	1,129	..	790	·010	88	77·2	9,145	..	5 8 0 to 6 0 0	..	
Alúr	88,159	686	41	..	5,815	..	4,071	·046	99	16·7	2,150	..	5 12 0 to 6 0 0	..	
Adóni	135,069	837	52	5,875	106	..	4,774	·035	92	16·1	2,597	6 0 0	6 0 0	..	
Adóni town	26,212	2	5	..	7,291	..	5,104	·194	1,021	·4	5,242	..	4 8 0	..	
Ráyadrug	97,592	815	63	2,646	1,378	..	3,082	·031	49	12·9	1,549	6 0 0	6 0 0	..	
Total ..	900,667	5,985	296	9,687	69,600	..	56,470	·063	190	20·2	3,043	..	4 13 1	..	

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APPENDIX A—*cont.*

Statement showing the consumption of Country Spirits, distribution of Shops, &c., in the several Taluks and Towns during the year 1890-91—*cont.*

Taluks and towns.	Population as per census of 1891.	Area.	Number of shops opened.	Consumption. 20° under-proof.	30° under-proof.	60° under-proof.	Total reduced to proof strength.	Consumption per head (at proof).	Sales per shop (at proof).	Square miles per shop.	Population per shop.	Reported average selling price per gallon of 20° under-proof.	30° under-proof.	60° under-proof.	Remarks.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
KURNOOL DISTRICT.															
Excise—Private Distillery Supply System.															
		SQ. MLS.		GALS.	GALS.	GALS.	GALS.	GALS.	GALS.			RS. A. P.	RS. A. P.	RS. A. P.	
Pattikonda	138,787	1,134	111	7,290	290	..	6,035	·043	54	10·2	1,250	6 0 0	5 0 0	..	The average selling price for the district is Rs. 5 per gallon of 30° under-proof.
Rámallakót	100,749	838	64	3,980	..	..	3,184	·032	50	13·1	1,574	4 14 11	..	..	
Kurnool town	24,523	8	7	4,181	..	..	3,345	·136	478	1·1	3,503	4 8 0	..	..	
Nandikótkur	88,575	1,322	39	3,084	..	..	2,467	·028	63	33·9	2,271	5 15 0	..	..	
Nandyál	85,664	847	72	1,767	2,499	..	3,163	·037	44	11·8	1,190	4 14 7	4 7 4	..	
Nandyál town	10,783	7	3	1,370	204	..	1,239	·115	413	2·3	3,594	6 0 0	2 10 0	..	
Sirvel	65,202	613	61	2,259	..	..	1,807	·028	30	10·0	1,069	6 9 1	..	..	
Koilkuntla	86,631	572	56	3,159	..	..	2,527	·029	45	10·2	1,547	5 15 4	..	..	
Total ..	600,914	5,341	413	27,090	2,993	..	23,767	·040	58	12·9	1,455	..	..	..	
Excise—Contract Distillery Supply System.															
Cumbum	116,538	1,056	79	50	2,840	3,315	3,354	·029	42	13·4	1,475	5 0 0	4 2 10	2 11 5	
Márkápur	100,076	1,117	48	..	2,994	..	2,096	·021	44	23·3	2,085	..	4 4 4	..	
Total ..	216,614	2,173	127	50	5,834	3,315	5,450	·025	43	17·1	1,706	..	..	..	
MADRAS TOWN CIRCLE.															
Excise—Private Distillery Supply System.															
Madras City	449,946	27	48	..	81,974	..	57,382	·128	1,195	·6	9,374	..	4 13 1	..	
The outside shops ..	224,099	347	4	..	5,017	..	3,512	·078	878	4·9	3,201	..	4 11 0	..	
Cantonment shops ..			3	..	7,791	..	5,453		1,818			..	4 6 1	..	
The rest of the Saidápet taluk.			63	..	12,284	..	8,599		136			..	4 10 6	..	
Total ..	674,045	374	118	..	107,066	..	74,946	·111	635	3·2	5,712	..	4 11 11	..	

APPENDIX A—*cont.*

Statement showing the Consumption of Country Spirits, distribution of Shops, &c., in the several Taluks and Towns during the year 1890-91—*cont.*

CHINGLEPUT DISTRICT.

Excise—Private Distillery Supply System.

Taluks and towns.	Population as per census of 1891.	Area.	Number of shops opened.	Consumption. 20° under-proof.	Consumption. 30° under-proof.	Consumption. 60° under-proof.	Consumption. Total reduced to proof strength.	Consumption per head (at proof).	Sales per shop (at proof).	Square miles per shop.	Population per shop.	Reported average selling price per gallon of 20° under-proof.	Reported average selling price per gallon of 30° under-proof.	Reported average selling price per gallon of 60° under-proof.	Remarks.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
		SQ. MLS.		GALS.	GALS.	GALS.	GALS.	GALS.	GALS.			RS. A. P.	RS. A. P.	RS. A. P.	
Ponnéri	122,485	347	42	..	6,711	..	4,698	·038	112	8·3	2,916	..	5 0 0	..	
Tiruvallúr	166,248	505	63	..	5,694	..	3,986	·024	63	8·0	2,639	..	5 0 0	..	
Tiruvallúr town	5,029	2	2	..	1,240	..	868	·173	434	1·0	2,514	..	5 0 0	..	
Conjeeveram *	176,227	503	67	..	6,701	..	4,691	·027	70	7·5	2,630	..	5 0 0	..	* The whole taluk was leased by shops.
Conjeeveram town *	42,561	9	14	..	10,509	..	7,356	·173	525	·6	3,040	..	4 8 0	..	
Chingleput	131,237	423	21	..	1,223	..	856	·007	41	20·1	6,249	..	4 12 0	..	
Chingleput town	6,179	1	3	..	1,567	..	1,097	·178	366	·3	2,060	..	5 0 0	..	
Madurántakam	263,268	696	43	..	2,151	..	1,506	·006	35	16·2	6,123	..	4 4 0	..	
Total ..	913,234	2,486	255	..	35,796	..	25,057	·027	98	9·7	3,581	..	4 12 10	..	

APPENDIX A—*cont.*

Statement showing the consumption of Country Spirits, distribution of Shops, &c., in the several Taluks and Towns during the year 1890-91—*cont.*

NORTH ARCOT DISTRICT.

Excise—Private Distillery Supply System.

Taluks and towns.	Population as per census of 1891.	Area.	Number of shops opened.	Consumption. 20° under-proof.	Consumption. 30° under-proof.	Consumption. 60° under-proof.	Consumption. Total reduced to proof strength.	Consumption per head (at proof).	Sales per shop (at proof).	Square miles per shop.	Population per shop.	Reported average selling price per gallon of 20° under-proof.	Reported average selling price per gallon of 30° under-proof.	Reported average selling price per gallon of 60° under-proof.	Remarks.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
		SQ. MLS.		GALS.	GALS.	GALS.	GALS.	GALS.	GALS.			RS. A. P.	RS. A. P.	RS. A. P.	
Chittoor	190,299	670	69	..	7,761	..	5,433	·029	79	9·7	2,758	..	4 8 0 to 5 0 0	..	
Chittoor town	9,966	1	6	..	4,474	..	3,132	·314	522	·2	1,661	..	4 8 0 to 5 0 0	..	
Chandragiri	99,839	436	44	..	7,530	..	5,271	·053	120	9·9	2,269	..	6 0 0	..	
Tirupati town	14,378	112	3	31	3,981	..	2,811	·196	937	37·3	4,793	6 0 0	6 0 0 to 7 8 0	..	
Palmanér	46,143	446	17	2,046	..	..	1,637	·035	96	26·2	2,714	4 6 0 to 4 8 0	..	..	
Palmanér town	1,931	1	1	734	..	..	587	·304	587	1·0	1,931	4 8 0	..	..	
Gudiyátam *	176,722	446	63	..	15,324	..	10,727	·061	170	7·1	2,805	..	3 0 0 to 4 8 0	..	*The whole taluk was leased by shops.
Vellore	147,819	450	59	..	9,442	..	6,609	·045	112	7·6	2,506	..	4 5 4 to 4 8 0	..	
Vellore town	44,977	4	9	..	16,508	..	11,555	·257	1,284	·4	4,997	..	2 4 0 to 4 8 0	..	
Pólúr	131,102	439	49	..	4,919	..	3,443	·026	70	8·9	2,676	..	4 8 0	..	
Pólúr town	8,633	4	2	..	1,250	..	875	·101	438	2·0	4,317	..	4 8 0	..	
Wandiwash	177,534	466	48	..	3,555	..	2,488	·014	52	9·7	3,699	..	4 5 3 to 4 8 0	..	
Arcot	164,657	429	47	..	5,034	..	3,524	·021	75	9·1	3,503	..	4 12 0 to 5 0 0	..	
Arcot town	10,923	3	4	..	3,680	..	2,576	·236	644	·8	2,731	..	4 8 0	..	
Wálajápet *	239,302	484	88	383	22,665	..	16,172	·068	184	5·5	2,719	4 8 0 to 5 4 0	4 0 0 to 4 8 0	..	
Kárvetnagar	325,984	939	96	20	13,317	..	9,338	·029	97	9·8	3,396	6 4 0	4 8 0 to 6 0 0	..	
Tirutani town	2,699	4	4	261	1,944	..	1,570	·582	393	1·0	675	5 4 0	4 0 0 to 5 0 0	..	
Kálahasti	147,749	874	47	..	4,446	..	3,112	·021	66	18·6	3,144	..	5 0 0 to 6 0 0	..	
Kangundi	54,019	342	17	100	3,330	..	2,411	·045	142	20·1	3,178	5 0 0	4 8 0	..	
Punganúr	91,852	523	23	3,153	19	..	2,536	·028	110	22·7	3,994	4 6 0	3 12 0	..	
Arni	86,856	182	24	..	3,754	..	2,628	·030	110	7·6	3,619	..	4 8 0	..	
Arni town	4,812	1	4	..	3,151	..	2,206	·458	552	·3	1,203	..	4 8 0	..	
Total ..	2,178,226	7,256	724	6,728	136,084	..	100,641	·046	139	10·0	3,009	4 13 9	4 12 3	..	

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APPENDIX A—*cont.*

Statement showing the consumption of Country Spirits, distribution of Shops, &c., in the several Taluks and Towns during the year 1890-91—*cont.*

Taluks and towns.	Population as per census of 1891.	Area.	Number of shops opened.	Consumption. 20° under-proof.	Consumption. 30° under-proof.	Consumption. 60° under-proof.	Consumption. Total reduced to proof strength.	Consumption per head (at proof).	Sales per shop (at proof).	Square miles per shop.	Population per shop.	Reported average selling price per gallon of 20° under-proof.	Reported average selling price per gallon of 30° under-proof.	Reported average selling price per gallon of 60° under-proof.	Remarks.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
SOUTH ARCOT DISTRICT. *Excise—Private Distillery Supply System.*															
		SQ. MLS.		GALS.	GALS.	GALS.	GALS.	GALS.	GALS.			RS. A. P.	RS. A. P.	RS. A. P.	
Tindivanam	316,087	816	153	..	12,522	50	8,785	·028	57	5·3	2,066	..	3 0 0 to 4 0 0	2 4 0	
Tiruvannámalai	205,302	1,009	152	..	9,940	..	6,958	·034	46	6·6	1,351	..	4 0 0 to 4 8 0	..	
Tirukoilúr	256,726	569	140	..	13,881	..	9,716	·038	69	4·1	1,834	..	4 8 0 to 5 6 0	..	
Villupuram	301,629	509	147	..	27,276	..	19,093	·063	130	3·5	2,052	..	2 4 0 to 4 0 0	..	
Cuddalore	281,139	429	103	..	23,143	..	16,200	·058	157	4·2	2,730	..	2 4 0 to 4 0 0	..	
Cuddalore town	47,337	11	14	202	20,288	20	14,371	·304	1,027	·8	3,381	2 8 0	2 0 0 to 3 0 0	2 0 0	
Panruti town	8,956	8	4	..	8,554	..	5,988	·669	1,497	2·0	2,239	..	3 8 0 to 3 12 0	..	
Vriddáchalam	221,846	596	124	..	11,721	..	8,205	·037	66	4·8	1,789	..	4 8 0 to 5 0 0	..	
Kallakurchi	240,242	868	156	..	11,604	..	8,123	·034	52	5·6	1,540	..	4 8 0	..	
Chidambaram	261,864	390	114	..	10,634	..	7,444	·028	65	3·4	2,297	..	4 8 0 to 4 12 0	..	
Chidambaram town ..	18,658	6	4	50	2,221	..	1,595	·085	399	1·5	4,665	5 0 0	4 0 0 to 4 8 0	..	
Total ..	2,159,786	5,211	1,111	252	151,784	70	106,478	·049	96	4·7	1,944	..	3 6 2	..	
TANJORE DISTRICT. *Excise—Private Distillery Supply System.*															
Tanjore	347,970	674	42	..	6,397	..	4,478	·013	107	16·0	8,285	..	4 7 8	..	
Tanjore town	54,055	8	22	47	9,364	..	6,592	·122	300	·4	2,457	5 0 0	4 1 0	..	
Tiruvádi do.	7,912	2	2	..	745	..	522	·066	261	1·0	3,956	..	4 6 8	..	
Kumbakónam	323,239	339	57	..	4,562	..	3,193	·009	56	5·9	5,671	..	4 4 0	..	
Kumbakónam town ..	54,004	3	12	18	7,570	25	5,323	·099	444	·3	4,500	5 0 0	4 6 6	3 0 0	
Máyavaram	220,992	280	30	..	1,587	..	1,111	·005	37	9·3	7,366	..	4 5 10	..	
Máyavaram town ..	23,742	3	8	..	1,410	..	987	·042	123	·4	2,968	..	4 4 8	..	
Shiyáli	119,763	171	14	..	1,394	..	976	·008	70	12·2	8,555	..	4 8 0	..	
Nannilam	215,850	293	31	..	758	32	543	·003	18	9·5	6,963	..	5 0 0	3 0 0	* Excludes the canal and railway going population (1,154) the distribution of which between the taluks concerned is not known.
Negapatam	161,020	233	14	..	1,365	..	956	·006	68	16·6	11,501	..	5 1 8	..	
Negapatam town ..	58,848	7	17	19	9,345	44	6,574	·112	387	·4	3,462	5 0 0	4 7 9	3 0 0	
Tiruturaipúndi	180,272	478	5	..	266	..	186	·001	37	95·6	36,054	..	5 7 9	..	
Mannárgudi	187,351	301	17	..	1,805	..	1,264	·007	74	17·7	11,021	..	4 11 3	..	
Patukóta	271,312	916	16	..	924	..	647	·002	40	57·3	16,959	..	5 0 0	..	
Total ..	*2,226,360	3,708	287	84	47,492	101	33,352	·015	116	12·9	7,757	5 0 0	4 6 8	3 0 0	

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APPENDIX A—*cont.*

Statement showing the consumption of Country Spirits, distribution of Shops, &c., in the several Taluks and Towns during the year 1890-91—*cont.*

Taluks and towns.	Population as per census of 1891.	Area.	Number of shops opened.	Consumption. 20° under-proof.	Consumption. 30° under-proof.	Consumption. 60° under-proof.	Consumption. Total reduced to proof strength.	Consumption per head (at proof).	Sales per shop (at proof).	Square miles per shop.	Population per shop.	Reported average selling price per gallon of 20° under-proof.	Reported average selling price per gallon of 30° under-proof.	Reported average selling price per gallon of 60° under-proof.	Remarks.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
TRICHINOPOLY DISTRICT. *Excise—Private Distillery Supply System.*															
		SQ. MLS		GALS.	GALS.	GALS.	GALS.	GALS.	GALS.			RS. A. P.	RS. A. P.	RS. A. P.	
Trichinopoly	218,585	525	43	..	5,656	..	3,959	·016	92	12·2	5,781	..	4 5 8	..	
Trichinopoly town ..	90,732	10	18	510	20,738	..	14,925	·164	829	·6	5,041	4 7 3	3 15 7	..	
Srírangam town	21,658	7	2	..	1,607	..	1,125	·052	563	3·5	10,829	..	4 8 0		
Kulitalai	243,550	900	39	..	2,981	..	2,087	·009	54	23·1	6,245	..	4 10 2	..	
Musiri	299,003	762	47	..	4,854	..	3,398	·012	72	16·2	6,170	..	4 12 0	..	
Perambalúr	194,190	674	60	..	4,312	..	3,018	·016	50	11·2	3,242	..	4 13 1	..	
Udayárpálaiyam	288,315	753	60	..	8,503	..	5,952	·021	99	12·6	4,805	..	4 15 3	..	
Total ..	1,377,333	3,631	269	510	48,651	..	34,464	·025	128	13·5	5,120	4 7 3	4 6 4	..	
MADURA DISTRICT. *Excise—Private Distillery Supply System.*															
Madura	173,714	440	51	..	2,964	..	2,075	·011	41	3·6	3,406	..	4 11 3	..	
Madura town	87,426	6	17	..	16,660	..	11,662	·133	686	·4	5,143	..	3 6 6	..	
Tirumangalam	264,573	781	75	..	3,970	..	2,779	·010	37	10·4	3,528	..	4 12 8	..	
Melúr	148,623	483	30	..	1,337	..	936	·006	31	16·1	4,954	..	4 15 8	..	
Dindigul	370,860	1,140	61	..	4,874	..	3,412	·009	56	18·7	6,080	..	5 14 10	..	
Dindigul town	20,215	3	3	..	3,743	..	2,620	·130	873	1·0	6,738	..	4 9 5	..	
Periyakulam	250,145	773	56	..	4,840	..	3,388	·014	61	13·8	4,467	..	6 2 0	..	
Periyakulam town ..	16,338	1	2	..	867	..	607	·037	304	·5	8,169	..	6 4 8	..	The population and area of towns for *abkari* purposes cannot be ascertained.
Palni	196,468	602	49	50	3,789	..	2,692	·014	55	12·3	4,010	7 0 0	6 14 7	..	
Palni town	16,941	2	2	48	614	..	468	·028	234	1·0	8,471	7 0 0	6 9 7	..	
Ramnad	639,862	1,721	164	..	5,776	..	4,043	·006	25	10·5	3,902	..	6 3 7	..	
Ramnad town	13,617	* 2	4	..	1,037	..	726	·053	182	·5	3,404	..	6 10 2	..	* Approximate figures.
Sivaganga	402,968	573	103	..	2,167	..	1,517	·004	15	5·6	3,912	..	5 8 8	..	
Sivaganga town	8,808	* 1	2	..	301	..	211	·024	106	·5	4,404	..	6 0 5	..	
Total ..	2,610,558	6,528	619	98	52,939	..	37,136	·014	60	10·5	4,217	7 0 0	4 15 11	..	

APPENDIX A—*cont.*

Statement showing the consumption of Country Spirits, distribution of Shops, &c., in the several Taluks and Towns during the year 1890-91—*cont.*

Taluks and towns.	Population as per census of 1891.	Area.	Number of shops opened.	Consumption. 20° under-proof.	30° under-proof.	60° under-proof.	Total reduced to proof strength.	Consumption per head (at proof).	Sales per shop (at proof).	Square miles per shop.	Population per shop.	Reported average selling price per gallon of 20° under-proof.	30° under-proof.	60° under-proof.	Remarks.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
Tinnevelly District. *Excise—Private Distillery Supply System.*															
		SQ. MLS.		GALS.	GALS.	GALS.	GALS.	GALS.	GALS.			RS. A. P.	RS. A. P.	RS. A. P.	
Tinnevelly *	141,195	323	53	..	3,481	..	2,437	·017	16	6·1	2,664	..	4 6 6	..	* The whole taluk was leased by shops.
Tinnevelly town * ..	24,780	1	3	..	895	..	626	·025	209	·3	8,260	..	4 8 0	..	
Palamcottah town * ..	18,683	3	3	..	1,001	..	701	·038	234	1·0	6,228	..	4 8 0	..	
Nánguméri	174,423	730	47	..	600	190	496	·003	11	15·5	3,711	..	4 10 1	2 12 0	
Ambásamudram	183,656	481	58	..	1,721	..	1,205	·007	21	8·3	3,166	..	4 8 0	..	
Tenkási	154,964	374	26	..	846	..	592	·004	23	14·4	5,960	..	4 6 8	..	
Sankaranainárkoil ..	214,023	717	49	..	1,696	..	1,187	·006	24	14·6	4,368	..	5 10 6	..	
Srívilliputur	191,399	585	39	..	1,591	..	1,114	·006	29	15·0	4,908	..	4 11 0	..	
Sátúr	186,109	570	62	..	3,005	..	2,104	·011	34	9·2	3,002	..	5 6 3	..	
Otapidáram	315,839	1,058	114	..	4,500	..	3,150	·009	28	9·3	2,771	..	5 14 0	..	
Tuticorin town	25,207	3	7	..	5,295	..	3,706	·147	529	·4	3,601	..	5 12 0	..	
Tenkarai	287,414	542	79	..	2,431	..	1,701	·006	22	6·9	3,638	..	5 0 1	..	
Total ..	1,917,692	5,387	540	..	27,065	190	19,022	·009	35	9·9	3,551	..	4 15 1	2 12 0	
Coimbatore District. *Excise—Private Distillery Supply System.*															
Coimbatore *	260,982	801	58	5,962	695	..	5,256	·020	91	13·8	4,500	5 12 0	5 4 0	..	* The whole taluk was leased by shops.
Coimbatore town * ..	46,362	3	13	6,351	5,215	..	8,731	·188	672	·2	3,566	4 8 0	3 12 0	..	
Satyamangalam	181,671	1,185	50	2,965	100	..	2,442	·013	49	23·7	3,633	7 0 0	6 8 0	..	
Kollegál	88,519	1,076	53	611	3,184	..	2,718	·031	51	20·3	1,670	6 0 0	6 0 0	..	
Polláchi	183,798	710	40	1,824	..	..	1,459	·008	36	17·8	4,595	6 0 0	..	..	
Erode *	232,589	596	53	2,459	1,095	..	2,734	·012	52	11·2	4,388	6 1 2	5 11 5	..	
Erode town *	12,331	2	8	574	3,788	..	3,111	·252	389	·3	1,541	4 0 3	3 14 2	..	
Bhaváni	119,989	715	32	376	1,352	..	1,247	·010	39	22·3	3,750	8 0 0	7 8 0	..	
Palladam	270,395	741	90	1,418	3,602	..	3,656	·014	41	8·2	3,004	7 0 0	6 8 0	..	
Dhárápuram	248,056	836	57	3,524	..	..	2,819	·011	49	14·7	4,352	7 0 0	..	..	
Karúr	201,049	611	55	..	3,699	..	2,589	·013	47	11·1	3,655	..	6 0 0	..	
Karúr town	10,746	1	5	..	1,446	..	1,012	·094	202	·2	2,149	..	6 0 0	..	
Udamalpet	142,945	583	46	2,761	160	..	2,279	·016	50	12·7	3,108	7 8 0	7 8 0	..	
Total ..	1,999,432	7,860	560	28,825	24,276	..	40,053	·020	72	14·0	3,570	..	5 3 6	..	

APPENDIX A—*cont.*

Statement showing the consumption of Country Spirits, distribution of Shops, &c., in the several Taluks and Towns during the year 1890-91—*cont.*

Taluks and towns.	Population as per census of 1891.	Area.	Number of shops opened.	Consumption. 20° under-proof.	30° under-proof.	60° under-proof.	Total reduced to proof strength.	Consumption per head (at proof).	Sales per shop (at proof).	Square miles per shop.	Population per shop.	Reported average selling price per gallon of 20° under-proof.	30° under-proof.	60° under-proof.	Remarks.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
Nilgiri District. *Excise—Private Distillery Supply System.*															
Nílgiris	99,801	SQ. MLS. 957	38	GALS. 6,047	GALS. 31,930	GALS. 51	GALS. 27,209	GALS. ·272	GALS. 716	25·2	2,626	RS. A. P. ..	RS. A. P. 5 8 0	RS. A. P. ..	
Salem District. *Excise—Private Distillery Supply System.*															
Salem *	417,586	1,071	78	188	21,021	..	14,865	·035	191	13·7	5,354	4 4 5	4 4 0	..	* The whole taluk was leased by shops.
Atúr	183,221	840	43	270	3,655	..	2,355	·012	55	19·5	4,261	5 0 0	5 0 0	..	
Námakal	299,709	715	54	..	5,073	..	3,551	·012	66	13·2	5,550	..	4 8 0	..	
Tiruchengód	248,662	637	55	5	4,186	..	2,934	·011	53	11·6	4,521	4 8 0	4 4 8	..	
Dharmapuri	178,428	940	96	..	9,089	..	6,362	·035	66	9·8	1,859	..	4 9 10	..	
Krishnagiri	152,176	659	76	..	6,525	..	4,568	·030	60	8·7	2,002	..	4 13 3	..	
Hosúr	155,868	1,217	32	1,665	1,710	..	2,529	·016	79	38·0	4,871	5 4 5	5 1 1	..	
Tirupatúr *	188,834	481	69	1,129	13,285	..	10,203	·054	148	7·0	2,737	4 4 9	3 13 10	..	
Uttankarai	138,082	911	93	..	6,162	..	4,313	·031	46	9·8	1,485	..	4 15 6	..	
Total ..	1,962,566	7,471	596	3,257	70,106	..	51,680	·026	87	12·5	3,293	4 12 2	4 10 4	..	
*** South Canara District.** *Excise—Direct Management by Government.*															
Mangalore	204,052	556	130	..	1,808	86	1,300	·006	10	4·3	1,570	3 12 0	3 0 0	1 8 0	During the first half of 1890-91.
Mangalore town	74,438	64	63	1,250	6,788	..	5,752	·077	91	1·0	1,182	3 12 0	3 0 0	1 8 0	
Total ..	278,490	620	193	1,250	8,596	86	7,052	·025	37	3·2	1,443	..	..	..	
Excise—Contract Distillery Supply System.															
Mangalore town	74,438	64	30	708	5,780	..	4,612	·062	154·0	2·1	2,481	3 12 0	3 0 0	1 8 0	During the second half of 1890-91.
Renting System.															
Mangalore	204,052	556	191	108	8,614	13,606	11,559	·056	61	2·9	1,068	3 12 0	3 0 0	1 8 0	During the second half of 1890-91.
Kásaragód	260,810	1,032	135	100	4,449	8,070	6,422	·023	48	7·6	2,080	3 12 0	3 0 0	1 8 0	The figures of population in column 2 exclude the population (3,723) of the Canara group of the Laccadive Islands to which the *abkári* system of the mainland does not apply.
Uppinangadi	118,781	951	128	667	12,812	1,363	10,047	·085	79	7·4	928	3 12 0	3 0 0	1 8 0	
Udipi	253,623	787	248	47	10,552	50,917	27,791	·110	112	3·2	1,023	2 12 0	2 12 0	1 8 0	
Kundapur	120,122	512	134	64	2,255	33,729	15,121	·126	113	3·8	896	2 12 0	2 8 0	1 8 0	
Total ..	773,336	3,282	645	878	30,06	94,079	59,381	·077	92	5·1	1,199	..	..	..	

* The average selling price for the district is Rs. 3 per gallon of 30° under-proof.

APPENDIX A—*cont.*

Statement showing the consumption of Country Spirits, distribution of Shops, &c., in the several Taluks and Towns during the year 1890-91—*cont.*

Taluks and towns.	Population as per census of 1891.	Area.	Number of shops opened.	Consumption. 20° under-proof.	30° under-proof.	60° under-proof.	Total reduced to proof strength.	Consumption per head (at proof).	Sales per shop (at proof).	Square miles per shop.	Population per shop.	Reported average selling price per gallon of 20° under-proof.	30° under-proof.	60° under-proof.	Remarks.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
Malabar District.															
Excise—Private Distillery Supply System.															
		SQ. MLS.		GALS.	GALS.	GALS.	GALS.	GALS.	GALS.			RS. A. P.	RS. A. P.	RS. A. P.	
Wynaad	76,765	999	74	9,138	..	..	7,310	·095	99	13·5	1,037	6 12 0	..	..	The average selling price for the district is Rs. 3-8-0 per gallon of 30° under-proof.
Excise—Contract Distillery Supply System.															
Chirakal	239,996	621	28	13	111	796	407	·002	14	22·2	8,571	4 4 0	3 8 0	1 12 0	
Cannanore town	70,864	27	16	1,082	1,157	29	1,687	·024	105	1·7	4,429	4 4 0	3 8 0	1 12 0	
Kóttayam	120,361	411	35	45	101	1,279	618	·005	18	11·7	3,439	4 8 0	3 12 0	1 14 0	
Tellicherry town	75,095	51	10	1,228	125	248	1,169	·015	117	5·1	7,509	4 8 0	3 12 0	2 4 0	
Calicut	99,648	224	14	1	12	237	104	·001	7	16·0	7,118	5 4 0	4 8 0	1 12 0	
Calicut town	137,610	115	50	3,390	3,570	2,157	6,074	·044	121	2·3	2,752	5 4 0	4 8 0	1 12 0	
Pálghat	289,742	318	106	9	240	3,071	1,404	·005	13	3·0	2,733	4 0 0	3 4 0	1 8 0	
Pálghat town	82,332	295	25	55	1,148	1,324	1,377	·017	55	11·8	3,293	4 8 0	3 12 0	1 14 0	
Total ..	1,115,648	2,062	284	5,823	6,464	9,141	12,840	·011	45	7·3	3,928	..	..	..	
Renting System.															
Cochin	17,473	2	11	99	2,723	..	1,985	·114	180	·2	1,588	2 10 0	1 11 8	..	
Kurumbranád	304,134	538	149	16	63	33,884	13,611	·045	91	3·6	2,041	3 4 0	3 0 0	1 12 0	
Ernád	339,150	811	95	110	972	14,039	6,384	·019	67	8·5	3,570	3 4 0	3 0 0	1 12 0	
Walawanád	332,258	963	110	387	1,756	51,356	22,081	·066	201	8·7	3,020	3 4 0	3 0 0	1 12 0	
Ponáni	448,983	390	140	255	1,876	17,960	8,701	·019	62	2·8	3,207	3 4 0	3 0 0	1 12 0	
Total ..	1,441,998	2,704	505	867	7,390	117,239	52,762	·037	104	5·3	2,855	..	..	..	

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APPENDIX B.

STATEMENT showing the Selling Prices of Country Spirits *per dram of 30° under-proof* in the several tracts of the Madras Presidency during the year 1890-91.

Taluks.	Towns, Revenue Inspectors' ranges, &c.	Selling price per dram of 30° under-proof.
	Ganjam District.	A. P.
Ganjam district.	Ganjam (Tirastanam) ..	1 6
	Biridi, Humma, Palúr, Kallikót and Atagadá.	1 6
	Purushottapur and Mohiri, Saradá, Bodogada and Dhárákót.	1 6
	Goomsur	1 6
	Aska, Sérgadá, Chinna Kimedi and Pedda Kimedi.	1 6
	Mansurkota	1 6
	Ichápur and Chikati ..	1 7
	Tarlá, Tekkali and Parlákimedi.	1 6
	Chicacole and Narsannapet	1 6
	Berhampore town ..	1 6½
	Average for Ganjam ..	1 6
	Vizagapatam District.	
Anakápalle ..	*Anakápalle*	1 6
Bobbili ..	Bobbili	1 2
	Pedapanki	0 10
Chipurupalle ..	Chípurupalle	1 6
Gajapatinagaram ..	Gajapatinagaram ..	1 0
Golgonda ..	Golgonda	1 6
Pálkonda	Pálkonda	1 0
Párvatipur	Párvatipur	1 1
	Chinnamirangi	0 11
Sarvasiddhi ..	Sarvasiddhi	1 5
Sálúr ..	Rompili	1 4
	Sálúr	1 4½
Srungavarapukóta.	Gudiváda	1 2
	Srungavarapukóta ..	1 2
Viravilli ..	Chodavaram	1 4½
	Madugula	1 6
Vizagapatam ..	*Vizagapatam*	0 11
	Vizagapatam *town* ..	0 9
Bimlipatam ..	Bimlipatam	1 0
	Bimlipatam town	0 9
Vizianagrum ..	Vizianagrum	1 3
	Vizianagrum town ..	0 9¼
	Average for Vizagapatam.	0 10½
	Godávari District.	
Rámachandrapuram.	Rámachandrapuram range.	0 11½
	Draksharama range ..	0 11½
	Alamur do. ..	0 11½
	Angara do. ..	0 11½
	Anaparti do. ..	0 11½
	Mandapeta do. ..	0 11½
	Bikavól do. ..	0 11½
	Aratlakatta do. ..	0 11½
Amalápuram ..	Amalápuram range ..	0 10½
	Mongonda do. ..	0 10½
	Bendamurlanka do. ..	0 10½
	Bhimanapalli do. ..	0 10½
	Ryoli do. ..	0 10½
	Vanapalli do. ..	0 10½
	Pólavaram do. ..	0 10½
	Ainaparru do. ..	0 10½
Narsápur ..	Narsápur range ..	0 10½
	Mogaltúr do. ..	0 10½
	Achanta do. ..	0 10½
	Pálakol do. ..	0 10½
	Sivakodu do. ..	0 10½
	Doddipatla do. ..	0 10½
	Kadali do. ..	0 10½
	Pedapatnam do. ..	0 10½
	Godávari District—cont.	A. P.
Tanuku ..	Tanuku range ..	0 10½
	Nidadavól do. ..	0 10½
	Penugonda do. ..	0 10½
	Penumantri do. ..	0 10½
	Attili do. ..	0 10½
	Relangi do. ..	0 10½
	Pentapadu do. ..	0 10½
	Duvva do. ..	0 10½
Bhimavaram ..	Víravasaram range ..	0 10½
	Bhimavaram do. ..	0 10½
	Ganapavaram do. ..	0 10½
	Undi do. ..	0 10½
	Akividu do. ..	0 10½
Cocanada division	Cocanada range ..	1 4
	Coringa do. ..	1 1
	Sámalkót do. ..	1 1
Rajahmundry	Rajahmundry range ..	0 10½
	Kapavaram do. ..	0 10½
	Kottapalli do. ..	0 10½
	Rajahmundry town belt range.	0 10½
	Dowleshwaram range ..	0 10½
Peddápuram ..	Peddápuram range ..	0 10½
	Lingamparti do. ..	0 10½
	Vadisaleru do. ..	0 10½
Ellore	Ellore range ..	0 11
	Gundugolcam do. ..	0 10½
	Chintalapudi do. ..	0 10½
Yernágudem ..	Kovvur range ..	0 10½
	Madhavaram do. ..	0 10½
	Kotavaram do. ..	0 10½
Pithápuram ..	Pithápuram range ..	0 10½
Tuni	Tuni range	1 0
	Average for Godávari ..	0 10½
	Kistna District.	
Bandar ..	*Bantumilli* khandam ..	0 11½
	Munjuluru do. ..	0 11½
	Pedana do. ..	0 10½
	Vadalamunad do. ..	0 10½
	Gúdúr	0 11½
	Bandar	0 11
	Kodur	0 11½
	Avanigadda	0 11½
	Challapalli	0 10½
	Kallipalli	0 11
	Srikakulam	0 11½
	Kaza	0 10½
	Masulipatam town ..	1 3
Répalle	Répalle khandam ..	1 0½
	Pedapulivarrur	0 10
	Bhattiprolu	1 1
	Rajavolu	0 11
	Chandavolu	0 10½
	Nizampatam	0 11½
	Kuchinapudi	0 10½
	Inturu	1 0
	Kolluru	0 11
	Kollipara	0 10½
	Imani	1 0
	Duggirala	0 11
	Tenali	0 10½
	Peravali	0 11
	Chenduru	1 0

APPENDIX B—*cont.*

Statement showing the Selling Prices of Country Spirits per dram of 30° under-proof in the several tracts of the Madras Presidency during the year 1890-91—*cont.*

Taluks.	Towns, Revenue Inspectors' ranges, &c.	Selling price per dram of 30° under-proof.
	Kistna District—cont.	A. P.
Gudiváda	Pommanarru	1 1
	Gudivada	1 2
	Tamirsa	1 2
	Kykalore	1 2
Núzvíd division.	Núzvíd	1 3
	Agripalli	1 3
	Wyyur	1 2
	Kapileswarapuram ..	1 2
	Gannavaram	1 3
Vissannapet division.	Chatrayi	1 3
	Vissannapet	1 3
	Tiruvur	1 3¾
	Gamapalagudem	1 3
Guntúr ..	Paratipadu	1 3
	Tadikonda	1 4
	Mangalagiri	1 3
	Guntúr town	1 5
Sattenapalle	Peduparapady	1 6
	Sattenapalle	1 6
	Kósúr	1 6
Bezváda	Tadipalle and Kottur ..	1 3
	Kondapalle	1 4
	Kankipadu	1 3
	Mylavaram	1 4
	Bezváda town	1 4
Nandigáma	Managala	1 0
	Lingagiri	1 3
	Jaggayapet	1 4
	Nandigama	1 3
Palnád	Addigoppala	1 6
	Gurazala	1 6
	Macherla	1 6
Narasaraopet	Narasaraopet	1 5
	Marutur	1 4½
	Kompucherla	1 4
Vinukonda	Vinukonda	1 4
	Ramidicherla	1 5
	Pottur	1 4
Bápatla	Chinna Ganjam	1 2
	Vetapalem	1 2
	Chirala	1 1
	Ipurupalem	1 2
	Bapatla	1 3
	Maruproluvallapallem ..	1 2
	Perali	1 2
	Karlapalem	1 2
	Chebrolu	1 2
	Ponnur	1 2
	Mamillapalli	1 2
	Vangipuram	1 2
	Peddanandipaud ..	1 2
	Turlapadu	1 1
	Garnepudi	1 2
	Average for Kistna ..	1 2
	Nellore District.	
Nellore	First-class Rev. Inspr.'s range.	1 8
	Second-class do. ..	1 8
	Third-class do. ..	1 8
	Fourth-class do. ..	1 8½
	Nellore town	1 8

Taluks.	Towns, Revenue Inspectors' ranges, &c.	Selling price per dram of 30° under-proof.
	Nellore District—cont.	A. P.
Gúdúr	First-class Rev. Inspr.'s range.	1 8
	Second-class do. ..	1 8
	Third-class do. ..	1 8
	Fourth-class do. ..	1 8
	Gúdúr town	1 8½
Rápúr	First-class Rev. Inspr.'s range.	1 8
	Second-class do. ..	1 8
	Third-class do. ..	1 8
Pólúr	East range	1 8¾
	West do.	1 8¾
Venkatagiri division.	East range	1 10¾
	West do.	1 11
Atmakúr	First-class Rev. Inspr.'s range.	1 8½
	Second-class do. ..	1 8
	Third-class do. ..	1 8
Udayagiri	First-class Rev. Inspr.'s range.	1 8
	Second-class do. ..	1 8
	Third-class do. ..	1 8
Kávali	First-class Rev. Inspr.'s range.	1 8
	Second-class do. ..	1 6½
	Third-class do. ..	1 8
Ongole	First-class Rev. Inspr.'s range.	1 8
	Second-class do. ..	1 8
	Third-class do. ..	1 8
Kandukúr	First-class Rev. Inspr.'s range.	1 7¾
	Second-class do. ..	1 8
	Third-class do. ..	1 8
Kanigiri	First-class Rev. Inspr.'s range.	1 8
	Second-class do. ..	1 8
	Third-class do. ..	1 8
Podili division ..	North range	1 7¼
	South do.	1 7¼
Darsi do. ..	East range	1 8½
	West do.	1 8¾
	Average for Nellore ..	1 8
	Cuddapah District.	
Cuddapah	Cuddapah Rev. Inspr.'s firka.	1 11
	Kamalápuram do. ..	1 9
	Chennúr do. ..	1 11
	Ammela do. ..	1 11¼
	Cuddapah town	1 3¾
Pullampet	Pullampet Rev. Inspr.'s firka.	2 0
	Tangatur do. ..	1 8
	Anantharajupet do. ..	1 8
Sidhout	Vontimitta Rev. Inspr.'s firka.	1 8
	Obalam do. ..	1 7½
	Kondur do. ..	1 8
Badvél	Badvél Rev. Inspr.'s firka.	2 0
	Porumamilla do. ..	1 9
	Paluguralla palle do. ..	1 5½

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APPENDIX B—*cont.*

Statement showing the Selling Prices of Country Spirits per dram of 30° under-proof in the several tracts of the Madras Presidency during the year 1890-91—*cont.*

Taluks.	Towns, Revenue Inspectors' ranges, &c.	Selling price per dram of 30° under-proof.
	Cuddapah District—cont.	A. P.
Proddutur	Proddutur Rev. Inspr.'s firka.	2 0
	Chintagunta do. ..	2 0
	Duvur do. ..	1 8½
Jammalamadugu	Jammalamadugu Revenue Inspr.'s firka.	2 0
	Padamudiam do. ..	2 0
	Gundlur do. ..	2 0
Pulivendla	Pulivendla Rev. Inspr.'s firka.	1 9
	Himacuntla do. ..	1 8
	Vempalli do. ..	1 10
Mandanapalle	Madanapalle Rev. Inspr.'s firka.	1 4¾
	Kothagota do. ..	1 5
	Burakayalakota do. ..	1 4½
	Tambalapalli do. ..	1 6
Váyalpád	Váyalpád Rev. Inspr.'s firka.	1 5¾
	Kalkada do. ..	1 3½
	Rompicherla do. ..	1 6½
Rayachóti	AnantapuramRev. Inspr.'s firka.	1 6
	Chundupalle do. ..	1 6
	Nulivedu do. ..	1 5
Kádiri	Kádiri Rev. Inspr.'s firka.	1 11½
	Tanakallu do. ..	1 10
	Patnam do. ..	1 11
	Average for Cuddapah ..	1 8½
	Anantapur District.	
Anantapur	Anantapur Rev. Inspr.'s firka.	1 9
	Tadimari do. ..	1 9
	Singanamala do. ..	1 9
	Anantapur town ..	2 0
Gooty ..	Gooty Revenue Inspr.'s firka.	1 8½
	Guntakal do. ..	1 8½
	Uravakonda do. ..	1 8½
	Pamidi do. ..	1 8½
	Gooty town	1 9
Tadpatri	Tadpatri Rev. Inspr.'s firka.	1 9
	Yadiki do. ..	1 9
	Yellanur do. ..	1 9
	Tadpatri town	1 9
Dharmavaram	Dharmavaram Revenue Inspr.'s firka.	1 8
	Kanagampalli do. ..	1 8
	Kambadur do. ..	1 8
	Kalyándrug do. ..	1 8
Penukonda	Penukonda Rev. Inspr.'s firka.	1 8
	Bukkapatnam do. ..	1 8
	Roddam do. ..	1 8
Hindupur	Hindupur Rev. Inspr.'s firka.	1 8
	Lapatchi do. ..	1 8
	Kodikonda do. ..	1 8

Taluks.	Towns, Revenue Inspectors' ranges, &c.	Selling price per dram of 30° under-proof.
	Anantapur District—cont.	A. P.
Madakasíra	Madakasíra Rev. Inspr.'s firka.	1 7½
	Roll	1 7½
	Amarapur	1 7½
	Average for Anantapur ..	1 8½
	Bellary District.	
Bellary ..	Bellary	1 8½
	Siruguppa	1 9
	Kurugodu	1 8½
	Bellary cantonment ..	1 6
Hospet ..	Hospet	1 6
	Daroji	1 8
	Kamalápur	1 8
	Hospet town	1 8
Kúdligi ..	Kúdligi and Imadasamudram.	1 9
	Kottur	1 7
Hadagalli	Holagundi	2 0
	Kudlahalu	2 0
	Hire Hadagalli	2 0
Harpanahalli	Bagalia	2 0
	Arasikerr	2 0
	Alagilavada	2 0
Alúr ..	Alúr (3 firkas)	2 0
Adóni ..	Adóni	1 9
	Yemmiganúr	1 9
	Kowtalum	1 10
	Adóni town	1 6
Ráyadrug	Bellaguppa	1 10
	Uddihall	1 10
	Bhupasamudram	1 8
	Average for Bellary ..	1 7½
	Kurnool District.	
Rámallakót	Rámallakót range ..	1 6
	Kurnool firka ..	1 4
	Dhone range ..	1 7
	Gúdúr do. ..	1 5
	Kurnool town ..	1 4
	Nandikótkur range ..	1 8
Nandikótkur	Paramanchala range ..	1 10
	Pagidala do. ..	1 8
	Atmakúr do. ..	1 9
Nandyál	Nandyál range ..	2 1
	Paniem do. ..	2 1
	Bandi Atmakúr do. ..	1 11
	Betamcherla do. ..	2 0
	Nandyál town ..	1 6
Sirvél	Sirvél range ..	1 11
	Chagalamurri do. ..	1 11
	Alamur do. ..	1 11
	Yallur do. ..	1 11
Koilkuntla	Koilkuntla range ..	1 10
	Owk do. ..	1 7
	Timmanayanipet do. ..	1 10
Pattikonda	Pattikonda range ..	1 9
	Pyapalli do. ..	1 9
	Kodmur do. ..	1 9

APPENDIX B—*cont.*

Statement showing the Selling Prices of Country Spirits per dram of 30° under-proof in the several tracts of the Madras Presidency during the year 1890-91—*cont.*

Taluks.	Towns, Revenue Inspectors' ranges, &c.	Selling price per dram of 30° under-proof. A. P.
	Kurnool District—cont.	
Cumbum ..	Cumbum range ..	1 6
	Racherla do. ..	1 6
	Rajupaliem do. ..	1 6
Markápur ..	Markápur range ..	1 3
	Ganapavaram do. ..	1 5
	Dornala do. ..	1 5
	Average for Kurnool ..	1 8
	Madras District.	
Madras town ..	Town proper	1 $7\frac{1}{2}$
Saidápet ..	Cantonments	1 $5\frac{1}{2}$
	Outside shops	1 $6\frac{3}{4}$
	Other tracts	1 $6\frac{1}{2}$
	Average for Madras ..	1 7
	Chingleput District.	
Ponnéri ..	First-class Rev. Inspr.'s firka.	1 8
	Second-class do. ..	1 8
	Third-class do. ..	1 8
Tiruvallúr ..	First-class Rev. Inspr.'s firka.	1 8
	Second-class do. ..	1 8
	Third-class do. ..	1 8
	Tiruvallúr	1 8
Conjeeveram ..	First-class Rev. Inspr.'s firka	1 7
	Second-class do. ..	1 8
	Third-class do. ..	1 8
	Conjeeveram town ..	1 6
Chingleput ..	First-class Rev. Inspr.'s firka	1 7
	Second-class do. ..	1 7
	Third-class do. ..	1 7
	Chingleput town	1 8
Madurántakam ..	First-class Rev. Inspr.'s firka	1 6
	Second-class do.	1 5
	Third-class do.	1 5
	Fourth-class do.	1 5
	Average for Chingleput ..	1 7
	North Arcot District.	
Chittoor ..	First-class Rev. Inspr.'s firka.	1 $7\frac{3}{4}$
	Second-class do. ..	1 7
	Third-class do. ..	1 7
	Adnl. third-class do. ..	1 7
	Chittoor town	1 $7\frac{3}{4}$
Palmanér	First-class Rev. Inspr.'s firka.	1 3
	Second-class do. ..	1 3
	Third-class do. ..	1 $3\frac{1}{4}$
	Palmanér town	1 $3\frac{1}{4}$
Punganúr division.	Punganúr division ..	1 3
Vellore ..	First-class Rev. Inspr.'s firka.	1 $5\frac{1}{2}$
	Second-class do. ..	1 6
	Third-class do. ..	1 $5\frac{3}{4}$
	Vellore town	1 $5\frac{1}{4}$

Taluks.	Towns, Revenue Inspectors' ranges, &c.	Selling price per dram of 30° under-proof. A. P.
	North Arcot District—cont.	
Arcot ..	First-class Rev. Inspr.'s firka.	1 $6\frac{3}{4}$
	Second-class do. ..	1 $7\frac{3}{4}$
	Third-class do. ..	1 8
	Adnl. third-class do. ..	1 8
	Arcot town	1 6
Kangundi division.	Kangundi division ..	1 6
Pólúr ..	First-class Rev. Inspr.'s firka.	1 6
	Second-class do. ..	1 6
	Third-class do. ..	1 6
	Pólúr town	1 6
Wandiwash ..	First-class Rev. Inspr.'s firka.	1 5
	Second-class do. ..	1 5
	Third-class do. ..	1 6
	Adnl. third-class do. ..	1 6
Arni division ..	Arni division	1 6
	Arni town	1 6
Chandragiri ..	First-class Rev. Inspr.'s firka.	2 0
	Second-class do. ..	2 0
	Third-class do. ..	2 0
	Tirupati town	2 2
Kálahasti zemindari.	Maderpák division ..	1 8
	Kálahasti do. ..	2 0
Kárvetnagar zemindari.	Tirutani Rev. Inspr.'s firka.	1 8
	Amirthapuram do. ..	1 8
	Murucambat do. ..	1 6
	Nageri do. ..	1 6
	Kárvetnagar do. ..	1 $8\frac{1}{2}$
	Putur do. ..	2 0
	Tirutani town ..	1 6
Wálajápet ..	Wálajápet	1 $5\frac{3}{4}$
	Gudiyátam	1 $5\frac{3}{4}$
	Average for North Arcot .	1 7
	South Arcot District.	
Tindivanam ..	Tindivanam, whole taluk.	1 4 / 1 2
Villupuram ..	Villupuram, whole taluk.	1 2
Cuddalore ..	Cuddalore, whole taluk ..	0 11
	Cuddalore town	0 11
	Panruti do.	1 6
Tiruvannámalai	Kusba range ..	1 6
	Sathanur do. ..	1 5
	Mathalambadi do. ..	1 6
Tirukoilúr ..	Kusba range ..	
	Elavanasur do. ..	1 6
	Tiruvannanallur do. ..	1 6
	Santhamangalam do. ..	1 $6\frac{3}{4}$
Kallákurchi ..	Kusba range ..	1 6
	Salem do. ..	1 6
	Pandalam do. ..	1 6
Chidambaram ..	Kusba range ..	1 6
	Mannárgudi . do. ..	1 6
	Srímushnam do. ..	1 $4\frac{3}{4}$
	Buvanagiri do. ..	1 6
	Chidambaram town ..	1 6

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APPENDIX B—*cont.*

Statement showing the Selling Prices of Country Spirits per dram of 30° under-proof in the several tracts of the Madras Presidency during the year 1890-91—*cont.*

Taluks.	Towns, Revenue Inspectors' ranges, &c.	Selling price per dram of 30° under-proof. A. P.
	South Arcot District—cont.	
Vriddháchalam ..	Kusba range ..	1 $7\frac{1}{4}$
	Kammapuram do. ..	1 6
	Nallur do. ..	1 $7\frac{1}{4}$
	Tittagudi do. ..	1 6
	Average for South Arcot.	1 $1\frac{1}{2}$
	Tanjore District.	
Tanjore ..	Tanjore range ..	1 6
	Tiruvádi do. ..	1 6
	Vallam do. ..	1 7
	Fist-class do. ..	1 5
	Second-class do. ..	1 6
	Third-class do. ..	1 6
	Fourth-class do. ..	1 6
	Tanjore town	1 4
	Tiruvadi town	1 6
Kumbakónam ..	Kasba range ..	1 5
	First-class do. ..	1 6
	Second-class do. ..	1 5
	Third-class do. ..	1 5
	Fourth-class do. ..	1 5
	Tiruvadámarudúr do. ..	1 5
	Kumbakónam town ..	1 6
Máyavaram ..	First-class range.	1 7
	Second-class do. ..	1 6
	Third-class do. ..	1 6
	Tranquebar do. ..	1 5
	Máyavaram town ..	1 5
Shiyáli	First-class range ..	1 6
	Second-class do. ..	1 6
Negapatam ..	Tiruvalúr range ..	2 0
	First-class do. ..	1 6
	Second-class do. ..	1 8
	Third-class do. ..	..
	Negapatam town ..	1 6
Nannilam ..	Kodavasal range ..	1 8
	First-class do. ..	1 8
	Second-class do. ..	1 8
	Third-class do. ..	1 8
Mannnárgudi ..	First-class range ..	1 7
	Second-class do. ..	1 7
	Third-class do. ..	1 8
	Nídámangalam do. ..	1 6
	Vedárniem do. ..	2 0
Tiruturaipúndi ..	First-class range ..	..
	Second-class do. ..	1 9
	Third-class do. ..	1 10
	Fourth-class do. ..	..
Patukóta ..	First-class do. ..	1 8
	Second-class do. ..	1 8
	Third-class do. ..	1 8
	Fourth-class do. ..	..
	Arantangi do. ..	1 8
	Average for Tanjore ..	1 6

Taluks.	Towns, Revenue Inspectors' ranges, &c.	Selling price per dram of 30° under-proof. A. P.
	Trichinopoly District.	
Trichinopoly ..	Trichinopoly range ..	1 6
	Illupur do. ..	1 4
	Lálgudi do. ..	1 6
	Pitchandarkoil do. ..	1 5
	Trichinopoly town ..	1 4
	Srírangam do. ..	1 6
Musiri	*Musiri* range ..	1 6
	Eragudi do. ..	1 8
	Theruthalayur do. ..	1 6
	Chettikulam do. ..	1 7
Kulitalai ..	Krishnarayapuram range .	1 7
	Nangavaram do. ..	1 6
	Sevalur do. ..	1 5
Perambalúr ..	Perambalúr range ..	1 8
	Rajangedi do. ..	1 6
	Kolatur do. ..	1 9
Udayárpálaiyam.	Jayankondacholapuram range ..	1 8
	Thathempetpalur do. ..	1 7
	Thamarapundi do. ..	1 7
	Kílpaluvúr do. ..	1 9
	Average for Trichinopoly.	1 6
	Madura District.	
Madura ..	Madura Rev. Inspr.'s firka.	1 4
	Sholavandán do. ..	1 $8\frac{1}{4}$
	Theruverambur do. ..	1 7
	Valayapatti do. ..	1 8
	Madura town	1 $1\frac{1}{2}$
Tirumangalam	Tirumangalam Rev. Inspector's firka.	1 7
	Kokkulancheri do. ..	1 7
	Kalluppatti do. ..	1 7
	Valandur do. ..	1 7
	Peraiyúr do. ..	1 7
Melúr ..	Melúr Rev. Inspr.'s firka.	1 $7\frac{3}{4}$
	Natham do. ..	1 $7\frac{1}{4}$
	Kachirayanpatti do. ..	1 $7\frac{1}{2}$
Sivaganga zemindari.	Sivaganga	2 $0\frac{1}{4}$
	Tirupatúr	1 $9\frac{1}{2}$
	Tirupuvanam	1 5
	Sivaganga town	2 0
Ramnad zemindari.	Ramnad	2 $2\frac{1}{4}$
	Pámban	1 $11\frac{3}{4}$
	Tiruvadanai	1 11
	Mutukulatúr	2 $0\frac{3}{4}$
	Tirushuli	2 4
	Ramnad town	2 $2\frac{1}{2}$
Dindigul ..	Dindigul Rev. Inspr.'s firka.	1 $11\frac{1}{2}$
	Nellakóta do. ..	1 $11\frac{3}{4}$
	Vadamadura do. ..	1 $11\frac{1}{2}$
	Vedasandúr do. ..	1 $11\frac{3}{4}$
	Dindigul town ..	1 $6\frac{1}{4}$
Palni ..	Thangachiammapatti Rev. Inspr.'s firka.	2 $3\frac{1}{4}$
	Kalayambathur do. ..	2 3
	Vagarai do. ..	2 $3\frac{3}{4}$
	Hill villages ..	2 $3\frac{1}{4}$
	Palni town ..	2 $2\frac{1}{4}$

APPENDIX B—*cont.*

Statement showing the Selling Prices of Country Spirits per dram of 30° under-proof in the several tracts of the Madras Presidency during the year 1890-91—*cont.*

Taluks.	Towns, Revenue Inspectors' ranges, &c.	Selling price per dram of 30° under-proof.
	Madura District—cont.	A. P.
Periyakulam	Tenkarai Rev. Inspr's. firka.	2 0
	Gullupuram do. ..	2 $0\frac{1}{2}$
	Uthamapoliem do. ..	2 $0\frac{1}{2}$
	Gandamanáyakanúr-Erasaikanaikkanur.	2 $0\frac{1}{4}$
	Bodináyakanúr-Tevaram.	2 $0\frac{1}{4}$
	Periayakulam town ..	2 1
	Average for Madura ..	1 8
	Tinnevelly District.	
Tinnevelly ..	First-class Rev. Inspr.'s division.	1 5
	Second-class do. ..	1 5
	Third-class do. ..	1 5
	Tinnevelly town	1 6
	Palamcottah town ..	
Nángunéri ..	First-class Rev. Inspr.'s division.	1 6
	Second-class do. ..	1 8
	Third-class do. ..	1 7
	Third-class do. ..	1 4
Ambásamudram	First-class Rev. Inspr.'s division.	1 6
	Second-class do. ..	1 6
	Third-class do. ..	1 6
Tenkási ..	First-class Rev. Inspr.'s division.	1 6
	Second-class do. ..	1 5
	Third-class do. ..	1 6
Sankaranainár koil.	First-class Rev. Inspr.'s division.	1 11
	Second-class do. ..	1 10
	Third-class do. ..	1 11
Srívilliputur. ..	First-class Rev. Inspr.'s firka.	1 $7\frac{1}{2}$
	Second-class do. ..	1 $7\frac{1}{2}$
	Third-class do. ..	1 6
	Third-class do. ..	1 6
Sátúr	First-class Rev. Inspr.'s division.	1 10
	Second-class do. ..	1 8
	Third-class do. ..	1 10
Otapidáram ..	Tuticorin Deputy Tahsildar's division.	1 $11\frac{1}{2}$
	Kayatar division	1 $11\frac{1}{2}$
	Otápidaram First-class Rev. Inspr.'s division.	1 $11\frac{1}{2}$
	Elevelangal do. ..	1 $11\frac{1}{2}$
	Villátikulam do. ..	1 $11\frac{1}{2}$
	Etaiyápuram do. ..	1 $11\frac{1}{2}$
	Golarpatti do. ..	1 $11\frac{1}{2}$
	Tuticorin town	1 11
Tenkarai ..	Srívaikuntham Revenue Inpector's division.	1 8
	Athur do.	1 8
	Sathankulam do.	1 9
	Thenthiruperi do.	1 8
	Kulasekharapatnam do.	1 8
	Murappanad do.	1 8
	Average for Tinnevelly.	1 8
	Coimbatore District.	
Palladam ..	Avanáshi firka	2 2
	Tirupúr do.	2 2
	Palladam do.	2 2
	Sálúr do.	2 0

Taluks.	Towns, Revenue Inspectors' ranges, &c.	Selling price per dram of 30° under-proof.
	Coimbatore District—cont	A. P.
Polláchi ..	Anaimalai firka ..	1 8
	Kinathukadavu do. ..	1 8
	Polláchi do. ..	1 8
Udamálpet ..	Udamalpet firka ..	2 2
	Gudimangalam do. ..	2 2
	Dhalli do. ..	2 2
Satyamangalam	Paliampatti firka ..	1 11
	Gópichettipálaiyam do. ..	1 10
	Satyamangalam do. ..	2 0
	Karumanthur do. ..	1 8
Kollegál ..	Kollegál firka	1 10
	Polaiyam do.	1 10
	Harúr do.	2 0
Erode	Kodumudi firka	1 10
	Uttukuli do.	1 9
	Erode do.	1 10
	Perundurai do.	1 9
	Erode town shops ..	1 3
Dhárápuram ..	Mulanur firka ..	2 0
	Dhárápuram do. ..	2 0
	Kangyam do. ..	2 0
Karúr	Karúr firka.	2 0
	Nanjaipogalur do.	2 0
	Chinne Dharapuram do.	2 0
	Karúr town shops ..	2 0
Bhaváni ..	Bhaváni firka	2 6
	Andiyur do.	2 4
	Neringipet do.	2 6
	Average for Coimbatore.	1 9
	Nilgiri District.	
Nílgiris ..	Ootacamund town ..	1 9
	Coonoor do. ..	1 9
	Nílgiri plateau	1 11
	South-East Wynaad ..	2 1
	Average for Nílgiris ..	1 10
	Salem District.	
Salem ..	Salem taluk	1 5
Atúr ..	Atúr Rev. Inspr.'s firka ..	1 8
	Ethapur do. ..	1 8
	Thadavur do. ..	1 8
Námakal ..	Námakal Rev. Inspr.'s firka.	1 6
	Paramathi do. ..	1 6
	Tathiengarpet do. ..	1 6
Tiruchengód ..	Tiruchengód Rev. Inspr.'s firka.	1 4
	Sankaridrúg do. ..	1 6
	Elúr do. ..	1 $4\frac{1}{2}$
	Edapadi do. ..	1 5
Hosúr ..	Hosúr Rev. Inspr.'s firka.	1 8
	Kilamangalam do. ..	1 8
	Thali do. ..	1 8
Dharmapuri ..	Dharmapuri Rev. Inspr.'s firka.	1 $6\frac{1}{2}$
	Pennagaram do. ..	1 $6\frac{1}{2}$
	Pálakód do. ..	1 $6\frac{1}{2}$

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APPENDIX B—*cont.*

Statement showing the Selling Prices of Country Spirits per dram of 30° under-proof in the several tracts of the Madras Presidency during the year 1890-91.

Taluks.	Towns, Revenue Inspectors' ranges, &c.	Selling price per dram of 30° under-proof.
	Salem District—cont.	A. P.
Krishnagiri ..	Krishnagiri Rev. Inspr.'s firka.	1 6
	Káveripatnam do. ..	1 8
	Mathur do. ..	1 8
Tirupatúr ..	Tirupatúr, whole taluk ..	1 3
Uttankarai ..	Uttankarai Rev. Inspr.'s firka.	1 $7\frac{1}{2}$
	Harur do. ..	1 8
	Mórappúr do. ..	1 8
	Average for Salem ..	1 $6\frac{1}{2}$
	South Canara District.	
Mangalore ..	Rural tracts	1 0
	Town area	1 0
Kásaragód ..	Rural tracts	1 0
Uppinagadi ..	Do.	1 0
Udipi	Do.	0 11
Kundapur ..	Do.	0 10
	Average for South Canara.	1 0

Taluks.	Towns, Revenue Inspectors' ranges, &c.	Selling price per dram of 30° under-proof.
	Malabar District.	A. P.
The Wynaad taluk.	Rural tracts	1 11
Chirakal ..	Rural tracts	1 2
	Cannanore town	1 2
Kóttayam do. ..	Rural tracts	1 3
	Tellicherry town	1 3
Calicut do. ..	Rural tracts	1 6
	Calicut town	1 6
Pálghat do. ..	Rural tracts	1 1
	Pálghat town	1 3
Kurumbranád taluk	Rural tracts	1 0
Ernád do.	Do.	1 0
Walawanád do.	Do.	1 0
Ponáni do.	Do.	1 0
Cochin do.	Do.	0 7
	Average for Malabar ..	1 2

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APPENDIX C.

COMPARATIVE Statement showing the number of Arrack and Toddy rent areas and Shops in the several districts of the Madras Presidency in 1889-90 and 1890-91.

District.	Arrack.								Toddy.								"Foreign" spirits.	
	Shops leased separately in taluks and towns.		Vend areas.				Total shops.		Shops leased separately in taluks and towns.		Rent areas.				Total shops.			
			Number.		Shops.						Number.		Shops.					
	1889-90.	1890-91.	1889-90.	1890-91.	1889-90.	1890-91.	1889-90.	1890-91.	1889-90.	1890-91.	1889-90.	1890-91.	1889-90.	1890-91.	1889-90.	1890-91.	1889-90.	1890-91.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
1. Ganjam	22	(a) 14	10	(j) 35	715	533	737	547	..	(q) 11	35	35	531	497	531	508	11	12
2. Vizagapatam	46	(a) 31	21	21	241	223	287	254	31	(r) 37	27	(hh) 28	827	850	858	887	16	12
3. Godávari	..	..	48	(j) 56	1,590	(a) 1,381	1,590	1,381	..	..	110	110	1,389	1,202	1,389	1,202	53	42
4. Kistna	27	(a) 18	(k) 59	(k) 78	(n) 1,884	(o) 1,461	1,911	1,479	18	(s) 52	27	(ii) 51	2,272	1,905	2,290	1,957	57	49
5. Nellore	35	(a) 23	37	37	389	378	424	401	192	(t) 399	49	(jj) 41	701	518	893	917	20	14
6. Cuddapah	16	(a) 9	35	35	662	658	678	667	16	(u) 14	35	35	681	728	* 697	742	28	24
7. Anantapur	3	3	23	23	430	(a) 340	433	343	5	5	23	9	890	698	895	703	10	11
8. Bellary	54	(a) 28	24	24	314	(a) 268	368	296	46	(a) 37	77	77	722	583	768	620	21	18
9. Kurnool	8	(b) 10	21	(l) 28	(p) 720	530	(p) 728	540	..	..	24	(kk) 32	740	942	740	942	9	8
10. Madras	134	(a) 118	..	..	..	..	134	118	589	(v) 493	..	..	..	..	589	493	237	194
11. Chingleput	25	(c) 86	16	12	288	(a) 169	313	255	121	(w) 213	13	(jj) 6	476	283	597	496	14	13
12. North Arcot	153	(d) 184	(*) 38	35	621	540	774	724	353	(x) 728	32	(jj) 21	1,031	619	1,384	1,347	54	41
13. South Arcot	60	(a) 22	21	21	1,097	1,089	1,157	1,111	297	(y) 338	26	(jj) 20	184	90	481	428	24	24
14. Tanjore	82	(a) 61	41	38	257	226	339	287	1,377	(z) 1,547	14	(ll) 15	703	518	2,080	2,065	39	26
15. Trichinopoly	24	(a) 20	18	18	262	249	286	269	165	(aa) 200	12	(jj) 1	108	70	273	270	26	14
16. Madura	34	(e) 30	30	(m) 33	636	589	670	619	67	(bb) 159	32	30	1,035	1,057	1,102	1,216	34	31
17. Tinnevelly	20	(f) 66	36	33	563	474	583	540	93	(cc) 477	24	(jj) 9	980	341	1,073	818	35	23
18. Coimbatore	85	(g) 137	30	26	501	423	586	560	220	(dd) 503	28	(jj) 17	824	435	1,044	938	33	21
19. Nílgiris	46	(a) 38	..	..	..	..	46	38	..	..	..	..	..	..	..	..	78	96
20. Salem	111	(h) 147	25	22	540	449	651	596	649	(ee) 656	15	(jj) 12	377	304	1,026	960	29	26
21. South Canara	191	(i) 221	140	140	701	645	892	866	70	(ff) 120	..	..	1,029	652	1,099	(mm) 772	12	12
22. Malabar	..	..	(*) 196	196	1,338	(a) 863	1,338	863	274	(gg) 210	..	..	1,701	924	1,975	1,134	116	82
Total ..	1,176	1,266	(*) 869	911	13,749	11,488	14,925	12,754	4,583	6,199	603	549	17,201	13,216	* 21,784	19,415	(nn) 956	(nn) 793

(*) Revised figure.

Arrack.

NOTE.—There has been a general reduction in the number of shops throughout the Presidency.

(a) Decrease due to general reduction of shops.
(b) Increase due to the separate sale of arrack shops in Nandyál town in 1890-91, whereas it was merged in Nandyál rent area in 1889-90.
(c) Increase due to the separate sale of shops in the Conjeeveram taluk.
(d) Increase due to the extension of the separate sale of shops to the Gudiyátam taluk and the towns of Palmanér, Pólúr and Tirutani.
(e) In spite of the extension of the separate sale of shops to the towns of Ramnad and Sivaganga, there has been a decrease on account of the general reduction of shops in other towns.
(f) Increase due to the separate sale of shops in the Tinnevelly taluk.
(g) Increase due to the separate leasing of shops in the Erode taluk.
(h) Increase due to the extension of the system of separate sale of shops to the Tirupatúr taluk.
(i) In 1889-90 the whole of Mangalore taluk was under the excise system under direct management of Government, but was not so in 1890-91. Hence increase.
(j) Increase due to the further sub-division of vend areas in all the taluks of the district.
(k) The figure of 1889-90 represents 36 combined arrack and toddy and 23 arrack rent areas, that of 1890-91 includes 51 arrack rent areas and 27 combined arrack and toddy, arrack and toddy in the Gudiváda taluk and the Núzvid and Vissannapet divisions having been separated.
(l) Increase due to the separation of the manufacture and sale of arrack from toddy in the Cumbum and Márkápur taluks.
(m) Increase under rent areas due to sub-division of Tirumangalam and Periyakulam taluks.
(n) Includes 1,371 shops in the combined arrack and toddy areas.
(o) Includes 684 shops in the combined arrack and toddy areas.
(p) Includes 261 shops in the combined arrack and toddy areas of the Cumbum and Márkápur taluks.

Toddy.

(q) Shops in Gopálpur, Ichapur and Baruva sold separately from October 1890.
(r) The system of separate leasing of shops was extended to Anakapalle town.
(s) Increase due to the extension of the tree-tax system into the towns of Nizampatam, Tenali, Bapatla and Chirala and also to the separate sale of shops in the Gudiváda, Núzvid, Jaggayapet and Vinukonda towns.
(t) Increase due to the introduction of the system of separate sale of shops in the Gúdúr taluk.
(u) The system of separate leasing of shops was extended to Váyalpád and Madanapalle towns.
(v) Decrease due to the raising of the classification of shops and to the doubling of the shop license fees.
(w) Increase due to the extension of the tree-tax system into the Conjeeveram taluk and to the extension of the system of separate sale of shops to the Madurántakam and Chingleput taluks.
(x) Increase due to the extension of the tree-tax system to the Gudiyátam taluk and to the separate sale of shops in the Vellore, Wandiwash and Arcot taluks and also in the town of Tirutani.
(y) Increase due to the extension of the tree-tax system to the Villupuram taluk and to separate sale of shops in the Tiruvannámalai taluk.
(z) Increase due to the extension of the tree-tax system to the Máyavaram, Shiyali and Nannilam taluks and to separate sale of shops in the Mannárgudi taluk.
(aa) Increase due to the extension of the tree-tax system to the Udayárpálaiyam and Kulitalai taluks and to the system of separate sale of shops in the Perambalúr taluk.
(bb) Increase due to the extension of the system of separate sale of shops to the towns of Tirupavanam, Ramnad, Kílakarai, Pamban, Rámeswaram, Sivaganga and Tirupatúr and to the extension of the tree-tax system to the Madura taluk.
(cc) Increase due to separate sale of shops in Tinnevelly, Ambásamudram, Srívilliputur and Tenkarai taluks.
(dd) Increase due to separate sale of shops in Palladam, Erode and Karur taluks.
(ee) Increase due to the extension of tree-tax system into the Hosúr, Tiruchengód and Atúr taluks.
(ff) Increase due to leasing of shops separately in the towns of Múlki, Mudabadri, Bantval, Pane Mangalore, Kásaragód, Hosdrug, Puttur, Beltangadi, Uppinangadi, Udipi, Karkal and Kundapur.
(gg) Decrease is chiefly observed in Calicut town, and is due to general reduction.
(hh) Due to the sub-division of Srungavarapukóta into two rent areas.
(ii) Increase chiefly due to the sub-division of farms in the Bapatla taluk, and also to the separation of the privilege of manufacturing and selling arrack from toddy in the Gudiváda taluk and Núzvíd and Vissannapet divisions.
(jj) Decrease due to the leasing of shops separately (*vide* remarks under shops).
(kk) Increase due to the sub-division of the Kodumur firka of the Pattikonda taluk and also to the inclusion of seven toddy rent areas of the Cumbum, and Márkápur taluks where arrack was separated from toddy from 1st April 1890.
(ll) Increase due to the sub-division of Tiruturaipundi taluk.
(mm) Excludes booths.
(nn) Includes shops for the wholesale vend of "Foreign spirits."

APPENDIX D.

STOCK account of Opium, &c., in the several districts of the Madras Presidency in 1890-91.

District.	Opium. Receipts. Balance at the beginning of the year.	Quantity imported from Indore.	Quantity received from other districts.	Total.	Opium. Issues. Quantity retailed in the district.	Quantity sent to other districts.	Quantity retailed to vendors of intoxicating drugs.	Dryage.	Total.	Balance on the 31st March 1891.	Intoxicating drugs made from Opium. Quantity manufactured during the year.	Quantity retailed.	Balance on the 31st March 1891.
1	2	3	4	5	6	7	8	9	10	11	12	13	14
	LB.	LB.	LB.	LB.	LB.	LB.	LB.	LB.	LB.	LB.	LB.	LB.	LB.
Ganjam	542	..	(c) 3,401	3,943	3,098	..	172	120	3,390	553	172	172	..
Vizagapatam	(a) 6,741 †	16,240	(d) 1,631	24,612	(f) 15,840	(g) 4,322	317	430	20,909	3,703	317	317	..
Godávari	5,795	40,252	1,233	47,280	43,364	1,806	217	333	46,720	560	217	217	..
Kistna	3,033	5,329	..	8,362	4,553	329	136	55	5,073	3,289	(k) 178	158	20
Nellore	33	..	473	506	428	..	25	1	454	52	25	25	..
Cuddapah	* 6	..	705	711	497	..	71	8	576	135	(l) 71	71	..
Anantapur	6	140	191	337	306	8	..	3	317	20	(m) 357	(n) 357	..
Bellary	153	491	78	722	405	141	56	(j) 106	708	14	111	111	..
Kurnool	91	..	1,007	1,098	774	(h) 167	29	20	990	108	44	44	..
Madras	922	10,519	..	11,441	666	7848	998	174	9,686	1,755	561	561	..
Chingleput	1	..	180	181	138	..	34	..	172	9	34	34	..
North Arcot	(b) 74	..	(e) 1,377	1,451	1,125	..	225	13	1,363	88	375	375	..
South Arcot	64	..	245	309	258	..	..	2	260	49	..	..	..
Tanjore	..	..	536	536	199	(i) 74	186	2	461	75	279	279	..
Trichinopoly	42	..	435	477	276	..	169	1	446	31	210	210	..
Madura	49	..	218	267	121	9	127	7	264	3	190	190	..
Tinnevelly	9	..	193	202	81	68	43	4	196	6	43	43	..
Coimbatore	5	..	609	614	490	..	39	18	547	67	39	39	..
Nílgiris	46	..	397	443	434	..	..	3	437	6	..	..	..
Salem	24	..	557	581	362	..	176	6	544	37	238	238	..
South Canara	2	137	..	139	101	..	24	..	125	14	24	24	..
Malabar	714	..	919	1,633	899	..	..	14	913	720	..	..	..
Total ..	18,352	73,108	14,385	105,845	74,415	14,772	3,044	1,320	94,551	11,294	3,485	3,465	20

(a) Includes 344 lb. balance in the Agency tracts.
(b) The difference between this and the last year's balance is due to the excess of 44 lb. wrongly included in the account for 1889-90.
(c) Includes 2 lb. confiscated and purchased by renters.
(d) Includes 73 lb. old stock of Government opium.
(e) Includes 81 lb. of opium purchased at the end of official year 1889-90 by the Opium renters of the year 1890-91.
(f) Includes 7,282 lb. retailed in the Agency portion of the district during 1890-91.
(g) 922 lb. sent to Ganjam and the remainder to Godávari.
(h) Quantity sent to Banganapalle State; details of consumption not available.
(i) Issued to the French territory (Karikal).
(j) Includes 93 lb. destroyed as unfit for consumption.
(k) Includes 19 lb. balance at the beginning of the year.
(l) Includes 310 lb. balance at the beginning of the year.
(m) Includes 357 lb. balance at the beginning of the year
(n) Includes the wastage of 3 lb.
* The difference between this and the closing balance given in last year's report is due to 25 lbs. not having been passed to the incoming renter.
† The difference of 1 lb. between this and the closing balance of last year is due to the rounding of fractions.

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APPENDIX E.

STATEMENT showing the Consumption of Opium, Intoxicating Drugs, &c., during the year 1890-91.

District.	Population.	Area.	Number of persons to the square mile.	Number of shops open for the sale of opium and intoxicating drugs.	Population per shop.	Square miles per shop.	Consumption. Opium.	Opium used in the manufacture of intoxicating drugs.	Total.
1	2	3	4	5	6	7	8	9	10
		SQ. MLS.					LB.	LB.	LB.
1. Ganjam	1,893,813	8,211	231	74	25,592	110·9	3,098	172	3,270
2. Vizagapatam	2,795,054	17,316	161	119	23,488	145·5	15,840	317	16,157
3. Godávari	2,079,874	8,760	237	446	4,663	19·6	43,364	217	43,581
4. Kistna	1,853,106	8,072	229	77	24,066	114·8	4,553	136	4,689
5. Nellore	1,461,881	7,433	197	26	56,226	285·9	428	25	453
6. Cuddapah	1,268,701	8,726	145	22	57,668	396·8	497	71	568
7. Anantapur	707,555	5,281	134	8	88,444	660·1	306	..	306
8. Bellary	900,667	5,985	151	10	90,067	598·5	405	56	461
9. Kurnool	817,528	7,514	109	24	34,064	313·08	774	29	803
10. Madras	674,045	374	1,802	21	32,097	17·8	666	998	1,664
11. Chingleput	913,234	2,486	367	11	83,021	226	138	34	172
12. North Arcot	2,178,226	7,256	300	41	53,127	176·9	1,125	225	1,350
13. South Arcot	2,159,786	5,211	414	13	166,137	400·8	258	..	258
14. Tanjore	2,226,360	3,708	600	24	92,765	154·5	199	186	385
15. Trichinopoly	1,377,333	3,631	379	18	76,518	201·7	276	169	445
16. Madura	2,610,558	6,628	400	8	326,320	816	121	127	248
17. Tinnevelly	1,917,692	5,387	356	17	112,805	316·9	81	43	124
18. Coimbatore	1,999,432	7,860	254	24	83,310	327·5	490	39	529
19. Nílgiris	99,801	957	104	5	19,960	191·4	434	..	434
20. Salem	1,962,566	7,471	263	31	63,309	241	362	176	538
21. South Canara	1,051,826	3,902	270	4	262,957	975·5	101	24	125
22. Malabar	2,654,411	5,765	457	27	97,571	213·4	899	..	899
Total ..	35,583,449	137,834	258	1,050	33,889	131·3	74,415	3,044	77,459

District.	Sale per shop.	Consumption per head of population (in decimals of a tola.)	Revenue. Pass duty.	Rent of opium vend areas including miscellaneous.	Total.	Incidence of revenue per head.	Average Selling Price. Opium.	Intoxicating drugs.
	11	12	13	14	15	16	17	18
			RS.	RS.	RS.	RS. A. P.	RS. A. P.	RS. A. P.
1. Ganjam	44·1	·069	..	21,875	..	..	0 7 2	0 10 0
2. Vizagapatam	135·7	·231		72,228	..	..	0 6 0	0 7 1
3. Godávari	97·7	·833		85,610	..	..	0 5 0	0 7 0
4. Kistna	60·8	·101	..	22,893	..	..	0 7 4	0 9 0
5. Nellore	17·4	·012	..	4,587	..	..	0 11 0	0 10 6
6. Cuddapah	25·8	·017	..	9,521	..	..	0 12 0	0 8 0
7. Anantapur	38·25	·017	..	2,342	..	..	0 10 8	..
8. Bellary	46·1	·020	..	6,988	..	..	0 10 8	0 8 0
9. Kurnool	33·4	·037	..	8,592	..	..	0 10 4	0 8 0
10. Madras	79·2	·147	..	26,205	..	..	0 11 0	1 4 0
11. Chingleput	15·6	·006	..	9,205	..	..	0 10 0	0 10 0
12. North Arcot	32·9	·024	..	16,487	..	..	0 8 0	0 12 0
13. South Arcot	19·8	·004	..	2,449	..	..	0 9 10	..
14. Tanjore	16·04	·006	..	5,394	..	..	0 12 0	0 12 0
15. Trichinopoly	13·4	·012	..	6,495	..	..	0 11 3	0 9 4
16. Madura	8·2	·003	..	5,890	..	..	0 11 0	0 10 0
17. Tinnevelly	7·2	·002	..	3,980	..	..	0 14 0	1 0 0
18. Coimbatore	22·04	·010	..	7,207	..	..	0 12 0	0 12 0
19. Nílgiris	86·8	·173	..	6,120	..	..	0 11 3	..
20. Salem	17·3	·010	..	7,378	..	..	0 10 0	0 12 0
21. South Canara	31·2	·004	..	1,325	..	..	0 10 8	0 8 0
22. Malabar	33·2	·013	..	15,206	..	..	0 10 0	..
Total ..	73·7	·087	3,75,550	3,47,977	7,23,527	0 0 4	..	..

APPENDIX F.

STATEMENT showing the Convictions, &c., under the Opium Act and Rules during the year 1890-91.

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.	
1	2	3	4	5	6	7	8	9	10
						RS. A. P.		RS. A. P.	RS. A. P.
1. Ganjam	10	13	..	..	13	308 0 0	2	0 3 0	15 0 0
2. Vizagapatam ..	29	* 30	3	2	27	460 8 0	15	85 15 3	185 12 3
3. Godávari	18	20	..	..	20	268 0 0	16	114 9 9	27 0 0
4. Kistna	11	† 11	1	3	8	253 0 0	6	135 7 9	65 10 6
5. Nellore	..	..	..	..	..	..	..	..	..
6. Cuddapah ..	1	1	..	..	1	50 0 0	..	..	..
7. Anantapur ..	..	..	..	..	..	..	..	..	..
8. Bellary	1	1	..	..	1	2 0 0	1	1 11 0	..
9. Kurnool	..	..	..	..	..	..	..	..	..
10. Madras	..	..	..	..	..	..	..	..	..
11. Chingleput ..	..	..	..	..	..	..	..	..	..
12. North Arcot ..	9	12	..	5	7	49 0 0	7	55 4 9	8 0 0
13. South Arcot ..	..	..	..	..	..	..	..	..	..
14. Tanjore	3	3	..	1	2	10 0 0	1	28 14 0	..
15. Trichinopoly .	..	..	..	..	..	..	..	..	..
16. Madura	1	1	..	..	1	35 0 0	..	..	..
17. Tinnevelly ..	1	1	..	..	1	20 0 0	..	..	10 0 0
18. Coimbatore ..	..	..	..	..	..	..	..	..	..
19. Nílgiris	..	..	..	..	..	..	..	..	..
20. Salem	2	2	..	..	2	28 0 0	..	..	..
21. South Canara ..	..	..	..	..	..	..	..	..	..
22. Malabar	2	† 2	..	1	2	280 0 0	2	141 0 0	15 0 0
Total ..	88	97	4	12	85	1,763 8 0	50	563 1 6	326 6 9

* Two men were both fined and imprisoned.
† One man was both fined and imprisoned.

APPENDIX G.

CLASSIFICATION of Offences under the Opium Act and Rules during 1890-91.

District.	Smuggling opium.	Possession of opium without license.	Sale of opium without license.	Unlicensed sale of intoxicating drugs.	Illicit manufacture of intoxicating drugs.	Other offences.	Total.
1	2	3	4	5	6	7	8
1. Ganjam	..	4	..	..	4	2	10
2. Vizagapatam	..	12	8	2	..	7	29
3. Godávari	..	10	7	1	..	..	18
4. Kistna	..	4	2	..	3	2	11
5. Nellore	..	..	..	..	..	..	..
6. Cuddapah	..	..	1	..	..	..	1
7. Anantapur	..	..	..	..	..	..	..
8. Bellary	..	1	..	..	..	..	1
9. Kurnool	..	..	..	..	..	..	..
10. Madras	..	..	..	..	..	..	..
11. Chingleput	..	..	..	..	..	..	..
12. North Arcot	2	2	4	1	..	..	9
13. South Arcot	..	..	..	..	..	..	..
14. Tanjore	..	1	..	..	..	2	3
15. Trichinopoly	..	..	..	..	..	..	..
16. Madura	..	1	..	..	..	..	1
17. Tinnevelly	..	..	1	..	..	..	1
18. Coimbatore	..	..	..	..	..	..	..
19. Nílgiris	..	..	..	..	..	..	..
20. Salem	..	1	1	..	..	..	2
21. South Canara	..	..	..	..	..	..	..
22. Malabar	1	1	..	..	..	..	2
Total ..	3	37	24	4	7	13	88

APPENDIX H.

STATEMENT of Offences against the Abkári Laws dealt with in the Presidency during the year 1890-91.

Division.	Circle.	Pending at the beginning of the year.		Reported during the year.		Total.		Cases disposed of by the Officers of the Department. Released by Department. I. For being 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 close by and 5° in other cases.		II. For petty breaches of the provisions of section 56 of the Abkári Act for the first time.		III. On proof of ignorance or inadvertence.		IV. For want of proof.		Total		Sent for trial.		Cases written off.		Total disposed of.		Pending on 31st March 1891.	
		Cases.	Persons.	Cases.	Persons.	Cases.	Persons.	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	22	23	24	25	26
Chatrapur.	Ganjam ..	2	2	62	65	64	67	..	..	19	22	2	2	4	4	25	28	33	36	4	2	62	66	2	1
	Aska ..	2	3	178	185	180	188	..	..	70	71	1	1	16	18	87	90	79	87	4	..	170	177	10	11
	Surlá ..	12	5	316	312	328	317	5	5	96	98	4	4	17	19	122	126	177	186	21	..	320	312	8	5
	Total ..	16	10	(a) 556	562	572	572	5	5	185	191	7	7	37	41	234	244	289	309	29	2	552	555	20	17
Chicacole.	Naupada ..	24	3	237	251	261	254	7	7	13	15	8	22	5	7	33	51	164	199	50	2	247	252	14	2
	Calingapatam.	18	2	104	135	122	137	..	..	1	3	36	42	8	13	45	58	57	78	19	..	121	136	1	1
	Konada ..	..	..	78	77	78	77	1	1	37	37	..	..	2	2	40	40	37	37	1	..	78	77	..	..
	Bobbili ..	7	2	165	181	172	183	1	1	8	8	11	11	5	6	25	26	131	150	8	3	164	179	8	4
	Karasa ..	9	7	185	196	194	203	1	1	23	24	3	3	8	8	35	36	152	160	7	7	194	203	..	..
	Balacheruvu.	2	2	136	138	138	140	..	..	17	17	52	52	1	1	70	70	67	69	..	..	137	139	1	1
	Polavaram ..	..	..	178	184	178	184	..	..	6	7	44	44	2	3	52	54	121	125	..	..	173	179	5	5
	Total ..	(b) 60	16	(c)1,083	1,162	1,143	1,178	10	10	105	111	154	174	31	40	300	335	729	818	85	12	1,114	1,165	29	13
Masulipatam.	Penuguduru..	17	20	159	172	176	192	7	9	4	4	23	24	9	12	43	49	113	129	9	..	165	178	11	14
	Rajahmundry.	76	81	283	303	359	384	26	38	16	18	71	81	15	19	128	156	183	197	1	..	312	353	47	31
	Mogaltur ..	25	27	277	329	302	356	24	30	4	5	41	49	28	52	97	136	170	189	11	1	278	326	24	30
	Ellore ..	123	129	306	317	429	446	75	77	20	22	153	162	43	53	291	314	97	100	15	8	403	422	26	24
	Manginapudi.	31	19	347	390	378	409	63	67	56	63	36	43	7	10	162	183	177	199	13	3	352	385	26	24
	Nizampatam.	..	..	290	329	290	329	47	48	26	39	31	40	4	7	108	134	152	172	5	..	265	306	25	23
	Bezváda ..	7	8	378	392	385	400	62	63	13	13	46	48	3	4	124	128	254	263	5	5	383	396	2	4
	Vinukonda ..	2	2	164	209	166	211	53	55	25	36	3	3	1	2	82	96	78	101	..	1	160	198	6	13
	Total ..	(d) 281	286	(e)2,204	2,441	2,485	2,727	357	387	164	200	404	450	110	159	1,035	1,196	1,224	1,350	59	18	2,318	2,564	167	163

(a) Exclusive of 89 unsuccessful house searches.
(b) Inclusive of 1 case and 3 persons shown as struck off from Balacheruvu by an oversight last year.
(c) Exclusive of 49 unsuccessful house searches.
(d) Difference as compared with the figures of last year due to subsequent revision.
(e) Exclusive of 51 unsuccessful house searches.

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APPENDIX H—*cont.*

Statement of Offences against the Abkári Laws dealt with in the Presidency during the year 1890-91—*cont.*

Division.	Circle.	Disposal by the Magistracy. Pending at the beginning of the year.		Sent for trial during the year.		Total.		Convicted.		Acquitted.		Pending on 31st March 1891.		Cases sent to Magistracy otherwise than through the Inspectors of Salt and Abkari Revenue. 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.	Cases.	Persons.
		27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44
Chatrapur ..	Ganjam	2	3	33	36	35	39	21	24	5	6	9	9	..	..	..	..	..	..
	Aska	13	14	79	87	92	101	51	58	8	9	a 31	32	..	..	..	..	..	..
	Surlá	31	31	177	186	208	217	156	162	4	4	b 46	49	1	1	1	1	..	..
	Total ..	46	48	289	309	335	357	228	244	17	19	86	90	1	1	1	1	..	..
Chicacole ..	Naupada	25	31	164	199	189	230	165	198	2	4	22	28	3	4	3	4	..	..
	Calingapatam	9	13	57	78	66	91	55	66	3	6	d 8	18	..	..	..	..	..	..
	Konada	c 1	1	37	37	38	38	29	29	5	5	4	4	..	..	..	..	..	..
	Bobbili	38	57	131	150	169	207	122	146	8	9	e 36	55	..	..	..	..	..	..
	Karasa	c 59	61	152	160	211	221	186	186	10	16	f 12	17	..	..	..	..	..	..
	Balacheruvu	c 6	6	67	69	73	75	55	56	2	2	g 14	41	..	..	..	..	..	..
	Polavaram	7	7	121	125	128	132	87	90	..	1	41	41	..	..	..	..	..	..
	Total ..	145	176	729	818	874	994	699	771	30	43	137	167	3	4	3	4	..	..
Masulipatam ..	*Penuguduru*	22	29	113	129	135	158	122	139	4	5	9	14	..	..	..	..	..	..
	Rajahmundry	24	35	183	197	207	232	148	158	9	18	50	56	4	62	3	56	1	6
	Mogaltur	71	92	170	189	241	281	213	242	20	28	8	11	2	3	2	3	..	..
	Ellore	42	48	97	100	139	148	100	103	4	6	35	39	1	1	1	1	..	..
	Manginapaudi	25	41	177	199	202	240	152	175	7	17	43	48	..	..	..	..	..	..
	Nizampatam	5	5	152	172	157	177	97	109	2	4	58	64	..	..	..	..	..	..
	Bezváda	56	65	254	263	310	328	253	263	9	13	48	52	6	6	5	5	1	1
	Vinukonda	14	32	78	101	92	133	70	104	4	8	18	21	..	..	..	..	..	..
	Total ..	h 259	347	1,224	1,350	1,483	1,697	1,155	1,293	59	99	269	305	13	72	11	65	2	7

a Exclusive of 2 cases and 2 persons written off as the accused absconded.
b Do. of 2 ,, 2 ,, released by the Magistrate with a warning.
c Differences as compared with last year's figures due to fresh distribution of cases this year.
d Excludes 1 person written off, having been wrongly included.
e Excludes 3 cases and 7 persons written off, the accused having absconded.
f Excludes 3 ,, and 2 ,, do. do. do.
g Excludes 2 ,, and 3 ,, do. do. do.
h Differences as compared with the figures of last year due to subsequent revision.

APPENDIX H.—*cont.*

Statement of Offences against the Abkári Laws dealt with in the Presidency during the year 1890-91.

Division.	Circle.	Pending at the beginning of the year.		Reported during the year.		Total.		Cases disposed of by the Officers of the Department. Released by Department. I. For being 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 close by and 5° in other cases.		II. For petty breaches of the provisions of section 56 of the Abkári Act for the first time.		III. On proof of ignorance or inadvertence.		IV. For want of proof.		Total.		Sent for trial.		Cases written off.		Total disposed of.		Pending on 31st March 1981.	
		Cases.	Persons.	Cases.	Persons.	Cases.	Persons.	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	22	23	24	25	26
Nellore.	Kanuparti ..	1	2	42	53	43	55	..	..	3	9	6	10	..	..	9	19	32	36	..	..	41	55	2	..
	Iskapalle ..	* 10	19	152	174	162	193	..	..	29	31	22	34	14	18	65	83	86	98	3	1	154	182	8	11
	Kistnapatam.	* 6	10	184	205	190	215	..	..	39	48	21	24	28	34	88	106	93	98	3	3	184	207	6	8
	Cumbum ..	* 12	10	110	157	122	167	..	1	4	6	23	35	9	19	36	61	71	91	8	8	115	160	7	7
	Total ..	29	41	(a) 488	589	517	630	..	1	75	94	72	103	51	71	198	269	282	323	14	12	494	604	23	26
Arcot ..	Kurnool ..	(b) 24	31	262	319	286	350	..	..	29	39	31	44	29	39	89	122	138	167	7	1	234	290	52	60
	Bellary ..	(c) 72	74	449	488	521	562	1	2	41	45	53	55	29	31	124	133	312	338	47	47	483	518	38	44
	Anantapur ..	52	71	397	413	449	484	1	1	80	87	57	57	3	10	141	155	230	236	36	48	407	439	42	45
	Cuddapah ..	(e) 29	34	213	268	242	302	..	..	59	63	49	69	20	27	128	159	81	103	16	9	225	271	17	31
	Salem ..	48	68	812	822	860	899	16	16	231	254	28	30	24	25	299	325	531	534	21	22	851	881	9	9
	Hósúr ..	..	..	187	195	187	195	3	3	38	39	7	10	11	11	59	63	113	116	3	3	175	182	12	13
	Vellore ..	(f) 59	65	495	528	554	593	..	..	98	99	74	78	29	39	201	216	303	327	6	6	510	549	44	44
	Conjeeveram.	1	1	153	173	154	174	..	..	23	26	26	26	13	17	62	69	67	75	..	..	129	144	25	30
	Tirukoilúr ..	9	9	223	233	232	242	1	1	86	88	10	13	7	8	104	110	91	98	3	3	198	211	34	31
	Total ..	294	353	(d)3,191	3,439	3,485	3,792	22	23	685	740	335	382	165	207	1,207	1,352	1,866	1,994	139	139	3,212	3,485	273	307
Chingleput.	Tada ..	6	6	88	100	94	106	..	..	8	8	20	22	6	9	34	39	60	67	..	..	91	106	..	..
	Vayalúr ..	2	2	24	24	26	26	..	..	6	6	2	2	1	1	9	9	15	15	1	1	25	25	1	1
	Ennore ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Covelong ..	1	1	73	75	74	76	..	..	..	..	3	3	2	3	5	6	69	70	..	..	74	76	..	..
	Merkánam ..	..	..	67	67	67	67	..	..	6	6	8	8	5	5	19	19	45	45	..	..	64	64	3	3
	Total ..	9	(h) 9	(g) 252	266	261	275	..	...	20	20	33	35	14	18	67	73	189	197	1	1	257	271	4	4

* 12 cases, 24 persons, transferred from Cumbum Circle; 8 cases, 16 persons, to Iskapalle; and 4 cases, 8 persons, to Kistnapatam Circle.

(a) Excludes 11 unsuccessful house searches—1 of Kanuparti, 4 of Iskapalle, 2 of Kistnapatam and 4 of Cumbum Circle.
(b) Excludes 1 case, 1 person, wrongly shown last year.
(c) Includes 6 cases, 3 persons, omitted to be shown last year.
(d) Exclusive of unsuccessful house searches—3 in Bellary and 5 in Cuddapah.
(e) Includes 2 cases, 2 persons, withdrawn from the Magistrate.
(f) 1 case, 1 person, transferred to Conjeeveram.
(g) Excludes 1 unsuccessful house search in Covelong Circle.
(h) Difference of 1 person, due to subsequent revision.

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APPENDIX H—*cont.*

Statement of Offences against the Abkári Laws dealt with in the Presidency during the year 1890-91—*cont.*

Division.	Circle.	Disposal by the Magistracy. Pending at the beginning of the year.		Sent for trial during the year.		Total.		Convicted.		Acquitted.		Pending on 31st March 1891.		Cases sent to Magistracy otherwise than through the Inspectors of Salt and Abkari Revenue. 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.	Cases.	Persons.
		27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44
Nellore ..	Kanuparti	6	6	32	36	38	42	36	38	..	1	2	3	..	..	..	..	..	..
	Iskapalle	6	6	86	98	92	104	75	82	5	6	12	16	..	..	..	..	..	..
	Kistnapatam	7	7	93	98	100	105	84	86	12	15	4	4	..	..	..	..	..	..
	Cumbum	11	23	71	91	82	114	63	78	4	18	15	18	..	..	..	..	..	..
	Total ..	30	42	282	323	312	365	258	284	21	40	33	41	..	..	..	..	..	..
Arcot ..	Kurnool	(a) 21	30	138	167	159	197	113	133	10	15	36	49	..	..	..	..	..	..
	Bellary	(b) 79	82	312	338	391	420	335	349	19	26	37	45	..	..	..	..	..	..
	Anantapur	29	34	230	236	259	270	170	173	2	4	87	93	..	..	..	..	..	..
	Cuddapah	(c) 22	33	81	103	103	136	67	78	15	24	21	34	..	..	..	..	..	..
	Salem	46	46	531	534	577	580	525	528	13	13	39	39	..	..	..	..	..	..
	Hósúr	..	..	113	116	113	116	81	81	4	7	28	28	..	..	..	..	..	..
	Vellore	23	24	303	327	326	351	280	298	11	15	35	38	..	..	..	..	..	..
	Conjeeveram	1	1	67	75	68	76	26	29	2	2	40	45	..	..	..	..	..	..
	Tirukoilúr	18	18	91	98	109	116	86	90	..	..	23	26	..	..	..	..	..	..
	Total ..	239	268	1,866	1,994	2,105	2,262	1,683	1,759	76	106	346	397	..	..	..	..	..	..
Chingleput ..	Tada	21	24	60	67	81	91	53	53	11	16	17	22	..	..	..	..	..	..
	Vayalúr	1	1	15	15	16	16	14	14	1	1	1	1	..	..	..	..	..	..
	Ennore	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Covelong	5	5	69	70	74	75	59	60	6	6	9	9	..	..	..	..	..	..
	Merkánam	1	1	45	45	46	46	32	32	1	1	13	13	..	..	..	..	..	..
	Total ..	(d) 28	31	189	197	217	228	158	159	19	24	40	45	..	..	..	..	..	..

(a) Exclusive of 2 cases, 3 persons, wrongly shown last year.
(b) Exclusive of 12 cases, 14 persons, wrongly shown last year as pending.
(c) Exclusive of 2 cases, 2 persons, withdrawn from the Magistrate.
(d) Difference of 1 case, 1 person, due to subsequent revision.

APPENDIX H—*cont.*

Statement of Offences against the Abkári Laws dealt with in the Presidency during the year 1890-91—*cont.*

Division.	Circle.	Pending at the beginning of the year.		Reported during the year.		Total.		CASES DISPOSED OF BY THE OFFICERS OF THE DEPARTMENT. Released by Department. I For being 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 close by and 5° in other cases.		II. For petty breaches of the provisions of section 56 of the Abkári Act for the first time.		III. On proof of ignorance or inadvertence.		IV. For want of proof.		Total.		Sent for trial.		Cases written off.		Total disposed of.		Pending on 31st March 1891.	
		Cases.	Persons.	Cases.	Persons.	Cases.	Persons.	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	22	23	24	25	26
Negapatam.	Villupuram ..	6	6	263	276	269	282	..	..	61	63	41	46	8	10	110	119	151	153	2	2	263	274	6	8
	Cuddalore ..	9	10	228	243	237	253	..	..	35	40	17	19	13	15	65	74	155	160	1	1	221	235	16	18
	Tranquebar ..	10	10	124	125	134	135	..	..	19	19	11	11	7	8	37	38	89	89	3	3	129	130	5	5
	Negapatam ..	13	15	171	181	184	196	..	..	4	4	20	24	6	8	30	36	153	159	1	1	184	196	..	..
	Vedarniem ..	3	3	65	71	68	74	..	..	11	12	6	7	1	1	18	20	50	54	..	..	68	74	..	..
	Adirámpatnam	7	7	55	62	62	69	..	..	6	6	24	24	1	1	31	31	31	31	..	7	62	69	..	..
	Tanjore ..	16	17	459	490	475	507	1	1	150	162	98	104	6	7	255	274	205	216	..	..	460	490	15	17
	Nannilam ..	..	..	173	178	173	178	..	..	18	18	24	25	18	19	60	62	81	83	2	..	143	145	30	33
	Total ..	64	68	(a)1,538	1,626	1,602	1,694	1	1	304	324	241	260	60	69	606	654	915	945	9	14	1,530	1,613	72	81
Tinnevelly.	Madura ..	77	77	(b) 947	954	1,024	1,031	2	2	105	107	356	356	28	31	491	496	400	402	8	8	899	906	125	125
	Vattanam ..	23	23	(c) 325	322	348	345	..	..	15	15	17	17	4	4	36	36	305	305	6	4	347	345	1	..
	Morekolam ..	7	7	(d) 89	92	96	99	..	..	22	23	34	36	5	5	61	64	29	29	1	1	91	94	5	5
	Tuticorin ..	1	1	155	171	156	172	2	2	37	41	38	42	14	18	91	103	60	64	1	1	152	168	4	4
	Káyalpatnam.	9	11	122	124	131	135	2	2	46	47	21	21	2	2	71	72	57	58	3	5	131	135	..	..
	Kuttanguli ..	..	..	136	139	136	139	1	1	7	7	15	15	..	3	23	26	112	112	..	..	135	138	1	1
	Tinnevelly ..	5	5	(e) 560	623	565	628	1	1	59	69	86	98	11	16	157	184	401	435	1	3	559	622	6	6
	Total ..	122	124	2,334	2,425	2,456	2,549	8	8	291	309	567	585	64	79	930	981	1,364	1,405	20	22	2,314	2,408	142	141

(a) Exclusive of 2 unsuccessful house searches—one in Adirámpatnam and the other in Tanjore.
(b) Excludes 3 unsuccessful house searches.
(c) Do. 3 do. do.
(d) Excludes 3 unsuccessful house searches.
(e) Do. 5 do. do.

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APPENDIX H—*cont.*

Statement of Offences against the Abkári Laws dealt with in the Presidency during the year 1890-91—*cont.*

Division.	Circle.	DISPOSAL BY THE MAGISTRACY. Pending at the beginning of the year.		Sent for trial during the year.		Total.		Convicted.		Acquitted.		Pending on 31st March 1891.		CASES SENT TO MAGISTRACY OTHERWISE THAN THROUGH THE INSPECTORS OF SALT AND ABKARI REVENUE. 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.	Cases.	Persons.
		27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44
Negapatam ..	Villupuram	28	28	151	153	179	181	105	106	10	10	64	65	..	..	..	..	..	..
	Cuddalore	20	21	155	160	175	181	116	121	6	6	53	54	..	..	..	..	..	..
	Tranquebar	12	15	89	89	101	104	84	84	7	10	10	10	..	..	..	..	..	..
	Negapatam	7	9	153	159	160	168	152	158	4	5	4	5	..	..	..	..	..	..
	Vedarniem	..	..	50	54	50	54	47	51	2	2	1	1	..	..	..	..	..	..
	Adirámpatnam	7	7	31	31	38	38	33	33	2	2	3	3	..	..	..	..	..	..
	Tanjore	47	56	205	216	252	272	226	240	4	10	22	22	..	..	..	..	..	..
	Nannilam	..	..	81	83	81	83	63	64	3	4	15	15	..	..	..	..	..	..
	Total ..	121	136	915	945	1,036	1,081	826	857	38	49	172	175	..	..	..	..	..	..
Tinnevelly ..	Madura	68	70	400	402	468	472	367	369	24	25	(a) 76	77	1	1	1	1	..	..
	Vattanam	7	8	305	305	312	313	291	292	..	..	21	21	..	..	..	..	..	..
	Morekolam	1	1	29	29	30	30	15	15	1	1	14	14	..	..	..	..	..	..
	Tuticorin	4	4	60	64	64	68	50	53	6	6	8	9	..	..	..	..	..	..
	Káyalpatnam	7	7	57	58	64	65	56	56	5	6	3	3	..	..	..	..	..	..
	Kuttanguli	8	8	112	112	120	120	106	106	7	7	7	7	..	..	..	..	..	..
	Tinnevelly	73	74	401	435	474	509	408	423	18	22	48	64	..	..	..	..	..	..
	Total ..	168	172	1,364	1,405	1,532	1,577	1,293	1,314	61	67	177	195	1	1	1	1	..	..

(a) Excludes 1 case and 1 person struck off by the Magistrate as the accused was reported to be dead.

APPENDIX H—*cont.*

Statement of Offences against the Abkári Laws dealt with in the Presidency during the year 1890-91.

Division.	Circle.	Pending at the beginning of the year.		Reported during the year.		Total.		CASES DISPOSED OF BY THE OFFICERS OF THE DEPARTMENT. — Released by Department. — I. For being 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 close by and 5° in other cases.		II. For petty breaches of the provisions of section 56 of the Abkári Act for the first time.		III. On proof of ignorance or inadvertence.		IV. For want of proof.		Total.		Sent for trial.		Cases written off.		Total disposed of.		Pending on 31st March 1891.	
		Cases.	Persons.	Cases.	Persons.	Cases	Persons.	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	22	23	24	25	26
Calicut	Kundapur ..	34	48	866	949	900	997	1	2	148	183	95	105	30	35	274	325	567	615	3	3	844	943	56	54
	Mangalore ..	64	60	1,086	1,081	1,150	1,141	13	13	81	82	87	90	35	37	216	222	779	793	32	5	1,027	1,020	123	121
	Tellicherry ..	33	33	2,161	2,196	2,194	2,229	1	1	27	35	196	211	75	81	299	328	1,851	1,866	11	3	2,161	2,197	33	32
	Calicut ..	a 26	25	1,372	1,441	1,398	1,466	..	..	124	162	13	13	20	30	157	205	1,143	1,185	31	9	1,331	1,399	67	67
	Ponáni ..	..	..	513	530	513	530	..	..	12	17	3	3	4	4	19	24	434	443	..	..	453	467	60	63
	Pálghat ..	9	3	1,934	1,949	1,943	1,952	..	..	16	20	77	81	59	61	152	162	1,716	1,747	22	1	1,890	1,910	53	42
	Coimbatore ..	28	35	782	890	810	925	1	1	70	84	105	121	40	65	216	271	561	617	8	7	785	895	25	30
	Erode ..	..	..	364	374	364	374	..	..	30	32	16	16	2	4	48	52	313	317	..	..	361	369	3	5
	North Trichinopoly.	8	8	317	331	325	339	..	..	97	101	44	47	..	..	141	148	160	162	2	2	303	312	22	27
	South Trichinopoly.	5	7	503	526	508	533	6	6	153	160	70	72	12	13	241	251	258	271	5	7	504	529	4	4
	Total ..	207	219	b 9,898	10,267	10,105	10,486	22	23	758	876	706	759	277	330	1,763	1,988	7,782	8,016	114	37	9,659	10,041	446	445
Madras Town Circle.	Madras Town Circle.	..	..	107	128	107	128	2	2	22	27	7	10	4	5	35	44	65	72	..	..	100	116	7	12
	Grand Total..	1,082	1,126	21,651	22,905	22,733	24,031	427	460	2,609	2,892	2,526	2,765	813	1,019	6,375	7,136	14,705	15,429	470	257	21,550	22,822	1,183	1,209

a Difference of 3 cases and 4 persons due to their having been shown twice over in last year's statement.
b Exclusive of 221 unsuccessful house searches.

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APPENDIX H—*cont.*

Statement of Offences against the Abkári Laws dealt with in the Presidency during the year 1890-91—*cont.*

Division.	Circle.	DISPOSAL BY THE MAGISTRACY. — Pending at the beginning of the year.		Sent for trial during the year.		Total.		Convicted.		Acquitted.		Pending on 31st March 1891.		CASES SENT TO MAGISTRACY OTHERWISE THAN THROUGH THE INSPECTORS OF SALT AND ABKARI REVENUE. — 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.	Cases.	Persons.
		27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44
Calicut	Kundapur	15	22	567	615	582	637	409	445	19	28	154	164	..	..	..	..	..	..
	Mangalore	23	23	779	793	802	816	692	697	15	17	95	102	..	..	..	..	..	..
	Tellicherry	253	255	1,851	1,866	2,104	2,121	1,645	1,656	14	18	445	447	9	10	9	10	..	..
	Calicut	261	295	1,143	1,185	1,404	1,480	1,112	1,153	36	54	255	c 272	38	40	34	36	4	4
	Ponáni	..	..	434	443	434	443	52	52	2	2	380	389	..	..	..	..	..	..
	Pálghat	a 180	183	1,716	1,747	1,896	1,930	1,326	1,337	21	27	547	d 561	29	33	29	31	..	2
	Coimbatore	163	174	561	617	724	791	641	676	39	64	43	c 50	1	1	1	1	..	..
	Erode	..	..	313	317	313	317	152	153	2	2	159	162	..	..	..	..	..	..
	North Trichinopoly	24	24	160	162	184	186	156	157	..	1	28	28	..	..	..	..	..	..
	South Trichinopoly	a 28	29	258	271	286	300	264	b 273	4	6	18	21	..	..	..	..	..	..
	Total ..	947	1,005	7,782	8,016	8,729	9,021	6,449	6,599	152	219	2,124	2,199	77	84	73	78	4	6
Madras Town Circle.	Madras Town Circle	4	4	65	72	69	76	63	65	3	8	3	3	..	..	..	..	..	..
	Grand Total ..	1,987	2,229	14,705	15,429	16,692	17,658	12,812	13,345	476	674	3,387	3,617	95	162	89	149	6	13

a Revised figures.
b Exclusive of 1 case and 1 person retried and convicted this year.
c Excludes 1 case and 1 person written off.
d Do. 2 cases and 2 persons written off.

APPENDIX I.

CLASSIFIED Statement of Offences against the Abkári Laws.

Division.	Circle.	Smuggling. From foreign territory.	Smuggling. From rented to excise tracts.	Smuggling. From one tract to another where the duty varies and the liquor is brought into the tract where the duty is higher.	Illicit distillation.	Possession of illicitly distilled spirits.	Sale of illicitly distilled spirits.	Possession of liquor without license.	Unlicensed sales.	Illicit transport.	Using false measures.	Adulteration.	Dilution.	Illicit manufacture of toddy.	Other offences.	Total.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
Chatrapur.	Ganjam ..	..	..	..	12	15	..	..	5	3	..	..	1	..	26	62
	Aska ..	11	..	..	14	34	1	..	16	2	4	..	12	21	63	178
	Surlá ..	..	..	..	51	47	15	..	31	14	12	..	16	69	61	316
	Total ..	11	..	..	77	96	16	..	52	19	16	..	29	90	150	556
Chicacole	Naupada ..	..	38	..	58	71	11	..	4	10	9	..	9	17	10	237
	Calingapatam.	..	1	..	25	17	2	..	1	10	1	..	3	10	34	104
	Konada ..	..	..	..	..	1	1	..	8	33	2	..	..	16	17	78
	Bobbili ..	..	93	..	11	8	1	..	21	4	4	..	10	3	10	165
	Karassa ..	..	..	..	..	1	7	..	31	25	2	..	19	67	33	185
	Balacheruvu.	..	..	..	..	..	..	..	11	45	6	..	2	68	4	136
	Polavaram ..	..	10	..	5	1	1	..	24	54	..	..	4	72	7	178
	Total ..	..	142	..	99	99	23	..	100	181	24	..	47	253	115	1,083
Masulipatam.	Penuguduru ..	..	..	..	..	4	..	..	24	41	..	..	37	33	20	159
	Rajahmundry.	..	..	..	5	3	1	..	17	70	..	..	48	102	37	283
	Mogaltur ..	..	..	..	15	58	17	..	..	68	..	..	50	46	23	277
	Ellore ..	..	1	..	3	27	..	..	28	63	..	..	85	68	31	306
	Manginapudi.	..	23	..	..	4	..	44	43	63	2	..	97	37	34	347
	Nizampatam ..	..	2	..	9	3	..	..	19	27	1	..	84	126	19	290
	Bezváda ..	6	17	..	13	89	3	..	22	35	1	..	110	68	14	378
	Vinukonda ..	1	10	..	1	1	..	..	32	24	..	..	78	2	15	164
	Total ..	7	53	..	46	189	21	44	185	391	4	..	589	482	193	2,204
Nellore ..	Kanuparti ..	..	2	..	3	1	..	..	2	6	..	..	10	9	9	42
	Iskapalle ..	..	..	..	34	1	..	6	26	7	17	..	7	36	18	152
	Kistnapatam.	..	..	..	2	..	..	6	29	25	4	..	7	90	21	184
	Cumbum ..	..	..	..	21	23	1	2	12	21	..	..	5	11	14	110
	Total ..	..	2	..	60	25	1	14	69	59	21	..	29	146	62	488
Chingleput	Tada ..	..	..	..	..	..	..	..	19	17	2	..	1	44	5	88
	Vayalúr ..	..	..	..	..	..	..	..	5	6	..	..	..	..	13	24
	Ennore ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Covelong ..	..	..	..	..	..	..	..	31	2	1	..	1	37	1	73
	Merkánam ..	..	..	..	..	..	..	..	15	6	..	..	6	27	13	67
	Total ..	..	..	..	..	..	..	..	70	31	3	..	8	108	32	252
Arcot ..	Kurnool ..	21	..	..	36	16	1	..	34	47	11	2	14	26	54	262
	Bellary ..	24	..	..	..	..	3	42	24	168	5	..	5	35	143	449
	Anantapur ..	68	..	..	..	..	..	..	20	101	31	4	15	19	139	397
	Cuddapah ..	..	..	1	29	23	..	9	17	40	16	..	10	13	55	213
	Salem ..	..	3	..	..	..	22	60	94	106	3	..	43	319	162	812
	Hosúr ..	..	..	..	..	..	..	26	22	34	6	..	10	34	55	187
	Vellore ..	..	..	..	..	..	..	10	91	76	14	..	7	175	122	495
	Conjeeveram.	..	..	..	..	..	..	12	42	21	3	..	7	45	23	153
	Tirukoilúr ..	..	..	..	..	..	..	9	22	28	7	..	32	42	83	223
	Total ..	113	3	1	65	39	26	168	366	621	96	6	143	708	836	3,191
Negapatam	Villupuram ..	64	..	..	..	..	4	..	34	35	5	..	8	48	65	263
	Cuddalore ..	1	..	..	..	..	..	4	24	42	3	1	21	83	49	228
	Tranquebar ..	2	..	..	..	..	1	..	14	57	1	..	2	22	25	124
	Negapatam ..	..	..	..	..	..	..	6	10	46	13	..	9	60	27	171
	Vedarniem ..	..	..	..	..	1	..	2	5	13	..	..	..	33	11	65
	Adirámpatnam.	1	..	..	..	..	..	2	3	21	1	..	..	22	5	55
	Tanjore ..	..	..	..	..	..	..	..	86	87	11	..	17	149	109	459
	Nannilam ..	27	..	..	..	..	..	1	41	44	8	..	..	30	22	173
	Total ..	95	..	..	..	1	5	15	217	345	42	1	57	447	313	1,538

APPENDIX I—*cont.*

Classified Statement of Offences against the Abkári Laws.

Division.	Circle.	Smuggling. From foreign territory.	Smuggling. From rented to excise tracts.	Smuggling. From one tract to another where the duty varies and liquor is brought into the tract where the duty is higher.	Illicit distillation.	Possession of illicitly distilled spirits.	Sale of illicitly distilled spirits.	Possession of liquor without license.	Unlicensed sales.	Illicit transport.	Using false measures.	Adulteration.	Dilution.	Illicit manufacture of toddy.	Other offences.	Total.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
Tinnevelly.	Madura ..	2	..	..	1	..	..	63	130	263	28	..	29	239	192	947
	Vattanam ..	..	..	..	3	..	..	111	70	59	..	..	1	67	14	325
	Morekolam ..	..	..	..	3	..	..	..	24	9	..	..	1	24	28	89
	Tuticorin ..	..	..	..	..	..	..	14	12	49	..	..	4	13	63	155
	Káyalpatnam ..	..	..	..	1	..	..	1	31	24	..	..	7	21	37	122
	Kuttanguli ..	8	..	..	..	..	..	8	48	7	..	..	3	54	8	136
	Tinnevelly ..	31	..	..	..	..	..	1	186	150	4	..	12	94	82	560
	Total ..	41	..	..	8	..	..	198	501	561	32	..	58	511	424	2,334
Calicut ..	Kundapur ..	..	..	..	1	..	..	74	226	119	..	..	88	210	148	866
	Mangalore ..	..	67	..	155	67	..	75	47	102	..	..	11	467	95	1,086
	Tellicherry ..	3	..	..	17	3	..	220	43	107	5	..	1	1,625	137	2,161
	Calicut ..	24	2	..	47	85	5	102	81	128	7	1	6	746	138	1,372
	Ponáni ..	1	17	..	28	44	..	6	22	44	..	2	11	295	43	513
	Pálghat ..	85	..	..	164	240	6	255	43	196	..	..	18	864	63	1,934
	Coimbatore ..	57	1	..	18	1	..	4	139	156	14	1	23	269	99	782
	Erode ..	14		..	2	..	..	11	68	49	..	..	2	192	26	364
	North Trichinopoly ..	..	..	1	..	6	..	..	27	92	10	1	10	70	100	317
	South Trichinopoly ..	13	..	..	2	1	..	1	114	85	7	1	29	42	208	503
	Total ..	197	87	1	434	447	11	748	810	1,078	43	6	199	4,780	1,057	9,898
Madras Town Circle.	Madras Town Circle.	..	..	1	..	..	..	4	12	8	9	..	12	43	18	107
	Grand Total ..	464	287	3	789	896	103	1,191	2,382	3,294	290	13	1,171	7,568	3,200	21,651

APPENDIX J.

STATEMENT showing the Duration of Abkári Cases pending at the close of 1890-91, and the average duration of cases disposed of during the year by the Salt and Abkári Department, Madras Presidency.

Division	Circle	Pending: Under two weeks.	Pending: Under one month.	Pending: Under three months.	Pending: Over three months.	Pending: Total.	Average Duration of Cases disposed of exclusive of cases written off. Inclusive of exceptional cases: Number of cases.	Inclusive of exceptional cases: Average.	Exclusive of exceptional cases: Number of cases.	Exclusive of exceptional cases: Average.
1	2	3	4	5	6	7	8	9	10	11
		PERSONS.	PERSONS.	PERSONS.	PERSONS.	PERSONS.		DAYS.		DAYS.
Chatrapur	Ganjam	..	..	..	1	1	58	6	56	4
	Aska	6	1	3	1	11	166	7	162	6
	Surlá	..	..	..	5	5	299	11	286	9
	Total ..	6	1	3	7	17	523	9	504	7
Chicacole	Naupada	..	..	2	..	2	197	18	190	12
	Calingapatam	1	..	..	..	1	102	13	74	6
	Konada	..	..	..	..	..	77	8	76	7
	Bobbili	..	1	..	3	4	156	26	136	13
	Karasa	..	..	..	..	..	187	17	183	15
	Balacheruvu	1	..	..	..	1	137	10	133	10
	Polavaram	5	..	..	..	5	173	14	167	10
	Total ..	7	1	2	3	13	1,029	16	959	11
Masulipatam	Penuguduru	6	8	..	..	14	156	21	152	13
	Rajahmundry	17	5	6	3	31	311	31	304	27
	Mogaltúr	8	8	4	10	30	267	45	262	43
	Ellore	3	1	2	18	24	388	66	187	14
	Manginapudi	16	2	2	4	24	339	13	334	11
	Nizampatam	18	1	4	..	23	260	9	225	6
	Bezváda	2	..	2	..	4	378	13	372	12
	Vinukonda	..	..	6	7	13	160	9	158	8
	Total ..	70	25	26	42	163	2,259	28	1,994	17
Nellore	Kanuparti	..	..	..	..	..	41	4	41	4
	Iskapalle	1	3	6	1	11	151	24	143	15
	Kistnapatam	3	2	3	..	8	181	18	148	7
	Cumbum	2	5	..	..	7	107	49	103	38
	Total ..	6	10	9	1	26	480	26	435	17
Chingleput	Tada	..	..	..	..	..	94	13	93	12
	Vayalúr	1	..	..	..	1	24	5	22	3
	Ennore	..	..	..	..	..	..	..	..	..
	Madras	..	..	..	..	..	..	..	..	..
	Covelong	..	..	..	..	..	74	5	74	5
	Merkánam	..	3	..	..	3	64	7	64	7
	Total ..	1	3	..	..	4	256	8	253	8
Arcot	Kurnool	..	26	33	1	60	227	22	213	17
	Bellary	9	7	14	14	44	436	80	284	39
	Anantapur	9	10	13	13	45	371	18	234	24
	Cuddapah	7	2	13	9	31	209	79	193	45
	Salem	4	..	..	5	9	830	7	746	6
	Hosúr	7	..	2	4	13	172	15	162	12
	Vellore	13	10	14	7	44	504	25	501	21
	Conjeeveram	9	4	17	..	30	129	34	125	26
	Tirukoilúr	..	14	3	34	31	195	23	195	23
	Total ..	58	73	109	67	307	3,073	30	2,653	20
Negapatam	Villupuram	..	..	5	3	8	261	15	255	12
	Cuddalore	2	3	3	10	18	220	24	206	15
	Tranquebar	3	2	..	..	5	126	11	124	10
	Negapatam	..	..	..	..	..	183	5	177	3
	Vedarniem	..	..	..	..	..	68	7	53	4
	Adirámpatnam	..	..	..	..	..	62	11	57	7
	Tanjore	9	4	1	2	17	460	65	440	53
	Nannilam	17	6	10	..	33	141	11	129	8
	Total ..	31	15	20	15	81	1,521	29	1,441	23

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APPENDIX J—*cont.*

Statement showing the Duration of Abkári Cases pending at the close of 1890-91, and the average duration of cases disposed of during the year by the Salt and Abkári Department, Madras Presidency—*cont.*

Division.	Circle.	Pending: Under two weeks.	Pending: Under one month.	Pending: Under three months.	Pending: Over three months.	Pending: Total.	Average Duration of Cases disposed of exclusive of cases written off. Inclusive of exceptional cases: Number of cases.	Inclusive of exceptional cases: Average.	Exclusive of exceptional cases: Number of cases.	Exclusive of exceptional cases: Average.
1	2	3	4	5	6	7	8	9	10	11
		PERSONS.	PERSONS.	PERSONS.	PERSONS.	PERSONS.		DAYS.		DAYS.
Tinnevelly	Madura	..	78	27	20	125	891	25	782	19
	Vattanam	..	..	..	..	..	341	17	341	17
	Morekolam	2	..	1	2	5	90	35	64	14
	Tuticorin	..	3	1	..	4	151	11	142	7
	Káyalpatnam	..	..	..	..	..	128	14	120	9
	Kuttanguli	1	..	..	..	1	135	8	135	8
	Tinnevelly	..	5	1	..	6	558	18	443	11
	Total ..	3	86	30	22	141	2,294	20	2,027	15
Calicut	Kundapur	27	14	8	5	54	841	26	824	21
	Mangalore	54	29	21	17	121	995	16	974	8
	Tellicherry	8	3	6	15	32	2,150	12	2,144	10
	Calicut	40	5	2	20	67	1,300	22	1,287	21
	Ponáni	30	3	26	4	63	453	25	427	19
	Pálghat	21	2	7	12	42	1,868	16	1,860	13
	Coimbatore	12	7	2	9	30	777	26	761	19
	Erode	1	1	3	..	5	361	9	361	9
	North Trichinopoly	25	2	..	..	27	301	14	298	13
	South do.	1	..	2	1	4	499	7	496	5
	Total ..	219	66	77	83	445	9,545	17	9,432	14
Madras Town Circle.	Madras Town Circle	11	1	..	..	12	100	5	97	2
	Grand Total ..	412	281	276	240	1,209	21,080	21	19,795	15

APPENDIX K.

STATEMENT showing the Demand, Collection and Balance of Excise (Abkári and Opium) Revenue in the Madras Presidency for the year 1890-91.

Country Spirits.

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 ..	951	1,15,657	1,16,608	332	1,15,462	1,15,794	152	22	467	173	640
Vizagapatam ..	20,571	2,00,390	2,20,961	19,910	1,90,788	2,10,698	372	..	289	9,602	9,891
Godávari ..	4,778	4,15,432	4,20,210	4,778	4,12,924	4,17,702	..	..	..	2,508	2,508
Kistna ..	27,405	4,98,064	5,25,469	27,405	4,80,185	5,07,590	..	..	..	17,879	17,879
Nellore ..	2,702	1,71,219	1,73,921	775	1,71,213	1,71,988	16	..	1,911	6	1,917
Cuddapah ..	4,661	2,55,261	2,59,922	4,661	2,53,986	2,58,647	..	..	..	1,275	1,275
Anantapur ..	..	1,80,750	1,80,750	..	1,80,749	1,80,749	..	..	..	1	1
Bellary ..	..	3,46,065	3,46,065	..	3,46,065	3,46,065	..	..	..	..	..
Kurnool ..	..	1,58,472	1,58,472	..	1,57,972	1,57,972	..	..	..	500	500
Madras ..	1,204	4,64,130	4,65,334	300	4,59,989	4,60,289	904	..	..	4,141	4,141
Chingleput ..	71	1,48,421	1,48,492	71	1,40,099	1,40,170	..	..	..	8,322	8,322
North Arcot ..	307	5,67,597	5,67,904	..	5,67,294	5,67,294	307	135	..	168	168
South Arcot ..	2,656	4,88,238	4,90,894	2,656	4,77,608	4,80,264	..	1,175	..	9,455	9,455
Tanjore ..	109	1,81,920	1,82,029	109	1,81,535	1,81,644	..	..	..	385	385
Trichinopoly ..	..	1,78,760	1,78,760	..	1,78,760	1,78,760	..	..	..	..	..
Madura ..	220	2,41,277	2,41,497	..	2,41,277	2,41,277	220	..	..	..	..
Tinnevelly ..	522	1,34,092	1,34,614	175	1,34,092	1,34,267	..	..	347	..	347
Coimbatore ..	528	2,64,882	2,65,410	..	2,63,611	2,63,611	41	..	487	1,271	1,758
Nílgiris ..	1,174	1,74,903	1,76,077	..	1,74,903	1,74,903	1,174	..	..	..	..
Salem ..	3,881	2,76,115	2,79,996	3,046	2,74,081	2,77,127	835	..	..	2,034	2,034
South Canara ..	2,808	1,21,707	1,24,515	387	1,21,028	1,21,415	2,063	..	358	679	1,037
Malabar ..	908	1,35,856	1,36,764	568	1,30,449	1,31,017	150	118	190	5,289	5,479
Total ..	75,456	57,19,208	57,94,664	65,173	56,54,070	57,19,243	6,234	1,450	4,049	63,688	67,737

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.
1	2	3	4	5	6	7	8	9	10	11	12
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Ganjam ..	..	..	..	..	..	..	..	..	..	..	..
Vizagapatam ..	..	..	..	..	..	..	..	..	..	..	..
Godávari ..	..	..	..	..	..	..	..	..	..	..	..
Kistna ..	6,627	71,668	78,295	6,627	71,668	78,295	..	..	..	..	..
Nellore ..	..	..	..	..	..	..	..	..	..	..	..
Cuddapah ..	..	..	..	..	..	..	..	..	..	..	..
Anantapur ..	..	..	..	..	..	..	..	..	..	..	..
Bellary ..	..	..	..	..	..	..	..	..	..	..	..
Kurnool ..	2,200	..	2,200	2,200	..	2,200	..	..	..	..	..
Madras ..	..	..	..	..	..	..	..	..	..	..	..
Chingleput ..	..	..	..	..	..	..	..	..	..	..	..
North Arcot ..	..	..	..	..	..	..	..	..	..	..	..
South Arcot ..	..	..	..	..	..	..	..	..	..	..	..
Tanjore ..	..	..	..	..	..	..	..	..	..	..	..
Trichinopoly ..	..	..	..	..	..	..	..	..	..	..	..
Madura ..	..	..	..	..	..	..	..	..	..	..	..
Tinnevelly ..	..	..	..	..	..	..	..	..	..	..	..
Coimbatore ..	..	..	..	..	..	..	..	..	..	..	..
Nílgiris ..	..	..	..	..	..	..	..	..	..	..	..
Salem ..	..	..	..	..	..	..	..	..	..	..	..
South Canara.	..	..	..	..	..	..	..	..	..	..	..
Malabar ..	183	..	183	11	..	11	103	..	69	..	69
Total..	9,010	71,668	80,678	8,838	71,668	80,506	103	..	69	..	69

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APPENDIX K—*cont.*

Statement showing the Demand, Collection and Balance of Excise (Abkári and Opium) Revenue in the Madras Presidency for the year 1890-91—*cont.*

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 ..	423	19,382	19,805	417	19,153	19,570	..	..	6	229	235
Vizagapatam .	233	39,037	39,270	171	38,060	38,231	62	..	..	977	977
Godávari ..	1,727	2,60,218	2,61,945	1,727	2,49,974	2,51,701	..	..	..	10,244	10,244
Kistna ..	1,840	2,45,437	2,47,277	1,625	2,18,900	2,20,525	215	..	..	26,537	26,537
Nellore ..	2,106	54,302	56,408	1,694	47,703	49,397	141	..	271	6,599	6,870
Cuddapah ..	..	1,29,689	1,29,689	..	1,29,689	1,29,689	..	..	..	..	..
Anantapur ..	51	2,69,748	2,69,799	51	2,68,252	2,68,303	..	..	..	1,496	1,496
Bellary ..	1,538	3,24,894	3,26,432	334	3,24,894	3,25,228	..	..	1,204	..	1,204
Kurnool ..	..	2,66,867	2,66,867	..	2,66,867	2,66,867	..	..	..	..	..
Madras ..	3,316	* 4,75,783	4,79,099	2,360	4,66,014	4,68,374	742	390	214	9,379	9,593
Chingleput ..	3,066	1,74,866	1,77,932	693	1,59,114	1,59,807	..	..	2,373	15,752	18,125
North Arcot ..	11,307	3,55,884	3,67,191	10,695	3,48,016	3,58,711	612	6	..	7,862	7,862
South Arcot ..	6,749	2,05,203	2,11,952	3,886	1,99,587	2,03,473	2,679	..	184	5,616	5,800
Tanjore ..	21,552	7,40,354	7,61,906	13,003	7,09,812	7,22,815	722	..	7,827	30,542	38,369
Trichinopoly ..	433	1,56,011	1,56,444	56	1,54,661	1,54,717	377	..	..	1,350	1,350
Madura ..	2,866	1,86,256	1,89,122	2,344	1,83,189	1,85,533	..	..	522	3,067	3,589
Tinnevelly ..	..	1,50,189	1,50,189	..	1,49,609	1,49,609	..	..	..	580	580
Coimbatore ..	2,695	3,27,170	3,29,865	499	3,23,298	3,23,797	1,102	..	1,094	3,872	4,966
Nílgiris ..	..	..	..	..	..	..	..	..	..	..	..
Salem ..	5,564	3,81,286	3,86,850	4,906	3,73,363	3,78,269	25	..	633	7,923	8,556
South Canara.	577	1,65,297	1,65,874	322	1,64,600	1,64,922	..	..	255	697	952
Malabar ..	10,742	2,48,497	2,59,239	5,959	2,39,088	2,45,047	1,693	..	3,090	9,409	12,499
Total ..	76,785	51,76,370	52,53,155	50,742	50,33,843	50,84,585	8,370	396	17,673	1,42,131	1,59,804

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 ..	..	5,269	5,269	..	5,269	5,269	..	..	..	..	..
Vizagapatam ..	..	550	550	..	550	550	..	..	..	..	..
Godávari ..	..	3,593	3,593	..	3,569	3,569	..	..	..	24	24
Kistna ..	..	4,444	4,444	..	4,444	4,444	..	..	..	..	..
Nellore ..	94	2,968	3,062	94	2,968	3,062	..	..	..	..	..
Cuddapah ..	..	4,565	4,565	..	4,520	4,520	..		..	45	45
Anantapur ..	263	1,535	1,798	263	1,535	1,798	..	..	..	..	..
Bellary ..	36	3,597	3,633	36	3,597	3,633	..	..	..	..	..
Kurnool ..	..	1,110	1,110	..	1,110	1,110	..	..	..	..	..
Madras ..	5,619	1,85,167	1,90,786	5,500	1,79,617	1,85,117	119	..	..	5,550	5,550
Chingleput ..	177	3,545	3,722	177	3,452	3,629	..	..	..	93	93
North Arcot ..	..	17,351	17,351	..	17,350	17,350	..	..	..	1	1
South Arcot ..	26	3,827	3,853	26	3,815	3,841	..	..	..	12	12
Tanjore ..	..	2,665	2,665	..	2,665	2,665	..	..	..	..	..
Trichinopoly ..	..	650	650	..	650	650	..	..	..	..	..
Madura ..	..	2,343	2,343	..	2,343	2,343	..	..	..	..	..
Tinnevelly ..	..	4,691	4,691	..	4,691	4,691	..	..	..	..	..
Coimbatore ..	..	16,861	16,861	..	16,861	16,861	..	..	..	..	..
Nílgiris ..	323	73,071	73,394	323	73,071	73,394	..	..	..	..	..
Salem ..	..	3,235	3,235	..	3,235	3,235	..	..	..	..	..
South Canara ..	..	490	490	..	490	490	..	..	..	..	..
Malabar ..	..	5,761	5,761	..	5,747	5,747	..	..	..	14	14
Total ..	6,538	3,47,288	3,53,826	6,419	3,41,549	3,47,968	119	..	..	5,739	5,739

* Includes Rs. 5,327 (instalment of tree-tax relating to the current official year) wrongly collected and credited in the accounts for March 1891.

APPENDIX K—*cont.*

Statement showing the Demand, Collection and Balance of Excise (Abkári and Opium) Revenue in the Madras Presidency for the year 1890-91—*cont.*

Miscellaneous.

District.	DEMAND. Arrears at the beginning of the year.	DEMAND. Current.	DEMAND. Total.	COLLECTION. Arrears.	COLLECTION. Current.	COLLECTION. Total.	REMISSION. Arrears.	REMISSION. Current.	BALANCE. Arrears.	BALANCE. Current.	BALANCE. Total.
1	2	3	4	5	6	7	8	9	10	11	12
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Ganjam ..	..	586	586	..	586	586	..	..	..	..	..
Vizagapatam ..	..	225	225	..	225	225	..	..	..	..	..
Godávari ..	..	151	151	..	151	151	..	..	..	..	..
Kistna ..	..	960	960	..	960	960	..	..	..	..	..
Nellore ..	100	1,688	1,788	100	1,688	1,788	..	..	..	..	..
Cuddapah ..	..	327	327	..	327	327	..	..	..	..	..
Anantapur ..	..	368	368	..	368	368	..	..	..	..	..
Bellary ..	..	1,647	1,647	..	1,647	1,647	..	..	..	..	..
Kurnool ..	..	256	256	..	256	256	..	..	..	..	..
Madras ..	..	10,543	10,543	..	10,543	10,543	..	..	..	..	..
Chingleput ..	..	1,099	1,099	..	1,099	1,099	..	..	..	..	..
North Arcot ..	..	2,519	2,519	..	2,519	2,519	..	..	..	..	..
South Arcot ..	..	1,802	1,802	..	1,802	1,802	..	..	..	..	..
Tanjore ..	72	4,845	4,917	72	3,136	3,208	..	..	..	1,709	1,709
Trichinopoly ..	61	800	861	61	668	729	..	..	..	132	132
Madura ..	..	449	449	..	449	449	..	..	..	..	..
Tinnevelly ..	..	1,161	1,161	..	1,161	1,161	..	..	..	..	..
Coimbatore ..	..	1,663	1,663	..	1,663	1,663	..	..	..	..	..
Nilgiris ..	..	102	102	..	102	102	..	..	..	..	..
Salem ..	..	3,262	3,262	..	3,262	3,262	..	..	..	..	..
South Canara ..	..	1,516	1,516	..	1,516	1,516	..	..	..	..	..
Malabar ..	..	1,774	1,774	..	1,774	1,774	..	..	..	..	..
Total ..	233	37,743	37,976	233	35,902	36,135	..	..	..	1,841	1,841

Total (Abkári).

District.	DEMAND. Arrears at the beginning of the year.	DEMAND. Current.	DEMAND. Total.	COLLECTION. Arrears.	COLLECTION. Current.	COLLECTION. Total.	REMISSION. Arrears.	REMISSION. Current.	BALANCE. Arrears.	BALANCE. Current.	BALANCE. Total.
1	2	3	4	5	6	7	8	9	10	11	12
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Ganjam ..	1,374	1,40,894	1,42,268	749	1,40,470	1,41,219	152	22	473	402	875
Vizagapatam ..	20,804	2,40,202	2,61,006	20,081	2,29,623	2,49,704	434	..	289	10,579	10,868
Godávari ..	6,505	6,79,394	6,85,899	6,505	6,66,618	6,73,123	..	..	..	12,776	12,776
Kistna ..	35,872	8,20,573	8,56,445	35,657	7,76,157	8,11,814	215	..	..	44,416	44,416
Nellore ..	5,002	2,30,177	2,35,179	2,663	2,23,572	2,26,235	157	..	2,182	6,605	8,787
Cuddapah ..	4,661	3,89,842	3,94,503	4,661	3,88,522	3,93,183	..	..	..	1,320	1,320
Anantapur ..	314	4,52,401	4,52,715	314	4,50,904	4,51,218	..	..	..	1,497	1,497
Bellary ..	1,574	6,76,203	6,77,777	370	6,76,203	6,76,573	..	..	1,204	..	1,204
Kurnool ..	2,200	4,26,705	4,28,905	2,200	4,26,205	4,28,405	..	..	..	500	500
Madras ..	10,139	11,35,623	11,45,762	8,160	11,16,163	11,24,323	1,765	390	214	19,070	19,284
Chingleput ..	3,314	3,27,931	3,31,245	941	3,03,764	3,04,705	..	..	2,373	24,167	26,540
North Arcot ..	11,614	9,43,351	9,54,965	10,695	9,35,179	9,45,874	919	141	..	8,031	8,031
South Arcot ..	9,431	6,99,070	7,08,501	6,568	6,82,812	6,89,380	2,679	1,175	184	15,083	15,267
Tanjore ..	21,733	9,29,784	9,51,517	13,184	8,97,148	9,10,332	722	..	7,827	32,636	40,463
Trichinopoly ..	494	3,36,221	3,36,715	117	3,34,739	3,34,856	377	..	..	1,482	1,482
Madura ..	3,086	4,30,325	4,33,411	2,344	4,27,258	4,29,602	220	..	522	3,067	3,589
Tinnevelly ..	522	2,90,133	2,90,655	175	2,89,553	2,89,728	..	..	347	580	927
Coimbatore ..	3,223	6,10,576	6,13,799	499	6,05,433	6,05,932	1,143	..	1,581	5,143	6,724
Nilgiris ..	1,497	2,48,076	2,49,573	323	2,48,076	2,48,399	1,174	..	..	..	..
Salem ..	9,445	6,63,898	6,73,343	7,952	6,53,941	6,61,893	860	..	633	9,957	10,590
South Canara ..	3,385	2,89,010	2,92,395	709	2,87,634	2,88,343	2,063	..	613	1,376	1,989
Malabar ..	11,833	3,91,888	4,03,721	6,538	3,77,058	3,83,596	1,946	118	3,349	14,712	18,061
Total ..	1,68,022	1,13,52,277	1,15,20,299	1,31,405	1,11,37,032	1,12,68,437	14,826	1,846	21,791	2,13,399	2,35,190

APPENDIX K—*cont.*

Statement showing the Demand, Collection and Balance of Excise (Abkári and Opium) Revenue in the Madras Presidency for the year 1890-91—*cont.*

Opium.

District.	DEMAND. Arrears at the beginning of the year.	DEMAND. Current.	DEMAND. Total.	COLLECTION. Arrears.	COLLECTION. Current.	COLLECTION. Total.	REMISSION. Arrears.	REMISSION. Current.	BALANCE. Arrears.	BALANCE. Current.	BALANCE. Total.
1	2	3	4	5	6	7	8	9	10	11	12
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Ganjam ..	667	21,875	22,542	667	18,462	19,129	..	..	..	3,413	3,413
Vizagapatam ..	1,712	1,56,928	1,58,640	1,712	1,44,900	1,46,612	..	..	..	12,028	12,028
Godávari ..	2,009	2,93,510	2,95,519	2,009	2,92,422	2,94,431	..	..	..	1,088	1,088
Kistna ..	377	49,493	49,870	377	46,350	46,727	..	..	..	3,143	3,143
Nellore ..	975	4,587	5,562	975	3,554	4,529	..	..	..	1,033	1,033
Cuddapah ..	508	9,521	10,029	215	7,207	7,422	..	..	293	2,314	2,607
Anantapur ..	152	3,012	3,194	152	2,893	3,045	..	..	..	149	149
Bellary ..	46	9,438	9,484	46	9,218	9,264	..	..	..	220	220
Kurnool ..	110	8,592	8,702	110	8,261	8,371	..	..	..	331	331
Madras ..	4,625	78,705	83,330	4,625	66,986	71,611	..	..	..	11,719	11,719
Chingleput ..	2,190	9,205	11,395	2,190	2,822	5,012	..	..	..	6,383	6,383
North Arcot ..	..	16,487	16,487	..	15,349	15,349	..	..	..	1,138	1,138
South Arcot ..	235	2,449	2,684	235	2,233	2,468	..	..	..	216	216
Tanjore ..	520	5,394	5,914	520	4,053	4,573	..	..	..	1,341	1,341
Trichinopoly ..	..	6,495	6,495	..	6,424	6,424	.	..	..	71	71
Madura ..	1,201	5,890	7,091	1,201	4,417	5,618	..	..	..	1,473	1,473
Tinnevelly ..	..	3,980	3,980	..	3,980	3,980	..	..	..	..	..
Coimbatore ..	187	7,207	7,394	187	5,489	5,676	..	..	..	1,718	1,718
Nilgiris ..	65	6,120	6,185	65	6,120	6,185	..	..	..	..	..
Salem ..	..	7,378	7,378	..	6,147	6,147	..	..	..	1,231	1,231
South Canara.	..	2,025	2,025	..	2,025	2,025	..	..	..	..	..
Malabar ..	318	15,206	15,524	318	14,159	14,477	..	..	..	1,047	1,047
Total ..	15,897	7,23,527	7,39,424	15,604	6,73,471	6,89,075	..	..	293	50,056	50,349

Grand Total.

District.	DEMAND. Arrears at the beginning of the year.	DEMAND. Current.	DEMAND. Total.	COLLECTION. Arrears.	COLLECTION. Current.	COLLECTION. Total.	REMISSION. Arrears.	REMISSION. Current.	BALANCE. Arrears.	BALANCE. Current.	BALANCE. Total.
1	2	3	4	5	6	7	8	9	10	11	12
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Ganjam ..	2,041	1,62,769	1,64,810	1,416	1,58,932	1,60,348	152	22	473	3,815	4,288
Vizagapatam ..	22,516	3,97,130	4,19,646	21,793	3,74,523	3,96,316	434	..	289	22,607	22,896
Godávari ..	8,514	9,72,904	9,81,418	8,514	9,59,040	9,67,554	..	..	..	13,864	13,864
Kistna ..	36,249	8,70,066	9,06,315	36,034	8,22,507	8,58,541	215	..	..	47,559	47,559
Nellore ..	5,977	2,34,764	2,40,741	3,638	2,27,126	2,30,764	157	..	2,182	7,638	9,820
Cuddapah ..	5,169	3,99,363	4,04,532	4,876	3,95,729	4,00,605	..	..	293	3,634	3,927
Anantapur ..	466	4,55,443	4,55,909	466	4,53,797	4,54,263	..	..	..	1,646	1,646
Bellary ..	1,620	6,85,641	6,87,261	416	6,85,421	6,85,837	..	..	1,204	220	1,424
Kurnool ..	2,310	4,35,297	4,37,607	2,310	4,34,466	4,36,776	..	..	..	831	831
Madras ..	14,764	12,14,328	12,29,092	12,785	11,83,149	11,95,934	1,765	390	214	30,789	31,003
Chingleput ..	5,504	3,37,136	3,42,640	3,131	3,06,586	3,09,717	..	..	2,373	30,550	32,923
North Arcot ..	11,614	9,59,838	9,71,452	10,695	9,50,528	9,61,223	919	141	..	9,169	9,169
South Arcot ..	9,666	7,01,519	7,11,185	6,803	6,85,045	6,91,848	2,679	1,175	184	15,299	15,483
Tanjore ..	22,253	9,35,178	9,57,431	13,704	9,01,201	9,14,905	722	..	7,827	33,977	41,804
Trichinopoly ..	494	3,42,716	3,43,210	117	3,41,163	3,41,280	377	..	..	1,553	1,553
Madura ..	4,287	4,36,215	4,40,502	3,545	4,31,675	4,35,220	220	..	522	4,540	5,062
Tinnevelly ..	522	2,94,113	2,94,635	175	2,93,533	2,93,708	..	..	347	580	927
Coimbatore ..	3,410	6,17,783	6,21,193	686	6,10,922	6,11,608	1,143	..	1,581	6,861	8,442
Nilgiris ..	1,562	2,54,196	2,55,758	388	2,54,196	2,54,584	1,174	..	..	..	..
Salem ..	9,445	6,71,276	6,80,721	7,952	6,60,088	6,68,040	860	..	633	11,188	11,821
South Canara..	3,385	2,91,035	2,94,420	709	2,89,659	2,90,368	2,063	..	613	1,376	1,989
Malabar ..	12,151	4,07,094	4,19,245	6,856	3,91,217	3,98,073	1,946	118	3,349	15,759	19,108
Total ..	1,83,919	1,20,75,804	1,22,59,723	1,47,009	1,18,10,503	1,19,57,512	14,826	1,846	22,084	2,63,455	2,85,539

APPENDIX L.

No. 1.—Total Revenue derived from Duty upon the Consumption of Spirits and Fermented Liquors.

District.	Population. Muhammadans. †	Hindus and others. †	Total.	Number of persons to the square mile.	Revenue from duty on Spirits.	Beer and other fermented liquors, including toddy.	Total Revenue.	Incidence per head of population.	Number of licenses for retail of any of the foregoing.	Population per license.
					RS.	RS.	RS.	RS. A. P.		
Ganjam	..	..	1,893,813	231	1,21,512	19,382	1,40,894	0 1 2	1,067	1,775
Vizagapatam	..	..	2,795,054	161	2,01,165	39,037	2,40,202	0 1 4	1,151	2,428
Godávari	..	..	2,079,874	237	4,19,176	2,60,218	6,79,394	0 5 3	2,625	792
Kistna	..	..	1,853,106	229	* 5,75,136	2,45,437	8,20,573	0 7 1	3,481	532
Nellore	..	..	1,461,881	197	1,75,875	54,302	2,30,177	0 2 6	1,332	1,098
Cuddapah	..	..	1,268,701	145	2,60,153	1,29,689	3,89,842	0 4 11	1,433	885
Anantapur	..	..	707,555	134	1,82,653	2,69,748	4,52,401	0 10 3	1,056	670
Bellary	..	..	900,667	151	3,51,309	3,24,894	6,76,203	0 12 0	934	964
Kurnool	..	..	817,528	109	1,59,838	2,66,867	4,26,705	0 8 4	1,490	548
Madras	..	..	674,045	1,802	6,59,840	4,75,783	11,35,623	1 10 11	768	878
Chingleput	..	..	913,234	367	1,53,065	1,74,866	3,27,931	0 5 9	764	1,195
North Arcot	..	..	2,178,226	300	5,87,467	3,55,884	9,43,351	0 6 11	2,112	1,031
South Arcot	..	..	2,159,786	414	4,93,867	2,05,203	6,99,070	0 5 2	1,562	1,383
Tanjore	..	..	2,226,360	600	1,89,430	7,40,354	9,29,784	0 6 8	2,376	937
Trichinopoly	..	..	1,377,333	379	1,80,210	1,56,011	3,36,221	0 3 11	552	2,495
Madura	..	..	2,610,558	400	2,44,069	1,86,256	4,30,325	0 2 8	1,864	1,401
Tinnevelly	..	..	1,917,692	356	1,39,944	1,50,189	2,90,133	0 2 5	1,379	1,391
Coimbatore	..	..	1,999,432	254	2,83,406	3,27,170	6,10,576	0 4 10	1,519	1,316
Nilgiris	..	..	99,801	104	2,48,076	..	2,48,076	2 7 9	125	805
Salem	..	..	1,962,566	263	2,82,612	3,81,286	6,63,898	0 5 5	1,582	1,241
South Canara	..	..	1,051,826	270	1,23,713	1,65,297	2,89,010	0 4 5	1,649	638
Malabar	..	..	2,634,411	457	1,43,391	2,48,497	3,91,888	0 2 4	2,073	1,271
Total ..	.. †	.. †	35,583,449	258	61,75,907	51,76,370	1,13,52,277	0 5 1	32,894	1,082
Import Duty ..					974,223	1,05,805	10,80,028	0 0 6		
Grand Total ..					71,50,130	52,82,175	1,24,32,305	0 5 7		

* Includes the toddy revenue of the rural parts of Bandar and of Répalle taluk.
† Information not available.

APPENDIX L.—*cont.*

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

District.	Population. Muhammadans.†	Hindus and others.†	Total.	Number of persons to the square mile.	Number of wholesale licenses.	Revenue from excise duty on Foreign spirits.	Country spirits.	Total.	Incidence per head.	Number of licenses for retail (country and European liquors).	Population per retail license.
						RS.	RS.	RS.	RS. A. P.		
Ganjam	..	..	1,893,813	231	..	5,269	1,16,243	1,21,512	0 1 0	559	3,388
Vizagapatam	..	..	2,795,054	161	..	550	2,00,615	2,01,165	0 1 1	264	10,587
Godávari	..	..	2,079,874	237	..	3,593	4,15,583	4,19,176	0 3 3	1,423	1,462
Kistna	..	..	1,853,106	229	..	4,444	* 5,70,692	* 5,75,136	0 4 11	1,524	1,216
Nellore	..	..	1,461,881	197	4	2,968	1,72,907	1,75,875	0 1 11	415	3,523
Cuddapah	..	..	1,268,701	145	4	4,565	2,55,588	2,60,153	0 3 3	691	1,836
Anantapur	..	..	707,555	134	..	1,535	1,81,118	1,82,653	0 4 1	353	2,004
Bellary	..	..	900,667	151	4	3,597	3,47,712	3,51,309	0 6 3	314	2,868
Kurnool	..	..	817,528	109	3	1,110	1,58,728	1,59,838	0 3 1	548	1,492
Madras	..	..	674,045	1,802	15	1,85,167	4,74,673	6,59,840	0 15 8	275	2,451
Chingleput	..	..	913,234	367	13	3,545	1,49,520	1,53,065	0 2 8	268	3,408
North Arcot	..	..	2,178,226	300	27	17,351	5,70,116	5,87,467	0 4 4	765	2,847
South Arcot	..	..	2,159,786	414	1	3,827	4,90,040	4,93,867	0 3 8	1,134	1,905
Tanjore	..	..	2,226,360	600	13	2,665	1,86,765	1,89,430	0 1 4	311	7,159
Trichinopoly	..	..	1,377,333	379	2	650	1,79,560	1,80,210	0 2 1	282	4,884
Madura	..	..	2,610,558	400	8	2,343	2,41,726	2,44,069	0 1 6	648	4,029
Tinnevelly	..	..	1,917,692	356	9	4,691	1,35,253	1,39,944	0 1 2	561	3,418
Coimbatore	..	..	1,999,432	254	26	16,861	* 2,66,545	2,83,406	0 2 3	581	3,441
Nilgiris	..	..	99,801	104	10	73,071	1,75,005	2,48,076	2 7 9	125	805
Salem	..	..	1,962,566	263	17	3,235	2,79,377	2,82,612	0 2 4	622	3,155
South Canara	..	..	1,051,826	270	..	490	1,23,223	1,23,713	0 1 10	877	1,199
Malabar	..	..	2,634,411	457	..	5,761	1,37,630	1,43,391	0 0 10	939	2,806
Total ..	.. †	.. †	35,583,449	258	156	3,47,288	58,28,619	61,75,907	0 2 9	13,479	2,640
Import Duty ..						9,74,223	..	9,74,223	0 0 · 5		
Grand Total ..						13,21,511	58,28,619	71,50,130	0 3 2		

* Includes the toddy revenue of the rural parts of Bandar and of Répalle taluk.
† Information not available.

APPENDIX L—*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. Muhammadans.‖	Population. Hindus and others.‖	Population. Total.	Population. Number of persons to the square mile.	Number of Licenses. Wholesale.	Number of Licenses. Retail.	License Fees. Wholesale.	License Fees. Retail.	Excise Duty. Rate of duty per imperial gallon, London proof.	Excise Duty. Number of gallons on which duty was collected.	Excise Duty. Average strength.	Excise Duty. Total duty collected.	Excise Duty. Incidence of excise duty per gallon.	Total revenue.	Incidence of total revenue collected per gallon.	Incidence per head.	Population per retail license.
							RS.	RS.		GALS.		RS.		RS.	RS. A. P.	RS. A. P.	
Ganjam	..	..	1,893,813	231	..	12	..	580	Rs. 6 per proof gallon at London proof and proportionately for higher and lower strengths.	*782	..	4,689	..	5,269	..	0 0 1	157,812
Vizagapatam	..	..	2,795,054	161	2	10	50	500		..	..	..	..	550	..	..	279,505
Godávari	..	..	2,079,874	237	..	42	..	3,593		..	..	..	..	3,593	..	..	49,521
Kistna	..	..	1,853,106	229	4	45	100	4,344		..	..	..	..	4,444	..	..	41,180
Nellore	..	..	1,461,881	197	..	14	..	2,130		*140	..	838	..	2,968	..	..	104,420
Cuddapah	..	..	1,268,701	145	..	24	..	4,565		..	..	..	..	4,565	..	0 0 1	52,862
Anantapur	..	..	707,555	134	1	10	25	1,510		..	..	..	..	1,535	..	..	70,755
Bellary	..	..	900,667	151	..	18	..	2,175		*237	..	1,422	..	3,597	..	0 0 1	50,037
Kurnool	..	..	817,528	109	..	8	..	1,110		..	..	..	..	1,110	..	..	102,191
Madras	..	..	674,045	1,802	37	157	925	1,84,242		..	..	..	..	1,85,167	..	0 4 5	4,293
Chingleput	..	..	913,234	367	..	13	..	3,545		..	..	..	..	3,545	..	0 0 1	70,249
North Arcot	..	..	2,178,226	300	..	41	..	12,148		*865	..	† 5,203	..	17,351	..	0 0 2	53,127
South Arcot	..	..	2,159,786	*414	1	23	25	1,657		*306	..	‡ 2,145	..	3,827	..	..	93,904
Tanjore	..	..	2,226,360	600	2	24	50	2,577		*6	..	38	..	2,665	..	..	92,765
Trichinopoly	..	..	1,377,333	379	1	13	25	625		..	..	..	..	650	..	..	105,947
Madura	..	..	2,610,558	400	2	29	50	2,258		*6	..	35	..	2,343	..	..	90,019
Tinnevelly	..	..	1,917,692	356	2	21	50	3,817		*137	..	824	..	4,691	..	..	91,319
Coimbatore	..	..	1,999,432	254	..	21	..	3,252		*2,268	..	13,609	..	16,861	..	0 0 1	9,497
Nilgiris	..	..	99,801	104	9	87	225	54,049		*1,125	..	§ 18,797	..	73,071	..	0 11 9	1,147
Salem	..	..	1,962,566	263	..	26	..	3,235		..	..	..	..	3,235	..	..	75,483
South Canara ..	..	..	1,051,826	270	1	11	25	465		..	..	..	..	490	..	..	95,621
Malabar	..	..	2,634,411	457	6	76	150	5,611		..	..	..	..	5,761	..	..	34,663
Total ..	‖ ..	‖ ..	35,583,449	258	68	725	1,700	2,97,988		5,872	Various strengths	47,600	..	3,47,288	..	0 0 2	49,081
Imported by sea ..										203,399	Various strengths.	9,74,223	..	9,74,223	4 12 8	0 0 5	
Grand Total ..										209,271	..	10,21,823	..	13,21,511	..	0 0 7	

* These are spirits manufactured in British India on the European method and excised at tariff rate, reduced to proof strength.
† Includes Rs. 15, duty on 150 gallons proof of methylated spirits issued at *ad valorem* rates.
‡ Includes Rs. 307, duty on 6,547 gallons proof of methylated spirits issued at *ad valorem* rates.
§ Includes Rs. 12,047, duty on country-brewed beer calculated at the rate of one anna per gallon.
‖ Information not available.

APPENDIX L—*cont.*

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

District.	Population. Muhammadans.†	Population. Hindus and others.†	Population. Total.	Population. Number of Persons to the Square Mile.	Number of Government Central Distilleries.	Number of Licenses. Wholesale Shops.	Number of Licenses. Retail Shops.	Rate of License Duty. Wholesale.	Rate of License Duty. Retail.	Amount of Revenue. Still-head Duty, Vend Farms, &c.	Amount of Revenue. Farming of Out-still not of fixed capacity.	Amount of Revenue. Total.	Consumption in Imperial Gallons.	Average Strength, under-proof.	Consumption in Imperial Gallons, London proof.	Rate of Duty per Imperial Gallon, London proof.	Revenue per Head.	Population per Retail License.
										RS.*	RS.	RS.				RS. A. P.	RS. A. P.	
Ganjam	..	..	1,893,813	231	..	..	547	At the rate of Rs. 15 for each license.	..	1,16,243	..	1,16,243	71,307	20°, 30°, 60° and 70° under proof.	30,901	3 12 2	0 1 0	3,462
Vizagapatam	..	..	2,795,054	161	..	..	254		..	2,00,615	..	2,00,615	78,842		51,359	3 14 6	0 1 2	11,004
Godávari	..	..	2,079,874	237	..	..	1,381		..	4,15,583	..	4,15,583	493,440		180,397	2 4 10	0 3 2	1,506
Kistna	..	..	1,853,106	229	..	..	1,479		..	4,99,024	* 71,668	5,70,692	320,625		170,772	3 5 6	0 4 11	1,253
Nellore	..	..	1,461,881	197	..	4	401		..	1,72,907	..	1,72,907	45,384		31,769	5 6 1	0 1 11	3,646
Cuddapah	..	..	1,268,701	145	..	4	667		..	2,55,588	..	2,55,588	59,120		42,736	5 14 6	0 3 3	1,902
Anantapur	..	..	707,555	134	..	..	343		..	1,81,118	..	1,81,118	41,127		31,432	5 12 2	0 4 1	2,063
Bellary	..	..	900,667	151	..	4	296		..	3,47,712	..	3,47,712	79,287		56,470	6 2 6	0 6 2	3,043
Kurnool	..	..	817,528	109	..	3	540		..	1,58,728	..	1,58,728	39,282		29,217	5 12 5	0 3 1	1,514
Madras	..	..	674,045	1,802	..	15	118		..	4,74,673	..	4,74,673	107,066		74,946	6 5 4	0 11 3	5,712
Chingleput	..	..	913,234	367	..	13	255		..	1,49,521	..	1,49,520	35,796		25,057	5 15 6	0 2 7	3,581
North Arcot	..	..	2,178,226	300	..	27	724		..	5,70,116	..	5,70,116	142,812		100,641	5 10 8	0 4 2	3,009
South Arcot	..	..	2,159,786	414	..	1	1,111		..	4,90,040	..	4,90,040	152,106		106,478	4 9 8	0 3 8	1,944
Tanjore	..	..	2,226,360	600	..	13	287		..	1,86,765	..	1,86,765	47,677		33,352	5 9 7	0 1 4	7,757
Trichinopoly	..	..	1,377,333	379	..	2	269		..	1,79,560	..	1,79,560	49,161		34,464	5 3 4	0 2 1	5,120
Madura	..	..	2,610,558	400	..	8	619		..	2,41,726	..	2,41,726	53,037		37,136	6 8 2	0 1 5	4,217
Tinnevelly	..	..	1,917,692	356	..	9	540		..	1,35,253	..	1,35,253	27,255		19,022	7 1 9	0 1 2	3,551
Coimbatore	..	..	1,999,432	254	..	26	560		..	2,66,545	..	2,66,545	53,101		40,053	6 10 6	0 2 1	3,570
Nílgiris	..	..	99,801	104	..	10	38		..	1,75,005	..	1,75,005	38,028		27,209	6 6 11	1 12 1	2,626
Salem	..	..	1,962,566	263	..	17	596		..	2,79,377	..	2,79,377	73,363		51,680	5 6 6	0 2 3	3,293
South Canara ..	..	..	1,051,826	270	..	..	866		..	1,23,223	..	1,23,223	163,773		82,604	1 7 10	0 1 10	1,215
Malabar	..	..	2,634,411	457	..	..	863		..	1,37,630	..	1,37,630	156,062		72,912	1 14 2	0 0 10	3,053
Total ..	†	†	35,583,449	258	..	156	12,754	..	..	57,56,951	71,668	58,28,619	2,327,651	..	13,30,607	4 6 1	0 2 7	2,790

* Includes the toddy revenue of the rural parts of Bandar and the Répallo taluks. † Information not available.

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 L—*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.	Population per Retail License.
	Muhammadans.§	Hindus and others.§	Total.	Number of Persons to the Square Mile.		Wines.*	Beer (Country).*	Toddy (Fermented).	Pachivai or Handia (Rice Beer).	Other kinds of Fermented Liquors to be specified in a Note.	Wines.	Beer (Country).	Toddy (Fermented).	Pachivai or Handia (Rice Beer).	Other kinds of Fermented Liquors to be specified in a Note.	Total Revenue.		
											RS.	RS.	RS.	RS.	RS.	RS.	RS. A. P.	
Ganjam	..	..	1,893,813	231	..	..	..	508	..	..	..	..	19,382	..	..	19,382	0 0 2	3,728
Vizagapatam	..	..	2,795,054	161	..	..	..	887	..	..	..	..	39,037	..	..	39,037	0 0 3	3,151
Godávari	..	..	2,079,874	237	..	..	..	1,202	..	..	..	..	2,60,218	..	..	2,60,218	0 2 0	1,730
Kistna	..	..	1,853,106	229	..	..	..	1,957	..	..	..	..	2,45,437	..	..	2,45,437	0 2 1	947
Nellore	..	..	1,461,881	197	..	..	..	917	..	..	..	..	54,302	..	..	54,302	0 0 7	1,594
Cuddapah	..	..	1,268,701	145	..	..	..	742	..	..	..	..	1,29,689	..	..	1,29,689	0 1 8	1,710
Anantapur	..	..	707,555	134	..	..	..	703	..	..	..	..	2,69,748	..	..	2,69,748	0 6 1	1,006
Bellary	..	..	900,667	151	..	..	..	620	..	..	..	..	3,24,894	..	..	3,24,894	0 5 9	1,453
Kurnool	..	..	817,528	109	..	..	..	942	..	..	..	..	2,66,867	..	..	2,66,867	0 5 3	868
Madras	..	..	674,045	1,802	..	..	..	493	..	..	..	..	4,75,783	..	..	4,75,783	0 11 3	1,367
Chingleput	..	..	913,234	367	..	..	..	496	..	..	..	..	1,74,866	..	..	1,74,866	0 3 1	1,841
North Arcot	..	..	2,178,226	300	..	..	..	1,347	..	..	..	..	3,55,884	..	..	3,55,884	0 2 7	1,617
South Arcot	..	..	2,159,786	414	..	..	..	428	..	..	..	..	2,05,203	..	..	2,05,203	0 1 6	5,046
Tanjore	..	..	2,226,360	600	..	..	..	2,065	..	..	..	..	7,40,354	..	..	7,40,354	0 5 4	1,078
Trichinopoly	..	..	1,377,333	379	..	..	..	270	..	..	..	..	1,56,011	..	..	1,56,011	0 1 10	5,101
Madura	..	..	2,610,558	400	..	..	..	1,216	..	..	..	..	1,86,256	..	..	1,86,256	0 1 2	2,147
Tinnevelly	..	..	1,917,692	356	..	..	..	818	..	..	..	..	1,50,189	..	..	1,50,189	0 1 3	2,344
Coimbatore	..	..	1,999,432	254	..	..	..	938	..	..	..	..	3,27,170	..	..	3,27,170	0 2 7	2,132
Nílgiris	..	..	99,801	104	..	..	..	..	..	..	..	† ..	‡ ..	..	..	..	..	..
Salem	..	..	1,962,566	263	..	..	..	960	..	..	..	..	3,81,286	..	..	3,81,286	0 3 1	2,044
South Canara	..	..	1,051,826	270	..	..	..	772	..	..	..	..	1,65,297	..	..	1,65,297	0 2 6	1,362
Malabar	..	..	2,634,411	457	..	..	..	1,134	..	..	..	..	2,48,497	..	..	2,48,497	0 1 6	2,323
Total ..	§	§	35,583,449	258	..	..	..	19,415	..	..	..	..	51,76,370	..	..	51,76,370	0 2 4	1,833
Import Duty on Wines, &c. ..																1,05,805	0 0 1	
Grand Total ..																52,82,175	0 2 5	

* European wines, spirits and beer are sold in shops licensed for the sale of "foreign liquor" spirits and these are shown in statements Nos. 2 and 3.
† Rs. 12,047, the duty on beer, are shown in statement No. 3.
‡ No toddy revenue is raised in Nílgiris.
§ Information not available.

APPENDIX M.

STATEMENT of Abkári charges for 1890-91.

Divisions.	Commissioner.	Secretary to Commissioner.	Deputy Commissioners.	Assistant Commissioners.	Inspectors.	Assistant Inspectors including charge allowance.	Sub-Inspectors.	ESTABLISHMENT IN THE OFFICE OF THE COMMISSIONER, DEPUTY AND ASSISTANT COMMISSIONERS.		CIRCLE AND FACTORY ESTABLISHMENTS.	
								Clerks.	Servants.	Clerks.	Servants.
1	2	3	4	5	6	7	8	9	10	11	12
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Chatrapur	..	..	..	..	..	..	..	..	..	..	..
Chicacole	..	..	..	..	..	..	..	..	..	..	..
Masulipatam	..	..	..	..	..	..	..	..	..	..	..
Nellore	..	..	..	..	..	..	660 0 0	..	..	..	161 8 11
Chingleput	..	..	..	..	..	..	..	..	..	..	..
Negapatam	..	..	..	..	..	..	..	..	..	275 3 4	110 4 10
Tinnevelly	..	..	..	..	..	..	..	..	..	..	..
Arcot	..	..	..	..	..	..	780 0 0	..	..	173 3 7	322 4 7
Calicut	..	..	..	..	..	..	..	..	..	..	..
Presidency	..	15,173 1 11	..	..	..	..	..	4,074 3 0	117 11 0	..	..
Madras Town	..	..	..	..	3,000 0 0	1,537 0 0	4,822 0 0	..	..	2,114 4 2	3,391 11 9
Total ..	..	15,173 1 11	..	..	3,000 0 0	1,537 0 0	6,262 0 0	4,074 3 0	117 11 0	2,562 11 1	3,985 14 1
Proportion debitable to Abkári (7 Excise) ..	6,272 0 0	..	14,303 0 0	7,479 0 0	19,820 0 0	64,325 0 0	42,630 0 0	3,667 13 0	1,389 5 0	3,373 4 11	43,736 1 11
Grand Total ..	6,272 0 0	15,173 1 11	14,303 0 0	7,479 0 0	22,820 0 0	65,862 0 0	48,892 0 0	7,742 0 0	1,507 0 0	5,936 0 0	47,722 0 0

APPENDIX M—*cont.*

Statement of Abkári charges for 1890-91—*cont.*

Divisions.	CIRCLE AND FACTORY ESTABLISHMENTS—*cont.* Distillery guards.	TEMPORARY ESTABLISHMENTS. Factory and preventive.	Pure abkári. Sub-Inspectors.	Clerks.	Servants.	ALLOWANCES. Travelling allowance.	House-rent of Assistant Commissioners and Inspectors.	SUPPLIES AND SERVICES. Cost, freight, &c., of spirits.	Registration charges.	Law charges.	Rewards.
	13	14	15	16	17	18	19	20	21	22	23
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Chatrapur	144 0 0	..	..	..	..	..	..	226 6 0	225 0 0	..	1,745 8 0
Chicacole	305 7 6	..	284 5 10	..	407 8 8	..	..	..	93 0 0	..	7,474 6 0
Masulipatam	216 14 2	..	7,948 1 8	2,614 10 3	3,905 7 0	..	..	..	1,458 4 0	..	4,326 3 0
Nellore	..	..	60 0 0	198 6 2	..	..	..	..	180 0 0	..	1,366 3 0
Chingleput	..	1,269 4 7	..	320 1 2	..	..	..	..	40 0 0	..	937 5 0
Negapatam	366 13 8	..	8,117 8 1	4,708 9 7	5,667 12 6	..	..	..	460 3 0	..	2,812 1 0
Tinnevelly	181 0 0	..	289 13 4	552 1 8	184 6 4	..	..	..	437 0 0	..	4,010 6 0
Arcot	1,171 10 4	..	8,551 14 3	3,724 3 4	7,595 4 2	..	..	..	1,385 0 0	535 6 11	4,672 9 0
Calicut	1,015 13 6	..	16,462 14 8	9,518 14 3	18,823 0 0	..	..	9,002 13 7	501 8 0	27 8 0	25,767 10 0
Presidency	..	..	..	..	..	..	..	..	..	..	..
Madras Town	139 6 5	..	1,183 12 5	* 672 6 2	413 9 11	1,467 0 0	..	..	..	..	445 13 0
Total ..	3,540 1 7	1,269 4 7	42,898 6 3	22,309 4 7	36,997 0 7	1,467 0 0	..	9,229 3 7	4,779 15 0	562 14 11	53,558 0 0
Proportion debitable to Abkári (7 Excise) ..	..	..	..	..	..	14,819 0 0	358 0 0	..	..	..	..
Grand Total ..	3,540 1 7	1,269 4 7	42,898 6 3	22,399 4 7	36,997 0 7	16,286 0 0	358 0 0	9,229 3 7	4,779 15 0	562 14 11	53,558 0 0

* Includes Rs. 234 2-4 in the office of Deputy Commissioner, Southern Division.

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APPENDIX M—*cont.*

Statement of Abkári charges for 1890-91—*cont.*

Divisions.	SUPPLIES AND SERVICES—*cont.* Arms and accoutrements.	Purchase, repair and carriage of tents.	Works for revenue and general purposes.	Other items, including compensation, &c.	CONTINGENCIES. Postal charges.	Service telegrams.	Rents, rates and taxes.	Office expenses and miscellaneous.	Total.
	24	25	26	27	28	29	30	31	32
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Chatrapur	..	..	..	158 6 2	..	..	..	8 11 2	2,607 15 4
Chicacole	..	..	..	233 1 3	..	..	..	12 6 0	8,810 3 3
Masulipatam	..	..	219 14 4	226 2 6	..	..	..	..	20,915 8 11
Nellore	..	..	..	89 12 11	..	..	..	9 1 4	2,725 0 4
Chingleput	..	..	..	86 0 11	..	..	..	..	2,652 11 8
Negapatam	..	..	..	32 15 5	104 10 0	6 12 0	48 5 4	256 1 0	22,966 3 9
Tinnevelly	..	..	..	23 13 2	158 3 0	18 10 6	20 0 0	202 14 8	6,078 4 8
Arcot	..	..	..	1,361 12 9	29 1 0	58 10 0	..	105 4 0	30,469 3 11
Calicut	..	..	..	539 7 6	742 0 6	26 8 0	111 0 0	835 7 6	83,374 9 6
Presidency	..	..	..	* 15,258 4 0	..	..	..	..	34,623 3 11
Madras Town	..	..	40 0 0	622 3 5	101 1 6	0 13 0	663 10 8	109 2 4	20,723 14 9
Total ..	..	..	259 14 4	18,635 0 0	1,135 0 0	111 5 6	843 0 0	1,539 0 0	2,35,847 0 0
Proportion debitable to Abkári (7 Excise) ..	962 0 0	3,631 0 0	..	..	3,452 0 0	371 10 6	..	4,204 0 0	2,34,693 3 4
Grand Total ..	962 0 0	3,631 0 0	259 14 4	18,635 0 0	4,587 0 0	483 0 0	843 0 0	5,743 0 0	4,70,540 3 4

* Compensation to Municipality (Rs. 13,607).

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GOVERNMENT ORDER, 16TH JANUARY 1892, No. 57, R.D.

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GOVERNMENT OF MADRAS.

REVENUE DEPARTMENT.

READ—the following Proceedings of the Board of Revenue (Separate Revenue), dated 3rd October 1891, No. 452 :—

C. S. CROLE, ESQ., C.S.

Resolution—dated 3rd October 1891, No. 452.

The Board begs to submit its report on the administration of the abkári and opium revenue during the official year 1890-91.

(A true Extract.)

(Signed) K. RAMA ROW,
Ag. Assistant Secretary.

ORDER—dated 16th January 1892, No. 57, Revenue.

Separate Revenue, No. 10.
Abkári and Opium.

With the foregoing Proceedings the Commissioner of Salt, Abkári and Separate Revenue submits his report on the administration of abkári and opium revenue during the year 1890-91. The Board has, in accordance with the instructions contained in paragraph 5 of the letter of the Government of India, No. 4417, dated 23rd August 1887, prefixed to the report a concise account of the various systems of abkári administration in force in this Presidency showing by maps, separately for arrack and toddy, the areas under the several systems as they obtained during the second half of the year under report. The report is very full and clear and calls for but a brief review.

I. ABKARI.

A. COUNTRY SPIRITS.

2. Excluding the Agency tracts of the districts of Ganjam, Vizagapatam and Godávari which are inhabited by wild and uncivilized races and in which accordingly scientific methods of abkári administration are at present impracticable, the total area of the Presidency may be taken roughly at 118,500 square miles with a population of $34\frac{1}{4}$ millions. This area and population were during the latter half of the year under report distributed under the different systems of arrack administration as shown in the subjoined table :—

Systems of administration of country spirits.		Area in square miles.	Population numbers.
Excise system ..	Private distillery supply	84,634	23,136,856
	Contract distillery supply ..	17,782	5,042,723
	Modified form	2,062	115,648
Renting system	.. ..	14,051	4,935,402
	Total ..	118,522	34,230,629

The statement shows that the excise system, in one form or another, had been extended to nearly 88 per cent. of the area and 85 per cent. of the population. The main difficulty in the way of introducing the system into the remaining portions of the Presidency has been that the arrack in demand in these tracts is toddy-arrack, and no system of excising toddy spirit has yet been found which can be worked satisfactorily without a disproportionately large establishment for the prevention of illicit practices. The modified form of contract distillery supply system described in paragraph 9 of the Board's report, which has been in force for three years in portions of the Malabar district, and of which the principal feature is the establishment of subsidiary stills near the main distilleries for reducing the bulk of the toddy, has been altered in some minor details from 1st October 1891, and the excise system has been introduced throughout the district.

(*a*) *Excise system.*

3. *Distilleries, warehouses and wholesale shops.*—The number of distilleries under the contract and private distillery supply systems was 3 and 17, respectively, against 5 and 17 in the previous year. The decrease in the former was due to the contract for the Vizagapatam district, which was supplied from a local distillery during the previous year, having been given to Mr. Minchin who undertook to supply the district from his distillery at Aska (Ganjam) and to the distillery at Cannanore not having been worked in the year under review. The number of warehouses in the private distillery supply tracts was 3 or the same as in the previous year, while the number of wholesale shops increased from 135 to 138. Licenses had also been taken out for 18 more of these shops, but they were not opened during the year. As these shops perform a very useful function in private distillery supply tracts, they should be encouraged as far as practicable consistently with safety to the revenue. The Government is accordingly glad to note that they are increasing in usefulness as appears from the fact that of the total quantity of spirits issued to vendors direct from distilleries, warehouses and wholesale shops, 65·6 per cent. against 56·7 per cent. in the previous year was issued from these shops alone; that the inspection of these shops is receiving careful attention; and that the accounts maintained therein are reported to be well kept. But while all this is matter for satisfaction, it should also be remembered that as these wholesale vendors act as intermediaries between the distiller and the retailer, profits made by them must diminish the vend rents. The extent of their transactions and the increase in their number indicate that their business is very profitable, and as they are left free to charge their own prices to vendors, it is time that the Board should institute enquiries to see that the profits they make are not unduly large. If the profits are at all excessive it may be necessary to sell the licenses by auction.

4. *Independent retail shops.*—This system, under which shopkeepers are dealt with directly without the intervention of middlemen, is being steadily extended. At the beginning of the year the system was in force in Madras, in the whole of the Nílgiri district, and in 4 taluks and 40 towns in other districts; and during the year it was extended to 5 more taluks and 6 more towns. The system has to be extended with caution as it is necessary to ensure beforehand that adequate means exist for the supply of these shops. Excluding the areas in which shops were sold separately, the remaining tracts under the private distillery supply system were divided into 380 vend areas against 390 in the previous year. The decrease was distributed as shown in the margin. The increase in Kurnool and Madura was due to sub-division of farms, while the decrease in Chingleput, North Arcot, Tinnevelly, Coimbatore and Salem was due to separate sale of shops in portions of the districts. The decrease in Tanjore was due to the sale of one whole taluk as a single farm, necessitated by absence of adequate bids for smaller areas. During the current lease, however, the taluk has been sub-divided.

Districts.	Increase or decrease.
Kurnool	+ 7
Chingleput	− 4
North Arcot	− 3
Tanjore	− 3
Madura	+ 3
Tinnevelly	− 3
Coimbatore	− 4
Salem	− 3
Total ..	− 10

5. *Consumption.*—The total consumption in the excise tracts amounted to 966,830 gallons in proof strength against 1,026,269 gallons in the previous year; but the former figure includes the consumption in tracts into which the excise system was newly introduced during the year. Excluding these tracts, viz., the Gudiváda taluk, and the Núzvíd and Vissannapet divisions of the Kistna district and the Cumbum and Márkápur taluks of the Kurnool district, and excluding also that portion of the Mangalore taluk of the South Canara district in which the renting system was reverted to in the second half of the year, the quantity of licit consumption in the other portions of the Presidency amounted to 940,814 gallons of proof strength, being a decrease of

82,159 gallons or 8 per cent. as compared with the previous year. The following statement compares the consumption in these tracts during the last two years with those of 1883–84, the year previous to the introduction of the new system, and of 1875–76, the year previous to the famine:—

Districts.	1875–76. Proof gallons.	1883–84. Proof gallons.	1889–90. Proof gallons.	1890–91. Proof gallons.
Ganjam	38,849	41,836	25,016	30,901
Vizagapatam	16,905	11,227	31,957	51,359
Kistna	63,681	90,635	96,421	91,828
Nellore	27,403	38,859	38,632	31,769
Cuddapah	66,848	50,265	45,945	42,736
Anantapur	152,835 (Anantapur and Bellary)	26,141	34,746	31,432
Bellary		73,638	65,188	56,470
Kurnool	69,377	33,099	26,701	23,767
Madras	114,402	125,784	85,181	74,946
Chingleput	57,794	39,718	31,439	25,057
North Arcot	90,765	76,647	100,375	100,641
South Arcot	50,437	55,514	117,920	106,478
Tanjore	36,564	33,875	42,990	33,352
Trichinopoly	39,092	36,312	36,567	34,464
Madura	75,003	46,742	49,429	37,136
Tinnevelly	73,794	36,462	28,408	19,022
Coimbatore	59,914	47,594	42,201	40,053
Nílgiris	23,255	37,217	28,710	27,209
Salem	76,187	53,000	57,474	51,680
Mangalore town	*	*	11,980	10,364
Malabar-Wynaad	*	9,199	8,796	7,310
Malabar, 4 taluks	*	*	16,897	12,840
Total ..	1,133,105	963,704	1,022,973	940,814

* Figures separately not available.

The decrease of 82,159 gallons adverted to above was made up of a gross increase of 25,553 gallons in the three districts of Ganjam, Vizagapatam and North Arcot, and a gross decrease of 107,712 gallons in the other districts. More than 75 per cent. of the increase occurred in the Vizagapatam district, and is ascribed to the increased general prosperity of the people, to more effectual prevention of smuggling from the Agency tracts, to reduction of prices consequent on a breakdown of a monopolist ring, and to increased demand for liquor on account of a large influx of labourers in connection with the East Coast Railway works. The general fall in consumption throughout the Presidency may be ascribed to enhancement of the still-head duty during the year under review; but special causes were also at work in many districts which partly contributed to the result. Nearly a third of the decrease was confined to the districts of Madura, South Arcot and Madras, and was largely due to the unfavorable character of the season and the consequent high prices of food-grains which ruled during the year. The fall was over 5,000 gallons of proof strength in the districts of Tanjore, Tinnevelly, Bellary, Nellore and Salem, and was due in Tanjore and Bellary to a larger consumption of toddy, and in Tinnevelly and Salem to the unfavorable character of the season, and in the latter partly also to the preference of the consumers for toddy owing to its cheapness.

6. *Rate of duty per gallon.*—The subjoined statement shows the total issues of country spirits, the revenue realized in the shape of still-head duty and vend rents and the incidence of revenue per gallon during the last four years and in 1883–84 in the tracts which have been continuously under the excise system since the last-mentioned year:—

—	1883–84.	1887–88.	1888–89.	1889–90.	1890–91.
Gallons, London Proof.					
1. Issues	769,214	815,730	838,415	867,449	793,475
	RS.	RS.	RS.	RS.	RS.
2. (*a*) Still-head duty	24,26,761	23,39,722	23,27,320	26,90,224	28,46,686
(*b*) Vend rents	..	13,46,758	15,06,083	13,87,753	14,90,901
Total ..	24,26,761	36,86,480	38,33,403	40,77,977	43,37,587
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
3. (*a*) Rate of still-head duty per gallon	3 2 6	2 13 10	2 12 5	3 1 7	3 9 5
(*b*) Rate of vend rents per gallon	..	1 10 5	1 12 8	1 9 7	1 14 1
Total ..	3 2 6	4 8 3	4 9 1	4 11 2	5 7 6

It will be observed that in these tracts nearly 66 per cent. of the revenue was realized in the shape of still-head duty, and that the variable portion of the taxation was only 34 per cent. The average incidence of taxation per gallon increased by 16 per cent. as compared with the previous year, and was due partly to a general enhancement of the still-head duty and partly to higher rentals obtained in consequence of a keener competition for vend farms and shops.

Districts.	1889–90.	1890–91.
	RS. A. P.	RS. A. P.
Ganjam	3 6 5	3 11 5
Vizagapatam	3 3 3	2 12 8
Kistna	3 14 9	4 0 3
Nellore	4 11 8	5 6 3
Cuddapah	5 6 5	5 11 10
Anantapur	4 14 6	5 11 11
Bellary	5 3 2	6 1 10
Kurnool	5 4 5	5 7 1
Madras	6 1 7	6 6 1
Chingleput	5 4 7	5 14 9
North Arcot	5 4 6	5 8 10
South Arcot	2 6 9	4 10 11
Tanjore	4 2 7	5 6 2
Trichinopoly	4 5 5	5 3 9
Madura	4 15 10	6 [illegible] 9
Tinnevelly	4 11 7	6 11 3
Coimbatore	5 3 11	6 5 2
Nilgiris	6 3 3	6 7 4
Salem	5 7 1	5 8 1
Malabar-Wynaad	4 15 9	6 6 1
Malabar, 4 taluks	3 1 4	3 6 4

The marginally-noted statement shows the rate of taxation on country spirits in the several excise tracts as compared with the previous year. It will be seen that the rate of taxation shows considerable advance in all the districts except in Vizagapatam, where there was a decrease owing to want of bids for certain vend areas in the district which were in consequence kept under the direct management of Government. The taxation per gallon exceeded the tariff rate of Rs. 6 in Bellary, Madras, Madura, Tinnevelly, Coimbatore, Nilgiris and Malabar-Wynaad, and was less than the old tariff rate of Rs. 5 only in the two northernmost districts, in Kistna and South Arcot and in four taluks of Malabar.

(b) *Renting system.*

7. As has often been remarked in previous reports, no trustworthy statistics of consumption are available for the tracts leased under the old farming system. The number of stills worked in these areas during the last four years are shown below :—

Districts.	1887–88.	1888–89.	1889–90.	1890–91.
Godávari	1,118	1,267	1,260	913
Kistna	621	638	452	278
Malabar	344	243	151	185
South Canara	159	115	114	153
Total ..	2,242	2,263	1,977	1,529

The decrease in Godávari is satisfactory. The decrease in Kistna and the increase in South Canara were due to the extension of the excise system into certain portions of the former district and the reversion to the renting system in a portion of the latter district referred to in paragraph 5 *supra*. The large increase in Malabar has not been explained by the Collector, but the Board suspects that the increased activity in the rented areas must be connected with the reported falling off in the licit consumption in the excise tracts of the district. The inducement to smuggling, consequent on a portion of the district being under the renting system, will now cease as the whole district has been brought under excise since October last.

B. TODDY.

8. The tree-tax license-fee system was in force at the end of the year throughout the Malabar and South Canara districts in the Madras town circle and in 35 taluks in other districts, having been newly extended to 21 taluks in the year under review. In the remaining tracts of the Presidency the exclusive privilege of the sale of toddy was disposed of by auction by rent areas, except in 24 taluks and 38 towns, where the shops were sold separately. These two important reforms in the administration of the toddy revenue, viz., the sale of independent shops and the introduction, wherever possible, of the tree-tax system, are being gradually extended and will, before long, be introduced into all parts of the Presidency in which they can be worked with success. The following statement shows the toddy revenue of the tracts under the tree-tax system :—

Tracts in which the tree-tax system was introduced in	1886–87.	1887–88.	1888–89.	1889–90.	1890–91.	Remarks.
	RS.	RS.	RS.	RS.	RS.	
1887	* 3,84,830	3,41,922	3,84,418	4,36,303	4,70,456	* The revenue of the year previous to the introduction of the tree-tax system.
1888	..	* 4,10,096	4,36,854	5,04,758	5,60,170	
1889	..	..	* 4,78,786	4,75,824	5,48,335	
1890	..	..	..	* 8,81,239	9,85,716	
Total ..	..	..	..	22,98,124	25,64,677	

It will be observed that the system has been eminently successful wherever it has been introduced. In view to regulate the amount of tree-tax, the Government directed in 1888 that enquiries should be made as to the yield of different kinds of palm trees, but owing to various causes detailed in paragraph 102 of the report, the information was not received until April last; and when it was received the results reported were so divergent as to appear to be of doubtful accuracy. The Board has accordingly issued instructions for the institution of reliable and continuous tests and the further statistics on the question promised by the Board will be awaited.

C. FOREIGN LIQUOR.

Items.	1889–90. Gallons.	1890–91. Gallons.
Spirits	207,422	203,399
Wines and liqueurs	55,691	60,664
Ale, beer and porter	528,544	540,462
Other sorts	658	480
Total ..	792,315	805,005
* Spirits	218,037	211,853
Wines and liqueurs	62,629	66,913
Ale, beer and porter	538,767	554,176
Other sorts	1,002	486
Total ..	820,435	833,428

Years.	Quantity. Gallons.
† 1885–86	94,776
1886–87	134,387
1887–88	194,825
1888–89	222,929
1889–90	218,037
1890–91	211,853
	Imports. Gallons.
‡ 1885–86	67,395
1886–87	64,581
1887–88	65,638
1888–89	61,922
1889–90	62,629
1890–91	66,913
§ 1885–86	200,008
1886–87	325,378
1887–88	418,768
1888–89	450,042
1889–90	538,767
1890–91	554,176

9. The quantity of foreign liquor imported into the Presidency amounted to 805,005 gallons, being an increase of 12,690 gallons as compared with the previous year. There was a decrease of 4,023 gallons under "spirits" and a decrease of 4,973 gallons under "wines." The bulk of the total increase was under malt liquor. The figures given by the Board as regards the quantity imported differs from those * given in the annual volume of the sea-borne trade and the Board will be requested to explain the variations. It will be seen from the marginally-noted † figures that the quantity of "spirits" imported steadily increased till 1888–89, but that in the past two years there has been a falling off. Apart from other causes which may possibly be in operation, the decrease in the imports of the year under review may be ascribed to the increase in the spirit duties which were raised from Rs. 5 to Rs. 6 a gallon, being an increase of 20 per cent. The imports of "wines ‡ and liqueurs" show an increase of about 5,000 gallons as compared with the previous year, though they were less than those of 1885–86. As regards "ale, beer and porter," the imports § show a steady increase since 1885–86, the increase in 1890–91 as compared with that year being more than 170 per cent. This striking increase is thus explained in the "Statement of the trade of British India for 1889–90" presented to both Houses of Parliament.

"The character of the beer has changed and many are able to drink the lighter qualities now imported who were unable to drink the heavier beers of former years. There has been a great increase in the classes of the European population accustomed to drink beer habitually—artisans, workers in mills and factories, men employed on railways and inland and coasting steamers and so forth. There has also been created a taste for beer among the Madras coolies who work for high wages in Burma and return annually to Madras with their earnings. The strength of the British army has been largely augmented and the prices of beer have materially fallen. But it is hardly likely that these causes alone can have brought about a sudden development in consumption and the most effective cause may perhaps be sought in competition. The

English brewers keenly felt the competition of the European and Austrian brewers and actively sought to retain a market which seemed to be undermined from without by continental and from within by Indian beer."

To these causes may be added the expiry of the contracts with the Murree Brewery Company for the supply of beer to the troops in the Madras Presidency and the consequent competition of European beer to meet the wants of the Commissariat. The expediency of raising the import duty on beer with a view to keep out cheap and unwholesome liquor was pointed out by this Government, but the measure did not meet with the approval of the Government of India.

10. The quantity of beer issued from the two breweries at Aravanghât and Ootacamund amounted to 378,889 gallons, being a decrease of 60,932 gallons as compared with the previous year. This was the net result of an increase of 75,932 gallons in the quantity issued to the public and a decrease of 136,884 gallons in that issued to the Commissariat. The decrease was due to the cause assigned in the preceding paragraph. The duty collected amounted to Rs. 12,047 against Rs. 10,381 in the previous year. The larger issues to the public and the higher revenue realized was due to the fact that beer is now preferred to arrack by the hill tribes and other low caste consumers on account of its comparative cheapness.

11. The number of licenses issued for the sale of foreign liquor decreased from 956 in 1889–90 to 793 in the year under review. The only items that call for any remark are the retail and tavern licenses. The variations under these heads were partly due to the suppression of "taverns" in localities where they were not absolutely required, and substitution therefor whenever required of ordinary retail shops and partly to the abolition in the town of Madras of separate shops for the sale of Colombo arrack.

Items.	1889–90.	1890–91.
Wholesale licenses	60	68
Retail	305	377
Tavern (for consumption on the premises)	477	249
Hotel	14	17
Refreshment-room	34	41
Others	66	41
Total ..	956	793

Financial results.

12. The total current demand under "abkári" amounted to a little more than $113\frac{1}{2}$ lakhs of rupees, being an increase of 6·28 lakhs of rupees or nearly 6 per cent. as compared with the previous year. The subjoined abstract shows in one view the demand under the several items during the last eight years:—

Years.	Arrack.	Joint arrack and toddy.	Toddy.	Foreign liquor.	Miscellaneous.	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	1,34,248		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
1888–89	46,73,827	7,99,847	39,65,736	3,02,669	11,680	97,59,759
1889–90	54,42,923	4,49,619	44,20,164	3,81,764	29,634	107,24,104
1890–91	57,19,208	71,668	51,76,370	3,47,288	37,743	113,52,277

The increase under "country spirits" in spite of the large decrease in the issues adverted to in paragraph 5 *supra* was due to the enhancement of the rates of still-head duty in almost all the private distillery supply tracts and to the separation of the privileges of the sale of arrack and toddy in portions of the Kistna and Kurnool districts. The increase under "toddy" was due partly to the latter cause but mostly to the extension of the tree-tax system and the system of separate sale of shops. The decrease under "foreign liquor" was due to smaller issues of locally-made "foreign spirits."

13. The demand under all heads together with the arrear balance outstanding at the close of the previous year amounted to Rs. 115·20 lakhs, of which Rs. 112·68 lakhs were collected and Rs. ·17 lakhs remitted, leaving a balance of Rs. 2·35 lakhs or only 2 per cent. of the total demand. This is very creditable to the department.

The charges debitable to abkári amounted to Rs. 4,70,540 or an increase of Rs. 87,746 as compared with the previous year. This increase was mainly due to establishments entertained in connection with the extension of the tree-tax system and the formation of new circles in the year under review. The proportion of charges to receipts was only 4 per cent. The receipts, charges and the net receipts during the last eleven years are shown in the subjoined abstract, from which it will be seen that the revenue has nearly doubled since 1880–81 :—

Years.	Gross receipts.	Charges.	Net receipts.
	RS.	RS.	RS.
1880–81	56,48,075	2,14,009	57,30,523
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
1888–89	97,23,030	3,28,621	93,94,409
1889–90	106,87,399	3,82,794	103,04,605
1890–91	112,68,437	4,70,540	107,98,097

Incidence of taxation.

14. The marginal statement shows by districts the incidence of taxation per head of the population on country spirits and toddy. The average incidence of taxation for arrack and toddy together was 5 annas against 5 annas 6 pies in the previous year; but, as observed by the Board, the decrease is only apparent and is due to the fact that while the incidence for the year under review is based on the results of the recent census which shows an increase of over 12 per cent. as compared with those of the census of 1881, that of the previous year was based on the population as returned in the latter year. Looking to the district figures, it will be seen that, as usual, Nílgiris stands first with Rs. 1–12–0 per head; next comes Madras (Rs. 1–6–3); then Bellary and Anantapur with Rs. 0–11–11 and Rs. 0–10–2, respectively. The lowest incidence is in the two northernmost districts of Ganjam and Vizagapatam where it was only 1 anna 4 pies.

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

* Exclusive of the revenue from the Agency tracts.
† Besides 0–0–7 under joint arrack and toddy.

Liquor shops.

15. It will be seen from the marginally-noted figures that the number of arrack shops was 12,754, being a decrease of 13 per cent. as compared with the previous year and 26 per cent. as compared with 1888–89. The number of toddy shops likewise showed a decrease to the extent of 11 per cent. on the previous year and of 26 per cent. on that of 1888–89. The question of the reduction of liquor shops received special attention in the year under review. In regard to the chief towns of the Presidency, the question of reduction was thoroughly investigated and a standard based on the density of the population has been prescribed; the Government has also directed that arrack shops selling in towns less than 500 gallons per

Years.	Country spirits.	Toddy.	Total.
1888–89	17,261	26,180	43,441
1889–90	14,664	21,784	36,448
1890–91	12,754	19,415	32,169

annum should be abolished. Special rules have also been issued for general guidance on the subject of selection of sites for shops. It has been directed that sites of shops should, as far as practicable, be kept at a distance from market places, bathing ghâts, schools, hospitals, places of worship, factories and places of public resort. Distinct instructions have also been given that where Municipalities exist, the Municipal Commissioners should be consulted before any change is made in the number or in the location of shops and that as regards other places any representations from district or taluk boards or village unions should receive attention. The question of reduction in the rural tracts is now under consideration and the Board should expedite the report called for thereon.

Preventive measures.

16. In chapter IX of the report the Board has analysed the statistics relating to the working of the preventive establishments. The number of cases brought before the officers of the department was 21,651, being an increase of 36 per cent. as compared with the previous year. This large increase in the number of offences is ascribed "to the extension of the tree-tax system, the re-arrangement of the limits of circles and the formation of new ones and the activity and energy displayed by the preventive staff which was considerably strengthened in the year under review." Including the cases pending at the beginning of the year, the total number of persons involved was 24,031, of whom 7,136 or nearly 29 per cent. were released by the department and 15,429 persons or 64 per cent. were sent for trial before the magistracy. The proportion of the number of persons released for want of proof to the total number released by the department was only 14 per cent. against 20 per cent. in the previous year; and convictions were obtained in 95 per cent. of the cases sent for trial; the very small proportion of acquittals shows that prosecutions were conducted with care and attention. The average duration of cases also showed an improvement, being 21 days inclusive of exceptional cases and 15 exclusive of them against 26 and 17, respectively, in the previous year. The greater promptness displayed in the disposal of cases is so far satisfactory and the Government will be glad to see a further advance in the same direction.

General remarks.

17. His Excellency the Governor in Council is gratified to find that, with a considerable decrease in the consumption, a large increase of revenue has been secured, the increase being due to better management, to an efficient preventive service, to the gradual but systematic enhancement of the rate of taxation which has now in some districts exceeded the tariff rate and to the extension of the tree-tax system which has to a certain extent brought the administration of the toddy revenue under more efficient control. The large reduction already effected in the number of liquor shops is also matter for satisfaction. If the existing number still appears large, it is mainly due to the system in force in this Presidency under which separate shops are maintained for the sale of arrack and toddy.

II. OPIUM.

18. The quantity of opium retailed for consumption amounted to 77,459 lb., being an increase of 10,235 lb., or 13 per cent. as compared with the previous year. This was the net result of a gross increase of 11,214 lb. in ten districts and a gross decrease of 979 lb. in twelve others. Nearly 73 per cent. of the increase was in the Godávari district and was due to a decrease in the selling price. There was also a large increase in Vizagapatam which is reported to be due to the inhabitants of the Agency tracts having resorted to shops in the ordinary tracts where prices were lower and to the general prosperity of the people. The variations in the other districts are slight and call for no remarks.

19. The consumption per head of the population was ·087 of a tola against ·075 in the previous year. The consumption per head was highest in Godávari, being ·833 of a tola; next comes Vizagapatam with ·231 of a tola; then Nílgiris, Madras and Kistna with ·173, ·147 and ·101 of a tola, respectively. In the other districts it was less than ·1 of a tola.

90

20. The quantity of intoxicating drugs manufactured from opium decreased from 3,742 lb. in 1889–90 to 3,465 lb. in the year under review. The total quantity of poppy-heads dealt with was only 276 lb. against 521 lb. in the previous year, or a decrease of nearly 90 per cent.

21. The number of shops for the sale of opium and intoxicating drugs was 1,050, or two less than in the previous year. More than 50 per cent. of the shops appertain to the Vizagapatam and Godávari districts where the drug is most in demand owing to the feverishness of the locality.

22. The pass-duty on opium including the sum adjusted on account of the opium supplied to the Travancore and Cochin States amounted to Rs. 4,08,650 or an increase of Rs. 26,125 as compared with the previous year, being due to larger imports into the Presidency. The rents realized for the privilege of vend rose from Rs. 2,62,468 in 1889–90 to Rs. 3,47,977 in the year under review or by nearly 40 per cent. The total demand (*ex* adjustment on account of supplies to Travancore and Cochin) amounted to Rs. 7,39,424, of which Rs. 6,89,075 was realized, leaving a balance of Rs. 50,349 or 7 per cent. of the demand at the close of the year.

23. The rules in regard to the manufacture and sale of opium having been found to be defective in certain respects were revised and the sanction of the Government of India for the adoption of the new rules has been received. The Government of India has also recently ordered that the consumption of opium on the premises of licensed shops should be prohibited and the Commissioner has accordingly been instructed to insert such a condition in the licenses.

Total Excise Revenue.

24. The following statement shows the total gross excise revenue of the Presidency for the five years ending 1890–91:—

	Lakhs of rupees.
1886-87	90·41
1887-88	97·40
1888-89	104·00
1889-90	112·81
1890-91	119·57

(True Extract.)

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