REPORT

ON THE

ADMINISTRATION

OF THE

ABKÁRI REVENUE

IN THE

PRESIDENCY OF FORT ST. GEORGE,

FOR THE YEAR 1891-92.

MADRAS:
PRINTED BY THE SUPERINTENDENT, GOVERNMENT PRESS.
1893.

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ADMINISTRATION REPORT

OF THE

MADRAS ABKÁRI DEPARTMENT,

FOR 1891-92.

CHAPTER I.—INTRODUCTORY.

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

2. In dealing with the toddy revenue and with those portions of the Presidency n which country spirits are ordinarily made from toddy, the systems described are ıose in force during the second half of the official year. The arrangements for the rst half of the year were described in the Administration Report for 1890–91; those escribed in the present report will continue until 30th September 1892.

A.—COUNTRY SPIRITS—THE EXCISE SYSTEM.

3. "*Contract distillery supply system.*"—Under this system the exclusive privilege f manufacture and supply of country spirits is disposed of by tender by the district r other tract or country, while the privilege of sale is separately sold by auction by xed areas, such as Revenue Inspectors' divisions, except in the case of certain towns n which the shops are sold separately. The manufacturer is bound to supply vendenters and independent shopkeepers at a fixed rate per gallon which is termed the till-head charge, and the exclusive privilege of manufacture and supply is granted to he approved tenderer who offers to Government the largest share of such still-head harge in the form of duty. The exclusive privilege of sale is disposed of by auction o the highest approved bidder, the vend-renters being bound to purchase only from the ontractor. The vend-renters are required to maintain depôts to which their liquor nust be conveyed for verification of the consignments by a Government officer before ssue to the shopkeepers. They are at liberty to select their own shopkeepers, and are ound to open as many shops as the Collector may consider essential for the adequate upply of the vend-areas. In the towns in which the shops are sold separately, the ight of sale is assigned to the highest approved bidder.

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

Guntúr taluk.	Narsaraopet taluk.
Sattenapalle ,,	Vinukonda ,,
Bezváda ,,	Gudiváda ,,
Nandigáma ,,	Núzvid division.
Palnád ,,	Vissannapet division.

(i) Ganjam district.
(ii) Vizagapatam district.
(iii) The marginally-noted taluks of the Kistna district and the town of Masulipatam.
(iv) The Cumbum and Márkápur taluks of the Kurnool district.

In Ganjam the vend-renters were called upon to guarantee a certain minimum ɔonsumption 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 any strengths 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) Wynaad táluk of Malabar.

9. *Excise—Other Systems.*—Up to 30th September 1891, the system in force in the marginally-noted taluks of Malabar was the same as described in paragraph 9 of last year's Administration Report, and, as already explained in paragraph 2 of this report, the Board does not propose to recapitulate the description of it.

Chirakal.
Kóttayam.
Calicut.
Pálghat.

10. From the 1st October 1891 the excise system was extended to the Kurumbranád, Ernád, Walawanád and Ponáni taluks of the Malabar district where the out-still system was till then in force, as well as to the four taluks referred to in the last paragraph. The privilege of supply was separated from that of vend and was assigned to a contractor who has undertaken to supply toddy arrack to the marginally-noted tracts for a period of 3 years under the following conditions:—

Chirakal.
Kóttayam.
Calicut.
Pálghat.
Kurumbranád.
Ernád.
Walawanád (excluding the Attapadi valley).
Ponáni.

(i) That he shall maintain four distilleries in localities to be selected by him and approved by the Board.

(ii) That he shall obtain the toddy required for distillation from marked trees, free of tax, in approved localities and supply spirits to licensed vendors at Rs. 2–4–0 per gallon of 30° under-proof, of which Rs. 1–2–0 is to be paid to Government as duty. The right of vend was sold separately in small areas, about four of which were allowed for each Revenue Inspector's firka, except in the towns of Calicut, Tellicherry, Cannanore and Pálghat, where the shops were sold separately.

11. In the Mangalore town area the exclusive privilege of manufacturing and supplying toddy spirits was disposed of by tender for 3 years for a lump sum, the contractor being bound to obtain the toddy required for distillation from marked trees, on which tree-tax had been paid, and 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.

B.—COUNTRY SPIRITS—THE RENTING SYSTEM.

12. 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 sublet 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 1st October 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 at the end of the year under report in the Godávari district, in the Bandar (excluding the town of Masulipatam), Répalle and Bápatla taluks of the Kistna district, in the South Canara district exclusive of the Mangalore town area, and in the Cochin taluk and the Attapadi valley of Malabar, in all of which arrack is generally manufactured from toddy.

In the South Canara district a special scheme was introduced from 1st October 1891 as a step towards concentration of manufacture. The rural parts of the district were divided into manufacturing and non-manufacturing areas, the renters of the former having the privilege of manufacture and sale in respect of their own farms as well as the privilege of supplying spirits to the non-manufacturing areas at the rate of Rs. 1–12–0 per gallon of 30° under-proof. The vend area renters have the privilege of sale only in their own areas. Renters of each class make their own arrangements with shopkeepers, whom they are obliged, however, to supply at Rs. 2–4–0 per gallon of 30° under-proof. The result of these arrangements was a reduction in the number of stills sanctioned for the district from 185 to 26. In the tree-tax areas of this district, in Godávari and in the Bandar, Répalle and Bápatla taluks of Kistna, excluding the town of Masulipatam, 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, while in the rest of South Canara part of the tax was collected in the form of a license fee, varying with the locality and the season, imposed on each toddy drawer. 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. The joint arrack and toddy renting system was in force in the marginally-noted tracts of the Kistna district until the 30th September 1891, when it was abandoned throughout the Presidency. A detailed description of it is consequently not called for.

Bandar taluk (except Masulipatam town).
Répalle taluk.

D.—TREE-TAPPING LICENSE-FEE SYSTEM.

14. The tree-tapping license fee system consists in charging a yearly, half-yearly or quarterly fee per tree 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.

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 1891 being marked with an asterisk :—

District.	Taluk.
Godávari ...	Rámachandrapuram. Amalápuram Narsápur. Bhímavaram. Tanuku. Cocanada Division. Coringa Division. Rajahmundry.* Ellore.* Yernagúdem.* Peddápur.* Pithápur Division.* Tuni Division.*
Kistna ...	Bandar. Répalle. Bápatla.
Nellore ...	Nellore.*
Madras ...	Madras.
Chingleput ...	Saidápet. Conjeeveram.
North Arcot ...	Wálajápet. Gudiyátam.
South Arcot ...	Cuddalore. Chidambaram. Tindivanam. Villupuram.
Tanjore ...	Tanjore. Kumbakónam. Negapatam. Máyavaram.
Tanjore—*cont.*	Shiyáli. Nannilam. Mannárgudi.*
Trichinopoly ...	Trichinopoly. Musiri. Kulitalai. Udayárpálaiyam. Perambalúr.*
Madura ...	Madura. Tirupuvanam Division.* Sivaganga Division.* Tirupatur Division.*
Coimbatore ...	Coimbatore. Erode.* Palladam.*
Salem ...	Salem. Námakal. Atúr. Tiruchengód. Hosúr.
Malabar ...	Chirakal. Kóttayam. Calicut. Pálghat. Kurumbranád. Ernád. Wálawanád. Ponáni. Cochin.
South Canara ...	The whole.

15. In the Coondapoor, Kásaragód and Uppinangadi taluks, and a few wild and remote villages lying along the ghâts in the Mangalore and Udipi taluks of 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 according to locality. The fees charged for the various classes of trees tapped in the remaining tracts are shown below :—

Class of trees.	RATES OF TREE-TAX PER TREE.			For what period.
	In the Madras Town Circle.	In the tree-tax area of South Canara.	In other tracts.	
	RS. A. P.	RS. A. P.	RS. A. P.	
Cocoanut palms	3 0 0	0 12 0	1 8 0	For each half-year.
Sago palms	4 8 0	1 8 0	3 0 0	For each half-year.
Palmyra or date palms	2 0 0	0 12 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 according to local conditions and is generally 15 for an original and 5 for a supplemental license.

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 Godávari district and of the Bandar, Répalle and Bápatla taluks of Kistna, the renting system prevailed, the right of manufacture and sale of toddy being disposed of by rent-areas. Tree-tapping licenses in these tracts are granted only on the application of the renters.

18. In the towns of Rajahmundry, Cocanada, Ellore and Dowlaishweram in Godávari, 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 South Canara district, the shop 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 those portions of the South Canara district in which the personal license fee system is in force, 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. Licenses for the vend of toddy in this district 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 former class of licenses were issued to toddy drawers on payment of a fixed fee of Rs. 4 per quarter, while the latter were sold by auction. No booths were allowed in Mangalore and 42 smaller towns, and in other localities their number was strictly limited by the operation of a rule prohibiting a booth within a mile of a shop or another booth.

E.—TODDY IN NON-TREE-TAX AREAS.

20. 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.

Gúdúr.	*Ponnéri.*	Srívilliputur.
Anantapur.	*Tiruvallúr.*	Tenkarai.
Gooty.	Arcot.	Pollácbi.
Dharmavaram.	Wandiwash.	Karúr.
Madakasíra.	Vellore.	*Udamalpet.*
Tadpatri.	Tiruvannámalai.	*Dhárápuram.*
Penukonda.	*Tiruturaipúndi.*	*Bhaváni.*
Hindupur.	*Dindigul.*	*Dharmapuri.*
Cumbum.	Periyakulam.	*Krishnagiri.*
Márkápur.	Tinnevelly.	*Tirupatúr.*
Chingleput.	Tenkási.	*Uttankarai.*
Madurántakam.	Ambásamudram.	

Towns.

Gopálpur.	Anakápalle.	Hospet.
Ichápur.	Guntúr.	Adóni.
Báruva.	Bezváda.	Tirupati.
Chicacole.	Gudiváda.	Chittoor.
Parlákimedi.	Núzvíd.	Arni.
Tekkali.	Jaggayapet.	Tirutani.
Aska.	Vinukonda.	Ramnad.
Russelkonda.	*Ongole.*	Kilakarai.
Chatrapur.	Cuddapah.	Pámban.
Vizagapatam.	Madanapalle.	Rámesvaram.
Bimlipatam.	Váyalpád.	Palni.
Vizianagrum.	Bellary cantonment.	Tuticorin.

Note.—Areas in which the systeni of separate sale of shops was introduced for the first time in the year under report are shown in italics.

21. Prior to 1st October 1891, toddy renters and shopkeepers were allowed the free use of cocoanut and other palms standing on Government waste and poramboke lands. The consequence of the grant of this concession was that trees in poramboke and Government waste lands were tapped year after year in preference to trees belonging to private persons, for the use of which a more or less heavy payment had to be made, especially in tracts in which the tree-tax system was in force, and there was reason to believe that there was not only a loss of revenue, but also that Government trees were injured by continuous tapping. From the 1st October 1891, the right to tap Government trees, in areas in which the tree-tax system was in force, or toddy shops were sold separately, was sold by auction, and to secure complete rest from tapping of all Government trees every alternate year, the villages containing toddy-yielding trees in such tracts were divided into groups, of which only one half evenly distributed over the whole area were leased each year. The collections made on account of such trees, however, were not large during the year under report and were credited to Land Revenue or Public Works Department, according as the trees were situated in ordinary poramboke or in lands appertaining to irrigation works.

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 parts of these tracts.

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 or 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 Sundies were also allowed to distil under certain restrictions and subject to a license fee of Rs. 15 per annum at Udayagiri and Tikkaballi 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-Ráyaghada farm, in which the Pálkonda and Párvatipur Agency villages are included.

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

(*c*) The Golgonda Agency.

In the remainder of the Agency tracts consisting of—

(*a*) Jeypore,
(*b*) Nowrangapur,
(*c*) Malkangiri,
(*d*) Paderu taluk,
(*e*) The Agency villages of Srungavarapukota, 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 the 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 head man 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 Nílgiris.	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 Dâk 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

Nílgiris.
Bellary Town and Cantonment.
Madras.

From 1st April 1891, shops for the retail sale of beer only were established in the marginally-noted localities and were sold by auction as taverns, the upset price being fixed at Rs. 100.

Breweries.

27. Licenses for the establishment of breweries are granted by the Board of Revenue to respectable applicants on payment of an annual license fee of Rs. 15. The establishment of breweries, which was restricted to hill stations, was in 1890–91 permitted anywhere; 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.

Rectification Licenses.—It having come to the Board's notice that some of the tavern-keepers in this Presidency were in the habit of colouring and flavouring imported neutral spirits and selling the same in their shops as rum, brandy, &c., this practice was prohibited in ordinary taverns, and special licenses for the rectification of foreign spirits were granted during the year under report to respectable firms on payment of an annual fee of Rs. 100.

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 140¼ lb.). The Deputy Opium Agent reports the despatch of opium to the Board, who 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 maximum price to be charged for one tola of opium shall be Annas 8. During the year under review the monopoly of the supply of opium to the hill tracts of Vizagapatam was let out on tender for a rental of Rs. 8,100 on condition of the supplier selling the drug to licensed vendors at 3¼ 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. The possession and transport of these drugs remain 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 is fixed annually by the Board on the recommendation of the Collector. These licenses were, during the year under report, for the first time, sold by auction and a minimum retail price was fixed for ganja.

ABKARI ADMINISTRATION IN EACH DISTRICT.

32. The following statement shows concisely the various systems in force at the close of 1891–92 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, Baruva, Chicacole, Parlákimedi, Tekkali, Aska, Russellkonda and Chatrapur, 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 33 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.	
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 being 21.	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 30 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. 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. The privilege is subject to the payment of tree-tax upon the trees from which toddy is drawn for distillation.	The tree-tax system is in force in the whole district, and the exclusive privilege of sale is sold by auction by fixed areas except in the towns of Cocanada, Rajahmundry, Ellore and Dowlaishweram. The number of rent areas in the rural tracts is 110.
(*b*) Agency tracts ..	In the Telaga villages of the Bhadráchalam taluk, the monopoly of manufacture and sale of spirits made from the *ippa* or *mowha* 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 head man being responsible for the collections.	Toddy is left free.
Kistna— (*a*) Guntúr taluk .. Sattenapalle ,, .. Narsaraopet ,, .. Vinukonda ,, .. Palnád ,, .. Nandigáma ,, .. Bezváda ,, .. Gudiváda ,, .. Núzvíd division .. Vissannapét ,, .. Masulipatam town ..	The 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 38.
(*b*) Bápatla taluk .. Bandar taluk (except Masulipatam town.) Répalle taluk ..	The exclusive privilege of manufacture and sale is disposed of by auction in small areas subject to the payment of tree-tax upon the trees from which toddy is drawn for distillation. The number of rent-areas is 42.	The tree-tax system is in force in these tracts. The exclusive privilege of sale is sold by auction by fixed areas except in Nizampatam, Tenali, Bápatla and Chirala, where the shops are sold separately. The number of rent areas is 42 as for country spirits.
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 40 vend areas, the privilege of sale in each of which is put up to auction every year.	The shops in the Nellore taluk are separately leased under the tree-tax system, while those in the Gudúr taluk and the town of Ongole are separately sold under the ordinary system. 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 41 vend areas.	The shops in the towns of Cuddapah, Váyalpád and Madanapalle are separately sold, 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.

District.	Country spirits.	Toddy.
Anantapur	The whole district is under the private distillery supply system. The shops in the towns of Anantapur, Gooty, Tadpatri, Uravakonda and Dharmavaram are sold separately. The rest of the district is divided into 24 vend areas, the privilege of sale in each of which is sold by auction every year.	All the shops in the district are separately leased.
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 28 vend areas.	The shops in the *towns of* Bellary, Hospet and Adóni towns are under the separate sale system. The rest of the district is divided into 67 areas, the privilege of sale in each of which is sold by auction every year.
Kurnool— (*a*) Rámallakót taluk .. Nandikótkur ,, .. Koilkuntla ,, .. Pattikonda ,, .. Nandyál ,, .. Sirvel ,, ..	These taluks are under the private distillery system. The shops in Kurnool and Nandyál towns are separately leased, while the rural tracts are divided into 23 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 except in the town of Cumbum where shops are sold separately. The number of vend areas is 7.	The shops in these tracts are sold separately under the ordinary system.
Madras (including the outside shops, the Cantonments of St. Thomas' Mount, Pallávaram and Poonamallee, and the rest of the Saidápet 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 Conjeeveram, Chingleput and Madurántakam taluks and the town of Tiruvallúr are separately sold. The remaining portion of the district is divided into 6 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 the Chingleput, Tiruvallúr, Madurántakam and Ponnéri taluks are sold separately under the ordinary system.
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, Tirutani, Puthur, Vániyambádi, Ambúr, Kalambur, Kaupamangalam, Chandragiri and Kálahasti towns are separately sold. The rest of the district is divided into 39 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 Tiruvannámalai 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 35.	The taluks of Tanjore, Kumbakónam, Negapatam, Máyavaram, Shiyáli and Nannilam and Mannárgudi are under the tree-tax system with separate sale of shops, while in the Tiruturaipúndi taluk the shops are separately sold under the ordinary system. The rest of the district is divided into 4 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 Srirangam towns are separately sold. The rest of the district is divided into 24 vend areas.	The whole district is under the tree-tax system, and shops are sold separately.

District.	Country spirits.	Toddy.
Madura	The district is under the private distillery supply system. Shops are sold separately in Madura, Dindigul, Periyakulam, Pálni, Sivaganga and Ramnad towns, the rest of the district being divided into 39 vend areas.	In the Madura taluk and the Sivaganga, Tirupatúr and Timpavaram divisions shops are sold separately under the tree-tax system, while in the Periyakulam and Dindigul taluks and the towns of Pálni, Ramnad, Kilakarai, Pámban and Rameswaram, they are sold separately under the ordinary system. The rest of the district is divided into 20 rent areas.
Tinnevelly	Supply is under the private distillery system. The shops in the Tinnevelly and Otapidaram taluks are under the separate sale system, while the rest of the district is divided into 29 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 10 rent areas.
Coimbatore	The district is under the private distillery supply system. The shops in the Coimbatore, Erode, Palladam and Karúr taluks are under the separate sale system. The rest of the district is divided into 21 vend areas.	The shops in the Coimbatore, Erode and Palladam taluks are sold separately under the tree-tax system, and those in the Polláchi, Palladam, Karúr, Udamalpet, Dhárápuram and Bhaváni taluks under the ordinary renting system. The rest of the district is divided into 8 rent areas.
Nilgiris	The district is under the private distillery supply system and the shops are all sold separately.	There are no toddy shops in the district.
Salem	Supply is under the private distillery system. The shops in the Salem, Tirupatúr, Tiruchengód, Uttankarai and Krishnagiri taluks are sold separately. The rest of the district is divided into 16 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 remaining taluks the shops are sold separately under the ordinary renting system.
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 from marked trees on which tree-tax has been paid.	
(*b*) Mangalore taluk (excluding the town Abkári area). Kásaragód taluk. Uppinangadi ,, Udipi ,, Coondapoor ,,	These tracts are under the renting system and divided into 26 manufacturing and 138 non-manufacturing areas, the renters of the former having the privilege of manufacture and sale in respect of their own farms, as well as the privilege of supplying spirits to the vend areas attached to them at a fixed price. In tracts in which the tree-tax system is in force, the toddy required for distillation has to be procured from persons who have taken out tree-tapping licenses, or from a licensed shopkeeper, or to be drawn by the renter himself or persons nominated by him under the rules relating to the tree-tax system. In the remaining areas the toddy required for distillation has to be obtained from licensed tappers.	In the Mangalore and Udipi taluks, with the exception of a few jungly villages lying along the gháts, the tree-tax system has been in force from 1st October 1891, while in the remaining tracts a modified form of the said system under which licenses are issued on payment of a fee imposed on each toddy drawer varying with locality and season, continues in force. Two classes of licenses are issued for the vend of toddy throughout the district, viz., (i) shop licenses which are sold by auction, and (ii) both licenses which are issued to toddy drawers on payment of fixed fees.
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. Kurumbranád. Ernád. Wálawanád (excluding Attapadi valley). Ponáni.	These tracts are under a modified form of the contract distillery supply system. Arrack is manufactured from toddy, the renter being bound to obtain the toddy required by him for distillation from marked trees, free of tax, and to supply spirits to licensed vendors at a fixed price per gallon. The exclusive privilege of sale is sold by auction by small areas except in the towns of Calicut, Tellicherry, Cannanore and Pálghat, where shops are sold separately.	In the whole of the Malabar district, excepting the Wynaad taluk and the Attapadi valley of the Walawanád taluk, where no toddy revenue is realized at all, the tree-tax system is in force and shops are sold separately by auction.
(*c*) 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.	
(*d*) Attapadi valley ..	This tract is under the renting system and is sold as one rent area. The renter is allowed the option of manufacturing the spirits required from rice, jaggery or any other recognised material or of purchasing it from licensed vendors in the neighbouring tracts.	

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, in the Excise tracts of Kistna, and in 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 two years from the 1st April 1891 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 Mr. Minchin, expired on the 1st April 1891, and on its termination the contract was given to Messrs. Parry and Co., who undertook to supply jaggery spirits at a still-head charge of Rs. 2–2–10, Rs. 1–14–6, and Rs. 1–1–5 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. As already observed in the last report, 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.

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 by Messrs. Parry and Co. from a depôt established at Vizagapatam, to which the whole of the liquor required for consumption was supplied from Nellikuppam and Tanjore. Mr. Minchin fulfilled the terms of his contract without giving rise to any complaints from renters or shopkeepers.

In the Vizagapatam district no complaints were received as regards the quality of the liquor supplied. As regards supply, there was an actual failure of stock in the depôt for about a week in June 1891, which was attributed by Messrs. Parry and Co. to an accident, viz., the coasting steamer on which liquor was shipped at Negapatam not having reached Vizagapatam within the expected time. A sufficient stock of liquor was maintained at the depôt throughout the rest of the year.

Kistna.

Guntúr.	Nandigáma.
Sattenapalle	Bezváda.
Narsaraopet.	Gudiváda.
Vinukonda.	Núzvíd Division.
Palnád.	Vissannapet „

35. The contract for supplying spirits to the marginally-noted tracts 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 last report, remained in force until the 30th of September 1891, and on its termination it was renewed to them on the same terms for another year, in consideration of the heavy expenditure they had incurred and the improvements effected in the distillery buildings and apparatus.

The still-head charge at which spirits were to be supplied to licensed vendors was Rs. 2–1–0 per gallon of 30° under-proof, of which Rs. 1–5–0 was the excise duty payable to Government.

Encouraged by the renewal of the contract, the distillers have been exerting themselves to manufacture the required quantity of spirits in the distillery and to avoid imports from outside. A new continuous still capable of meeting the requirements of the district was obtained from England, and was brought into use in May 1891; since then there has been no necessity for relying on imports from other distilleries. The figures noted in the margin show the quantities of spirits manufactured in the distillery and imported from external sources during the year under review as compared with 1890–91. There was an

	Local manufacture. Proof Gallons.	Imports. Proof Gallons.
1890–91	37,238	77,360
1891–92	105,446	15,277

increase of nearly 70,000 gallons in the spirits locally manufactured, and a corresponding decrease in imports, which is creditable to the distillers. There was no failure of stock during the year under review, though on a few occasions the stock on hand fell below the prescribed minimum of 6,000 gallons. The quality of the liquor supplied was good and the distillery buildings are reported to be in excellent order, improvements costing more than Rs. 15,000 having been effected during the year under report.

Subordinate to the distillery at Bezváda, a depôt was maintained at Masulipatam to facilitate the supply of arrack to vend renters and shopkeepers, where the still-head charge was 2 annas 1 pie per gallon in excess of that levied at the distillery.

Kurnool.

36. The contract for supplying jaggery spirits to the Cumbum and Márkápur taluks of Kurnool was granted to Messrs. Morison and Sons, who supplied licensed vendors from a depôt established by them at Cumbum. The cost price of the spirits supplied was 11 annas 6 pies, 10 annas, and 5 annas 6 pies 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 proportionate 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 two years from 1st April 1891. In the town of Berhampore, and in the Vizagapatam district where the lease was for one year, 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 1890 for the Excise tracts of the Kistna district, having expired on the 30th September 1891, were put up to auction for another year. The shops in the town of Masulipatam, Guntúr and Bezváda were sold separately.

Kurnool.—The vend areas of the Cumbum and Márkápur taluks were leased for the official year under review. The shops in the town of Cumbum were sold separately.

Rentals.

The vend rentals of the above-mentioned tracts for the year under review, as compared with those of 1890–91, are exhibited in the subjoined statement:—

District.	RENTS OF ARRACK VEND AREAS.		RENTS OF INDEPENDENT ARRACK SHOPS.	
	1890–91.	1891–92.	1890–91.	1891–92.
	RS.	RS.	RS.	RS.
1. Ganjam (rural vend areas and independent shops in Berhampore town)	44,819	64,937	12,624	26,796
2. Vizagapatam (rural vend areas and independent shops in Vizagapatam, Vizianagrum and Bimlipatam towns) ..	* 25,966	30,990	9,786	23,064
3. Kistna—old Excise tracts (rural vend areas in the upland taluks and independent shops in Masulipatam, Guntúr and Bezváda towns)	1,13,113	1,11,227	83,244	89,490
4. Kistna—new Excise tracts (Gudiváda taluk and Núzvíd and Vissannapet divisions)	45,544	33,153	..	..
5. Kurnool (the Cumbum and Márkápur taluks)	17,220	6,979	..	1,536

* Includes the rents of the 7 vend-areas under direct Government management.

The increase in Ganjam is due to the improvement in the season, the improved preventive arrangements, and the extension of the period of the lease to two years. That in Vizagapatam is attributed to keen competition, to the advent of the railway and the anticipated influx of laborers in consequence, and to the general prosperity of the district. The seven vend areas for which there were no bids in 1890–91, and which had been consequently kept under the direct management of the Collector, were sold for Rs. 4,160, and this result is due to the fact that the selling price of liquor was kept down to a very low point in those tracts under the amani management and that consumption consequently increased. The variations in the old Excise tracts of Kistna do not call for any remark. In the new Excise tracts, the decrease is attributed to the unfavorable character of the season and the losses sustained by the previous year's renters. The decrease in the Cumbum and Márkápur taluks of Kurnool is due to the fall in the consumption of arrack on account of the increase of price caused by the introduction of the Excise system, and to the growing preference for toddy.

Private Distillery Supply System.

Private distilleries and warehouses.

38. During the year under review there were 17 distilleries and one warehouse licensed for the supply of spirits under the private distillery supply system against 17 and 3, respectively, in the previous year. The decrease in the latter was due to the closure of the warehouses at Nellore and Arkónam. The distillery at Tiruvennanallúr was closed during the year. 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. Muthusamy Pillai and Chellaperumal Pillai.	Tadpatri ..	1. Cuddapah. 2. Anantapur. 3. Kurnool.
3. Messrs. Abraham and Co.	Bellary ..	1. Nellore. 2. Cuddapah. 3. Anantapur. 4. Bellary. 5. Kurnool. 6. North Arcot.
4. Messrs. Abraham and Veerabhadrappa.	Bellary ..	1. Nellore. 2. Bellary. 3. Kurnool.
5. M.R.Ry. C. Balakrishna Mudaliar.	Tondiarpet.	1. Nellore. 2. Madras. 3. Chingleput. 4. North Arcot. 5. South Arcot. 6. Salem.
6. Messrs. Morison and Sons.	Ranipet ..	1. Nellore. 2. Cuddapah. 3. Anantapur. 4. Madras. 5. Chingleput. 6. North Arcot. 7. Nílgiris. 8. Salem.
7. Do. ..	Palmanér.	1. Cuddapah. 2. North Arcot.
	Distilleries—cont.	
8. Messrs. Parry and Co.	Nellikuppam.	1. Madras. 2. Chingleput. 3. South Arcot. 4. Tanjore. 5. Trichinopoly. 6. Madura.
9. Do. ..	Tiruvennanallúr.	South Arcot.
10. Do. ..	Tanjore ..	1. Tanjore. 2. Trichinopoly. 3. Madura. 4. Tinnevelly.
11. M.R.Ry. M. Venkataswami Naidu Garu	Madura ..	Madura.
12. M.R.Ry. Ratnaswami Nadar.	Tachanallúr.	1. Tanjore. 2. Tinnevelly.
13. M.R.Ry. A. T. Tiruvengadasawmi Mudaliar.	Coimbatore	1. Coimbatore. 2. Nílgiris. 3. Trichinopoly. 4. Malabar.
14. M.R.Ry. V. Tiruvengadasami Mudaliar.	Pódanúr No. I.	1. Coimbatore. 2. Nílgiris. 3. Salem.
15. M.R.Ry. S. Vijiarenga Mudaliar.	Pódanúr. No. II.	1. Nílgiris. 2. Salem.
16. Mr. H. T. Ivatt ..	Aravenghat.	Nílgiris.
17. Messrs. Morison and Sons.	Suramangalam	1 Coimbatore. 2. Salem.
	Warehouses.	
18. Messrs. Parry and Co.	Cuddalore ..	Exports to foreign ports.

39. In addition to the above, 171 *shops were licensed during the year, as noted in the margin, for the wholesale vend of country spirits.* Eleven 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.

Wholesale shops.

District.	1890–91.	1891–92.
Nellore	4*	3
Cuddapah	4	3
Anantapur	..	2*
Bellary	4	5
Kurnool	3	7 (*d*)
Madras	15 (*a*)	14*
Chingleput	13 (*b*)	15 (*d*)
North Arcot	27 (*c*)	30
South Arcot	1	2
Tanjore	13*	11 (*d*)
Trichinopoly	2	2
Madura	8	7
Tinnevelly	9	16 (*b*)
Coimbatore	26 (*b*)	24
Nílgiris	10	8
Salem	17 (*d*)	22
Total ..	156	171

* One shop not opened.
(*a*) Four shops „ „
(*b*) Three „ „ „
(*c*) Five „ „ „
(*d*) Two „ „ „

The increase in the number of these shops is satisfactory, inasmuch as they perform the very useful function in private distillery supply tracts of bringing the source of supply nearer to the small capitalist and single shop-owner and thereby facilitate the extension of the system of separate sale of shops. The extent of their transactions and the steady increase in their number indicate that

their business is profitable. Inquiries have, therefore, been instituted in view to ascertaining whether the profits made by them are unduly large and in any way affect the vend rents, and the question of selling them by auction is under consideration.

Rate of excise duty.

40. The following statement shows the rates of excise duty levied in 1890–91 and 1891–92 on country spirits declared for consumption in private distillery supply tracts. The figures in block type represent those for 1891–92:—

Local areas.		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	1890–91 ..	3 12 0	3 0 0	2 10 0	1 8 0
	1891–92 ..	**3 12 0**	**3 0 0**	**2 10 0**	**1 8 0**
Cuddapah do.	1890–91 ..	3 12 0	3 0 0	2 10 0	1 8 0
	1891–92 ..	**3 12 0**	**3 0 0**	**2 10 0**	**1 8 0**
Anantapur do.	1890–91 ..	3 12 0	3 0 0	2 10 0	1 8 0
	1891–92 ..	**3 12 0**	**3 0 0**	**2 10 0**	**1 8 0**
Bellary district (except the Bellary cantonment) ..	1890–91 ..	3 12 0	3 0 0	2 10 0	1 8 0
	1891–92 ..	**3 12 0**	**3 0 0**	**2 10 0**	**1 8 0**
Bellary cantonment	1890–91 ..	4 6 0	3 8 0	3 1 0	1 12 0
	1891–92 ..	**4 6 0**	**3 8 0**	**3 1 0**	**1 12 0**
Kurnool district (taluks west of the Nallamalais)..	1890–91 ..	3 12 0	3 0 0	2 10 0	1 8 0
	1891–92 ..	**3 12 0**	**3 0 0**	**2 10 0**	**1 8 0**
Madras town proper and outside shops	1890–91 ..	4 11 0	3 12 0	3 4 6	1 14 0
	1891–92 ..	**4 11 0**	**3 12 0**	**3 4 6**	**1 14 0**
Chingleput district (except the outside shops included in the Madras town).	1890–91 ..	3 12 0	3 0 0	2 10 0	1 8 0
	1891–92 ..	**3 12 0**	**3 0 0**	**2 10 0**	**1 8 0**
North Arcot district	1890–91 ..	3 12 0	3 0 0	2 10 0	1 8 0
	1891–92 ..	**3 12 0**	**3 0 0**	**2 10 0**	**1 8 0**
South Arcot district (Cuddalore, Villupuram and Tindivanam taluks).	1890–91 ..	1 14 0	1 8 0	1 5 0	0 12 0
	1891–92 ..	**1 14 0**	**1 8 0**	**1 5 0**	**0 12 0**
South Arcot district (other taluks)	1890–91 ..	3 12 0	3 0 0	2 10 0	1 8 0
	1891–92 ..	**3 12 0**	**3 0 0**	**2 10 0**	**1 8 0**
Tanjore district	1890–91 ..	3 12 0	3 0 0	2 10 0	1 8 0
	1891–92 ..	**3 12 0**	**3 0 0**	**2 10 0**	**1 8 0**
Trichinopoly district (except Trichinopoly and Srírangam taluks).	1890–91 ..	3 12 0	3 0 0	2 10 0	1 8 0
	1891–92 ..	**3 12 0**	**3 0 0**	**2 10 0**	**1 8 0**
Trichinopoly and Srírangam towns	1890–91 ..	3 12 0	3 0 0	2 10 0	1 8 0
	1891–92 ..	**3 12 0**	**3 0 0**	**2 10 0**	**1 8 0**
Madura district	1890–91 ..	3 12 0	3 0 0	2 10 0	1 8 0
	1891–92 ..	**3 12 0**	**3 0 0**	**2 10 0**	**1 8 0**
Tinnevelly do.	1890–91 ..	3 12 0	3 0 0	2 10 0	1 8 0
	1891–92 ..	**3 12 0**	**3 0 0**	**2 10 0**	**1 8 0**
Coimbatore do.	1890–91 ..	3 12 0	3 0 0	2 10 0	1 8 0
	1891–92 ..	**3 12 0**	**3 0 0**	**2 10 0**	**1 8 0**
Nílgiris do.	1890–91 ..	4 11 0	3 12 0	3 4 6	1 14 0
	1891–92 ..	**4 11 0**	**3 12 0**	**3 4 6**	**1 14 0**
Salem do.	1890–91 ..	3 12 0	3 0 0	2 10 0	1 8 0
	1891–92 ..	**3 12 0**	**3 0 0**	**2 10 0**	**1 8 0**
Malabar do. (the Wynaad taluk)	1890–91 ..	4 6 0	3 8 0	3 1 0	1 12 0
	1891–92 ..	**4 11 0**	**3 12 0**	**3 4 6**	**1 14 0**

It will be seen that there has been no change in the rate of duty, except in the Wynaad taluk of Malabar, where it was assimilated with that prevailing on the Nílgiris. In view of the unfavorable character of the season in the greater part of the Presidency and of the advisability of having an uniform rate throughout the excise area except in the special tracts where administrative considerations require a different rate, it was deemed inexpedient to enhance the duty during the year under review and advisable to postpone further modifications until the whole area was prepared for it. Except in the frontier taluks of South Arcot, the Bellary town and cantonment, the town of Madras, the Wynaad and the Nílgiris, the rate of duty *continued to be Rs. 2–10–0* per gallon of 30° under proof. The low rate in 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.

Privilege of vend in private distillery supply tracts.

41. 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.
Nellore	1. Nellore town. 2. Gúdúr do.
Cuddapah	Cuddapah do.
Anantapur	1. Anantapur town. 2. Tadpatri town. 3. Gooty do. 4. *Uravakonda town.* 5. *Dharmavaram town.*
Bellary	1. Bellary Cantonment. 2. Hospet town. 3. Adóni do.
Kurnool	1. Kurnool do. 2. Nandyál do.
Madras	The Madras town proper.
Chingleput	1. Cantonment shops attached to the Madras Town Circle. 2. Outside shops attached to the Madras Town Circle. 3. The rest of the Saidápet taluk attached *to the* Madras Town Circle. 4. Conjeevaram taluk. 5. *Chingleput taluk.* 6. *Madurantakam taluk.* 7. *Tiruvallúr town.*
North Arcot	1. Walajapet taluk. 2. Gudiyátam do. 3. Chittoor town. 4. Vellore do. 5. Arcot do. 6. Arni do. 7. Tirupati do. 8. Tirutani do. 9. Pólúr do. 10. Palmanér do. 11. *Ambur do.*
North Arcot—*cont* ..	12. *Kálahasti town.* 13. *Puthur do.* 14. *Kalambur do.* 15. *Kannamangalam town.* 16. *Kániyambádi do.* 17. *Chandragiri town.*
South Arcot	1. Cuddalore town. 2. Panruti do. 3. Chidambaram town.
Tanjore	1. Tanjore town. 2. Tiruvádi do. 3. Kumbakónam town. 4. Máyavaram town. 5. Negapatam do.
Trichinopoly	1. Trichinopoly town. 2. Srírangam do.
Madura	1. Madura town. 2. Dindigul do. 3. Periyakulam town. 4. Palni town. 5. Sivaganga town. 6. Ramnad town.
Tinnevelly	1. Tinnevelly taluk. 2. *Otapidaram do.*
Coimbatore	1 Coimbatore taluk. 2. Erode taluk. 3. *Karúr do.* 4. *Palladam taluk.*
Nílgiris	The whole district.
Salem	1. Salem taluk. 2. Tirupatúr taluk. 3. *Tiruchengód do.* 4. *Krishnagiri do.* 5. *Uttankarai do.*

Vend areas.

42. 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 1890-91 and 1891-92 :—

District.	Number of arrack vend areas. 1890-91.	1891-92.
Nellore	37	40
Cuddapah	35	41
Anantapur	23	24
Bellary	24	28
Kurnool—taluks west of the Nallamalais	22	23
Chingleput	12	6
North Arcot	85	89
South Arcot	21	21
Tanjore	38	35
Trichinopoly	18	24
Madura	33	39
Tinnevelly	33	29
Coimbatore	26	21
Salem	22	16
Malabar—the Wynaad taluk	1	1
Total ...	380	387

The increase in Nellore, Cuddapah, Anantapur, Bellary, Kurnool, North Arcot, Trichinopoly and Madura was due to the further sub-division of vend areas with reference to the *increase* in the number of *Revenue Inspectors'* firkas. The decrease in Chingleput, Tinnevelly, Coimbatore and Salem is accounted for by the introduction of the system of separate sale of shops in the Chingleput, Madurántakam, Otapidáram Karúr, Palladam, Tiruchengód, Krishnagiri and Uttankarai taluks. That in Tanjore was due to the amalgamation of the vend areas in the Tiruturaipúndi taluk, there being no adequate bid for the smaller units.

Rentals.

43. 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. 1890-91.	1891-92.	RENT OF INDEPENDENT ARRACK SHOPS. 1890-91.	1891-92.	Total. 1890-91.	1891-92.	Increase or decrease.
	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Nellore	41,859	44,029	10,290	9,719	52,149	53,748	+ 1,599
Cuddapah	75,180	81,856	9,900	10,200	85,080	92,056	+ 6,976
Anantapur	47,104	34,580	15,677	16,950	62,781	51,530	— 11,251
Bellary	43,670	36,807	71,388	62,640	1,15,058	99,447	— 15,611
Kurnool (except Cumbum and Márkápur taluks)	35,593	31,581	6,840	6,595	42,433	38,176	— 4,257
Madras	..	..	1,26,935	1,21,105	1,26,935	1,21,105	— 5,830
Chingleput	27,220	15,955	27,306	26,992	54,526	42,947	— 11,579
North Arcot	84,057	92,873	97,806	1,23,319	1,81,863	2,16,192	+ 34,329
South Arcot	1,57,326	1,42,620	51,948	37,200	2,09,274	1,79,820	— 29,454
Tanjore	15,253	11,644	39,420	23,280	54,673	34,924	— 19,749
Trichinopoly	26,330	28,610	24,864	21,048	51,194	49,658	— 1,536
Madura	67,005	56,090	34,644	37,932	1,01,649	94,022	— 7,627
Tinnevelly	33,006	21,015	23,234	30,313	56,240	61,328	— 4,912
Coimbatore	63,035	42,090	41,888	51,504	1,04,923	93,594	— 11,329
Nílgiris	..	..	48,156	37,212	48,156	37,212	— 10,944
Salem	52,077	29,100	41,214	58,625	93,291	87,725	— 5,566
Malabar (the Wynaad taluk)	18,650	16,640	..	..	18,650	16,640	— 2,010
Total ..	7,87,367	6,85,490	6,71,508	6,74,634	14,58,875	13,60,124	+ 42,904 — 1,41,655 — 98,751

Causes of variations.

The increase in Cuddapah is attributed to keen competition and further sub-division of vend areas. The decreases in Anantapur, Kurnool, Tanjore, Madura and Coimbatore are attributed to the heavy losses sustained by renters during the previous lease, while in Madras, Chingleput, South Arcot and Tinnevelly, the fall was due to the unfavorable character of the season and high prices of food-grains. The large fall in Bellary is attributed to (1) the previous year's bids being abnormally high, (2) the increased consumption of toddy in the district generally, and (3) the attempts made in the town of Bellary to dissuade Hindus and Muhammadans from drinking intoxicating liquors, while that in the Nílgiris is due to absence of competition among the bidders. The large increase in *North Arcot*, *in spite* of the state of the season, was due to the extension of the separate sale of shops. The enhancement of duty accounts for the fall in Wynaad, while in Salem the decrease is attributed to the growing preference for toddy and to the apprehension of a bad season. The variations in other districts do not call for any remark.

Issues to licensed vendors from distilleries and warehouses.

44. 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 — Renters of vend areas. 20° under-proof.	30° under-proof.	60° under-proof.	Shopkeepers. 20° under-proof.	30° under-proof.	60° under-proof.	Total reduced to proof strength.	Price charged per gallon of 30° under-proof.
1	2	3	4	5	6	7	8	9
	GALS.	GALS.	GALS.	GALS.	GALS.	GALS.	GALS.	RS. A. P.
Nellore warehouse ..	..	200	..	..	..	..	140	0 8 0 to 0 11 0
Tadpatri distillery ..	15,517	12,893	..	4,503	1,660	..	26,203	0 9 6
Messrs. Abraham and Co.'s distillery	3,243	6,411	..	51	102	..	7,194	0 9 0
Messrs. Abraham and Virabadrappa's distillery ..	7,183	5,021	..	..	1,318	..	10,183	0 8 9
Tondiarpet do. ..	..	40,074	..	10	1,663	..	29,223	0 9 0 to 0 10 0
Ranipet do. ..	..	5,672	..	20	3,400	..	6,366	0 9 0
Palmanér do. ..	2,655	505	..	...	..	..	2,477	0 10 6 to 0 12 0
Arkónam warehouse ..	..	154	..	..	..	..	108	0 6 6
Nellikuppam distillery ..	..	80,775	..	..	6,100	..	60,813	*0 7 6 to 0 10 0
Tiruvennanallúr do. ..	..	5,424	..	..	..	..	3,797	*0 7 6 to 0 10 0
Tanjore do. ..	6	5,532	20	17	444	..	4,210	0 9 0 to 0 10 6
Tachanallur do. ..	..	6,744	..	..	2,468	..	6,449	0 8 6 to 0 9 0
Coimbatore do. ..	8,406	19,053	..	..	..	..	20,062	0 10 0 to 0 10 6
Pódanúr No. I do. ..	630	..	..	21	24	..	538	0 8 6 to 0 9 3
Suramangalam do. ..	30	12,364	..	..	..	..	8,679	0 10 3
Total ..	37,670	200,822	20	4,622	17,179	..	186,442	..

* 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.

45. Nearly three-fourths 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. 20° under-proof.	30° under-proof.	60° under-proof.	Total proof.	Price charged per gallon of 30° under-proof.
1	2	3	4	5	6
	GALS.	GALS.	GALS.	GALS.	RS. A. P.
Nellore	..	28,797	..	20,158	0 11 0 to 0 11 6
Cuddapah	15,545	31,084	..	34,195	0 10 6 to 0 12 0
Anantapur	13,325	..	..	10,660	0 9 0
Bellary	..	40,441	..	28,309	0 8 9 to 0 12 0
Kurnool	17,240	.	..	13,792	0 9 0 to 0 12 3
Madras	..	117,316	..	82,121	0 10 3 to 0 12 0
Chingleput	84	27,022	..	18,983	0 8 0 to 0 14 0
North Arcot	1,442	1,14,204	50	81,116	0 9 0 to 0 12 0
South Arcot	..	11,207	..	7,845	0 10 0 to 0 10 3
Tanjore	..	50,081	..	35,057	0 10 6 to 0 13 0
Trichinopoly	710	39,966	..	*28,544	0 9 3 to 0 10 6
Madura	..	46,415	..	32,491	0 9 0 to 0 12 0
Tinnevelly	..	14,663	..	10,263	0 8 6 to 0 14 0
Coimbatore	20,414	13,490	..	25,774	0 10 6 to 0 12 0
Nílgiris	3,147	38,898	..	29,746	1 1 0 to 1 4 0
Salem	2,462	48,206	..	35,714	0 8 0 to 0 10 0
Total ..	74,369	621,790	50	494,768	..

46. 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.

47. The modified form of the excise system referred to in paragraph 45 of the report for 1888–89 continued in force during the first-half of the year in the Chirakal, Kóttayam, Calicut and Pálghat taluks, including the Municipal towns of Cannanore, Tellicherry, Calicut and Pálghat, the contract being held by Messrs. B. Puttrappa and S. Vijayaranga Mudaliar under the one year's lease granted to them from 1st October 1890 on payment of an annual rental of Rs. 21,000. As already observed in paragraph 48 of the last administration report, there was a want of enterprise and energy on the part of these renters, who worked the contract in a most half-hearted manner. Only an inadequate proportion of the sanctioned shops were opened, and many of those very insufficiently supplied, though the contractors were repeatedly warned to keep an adequate supply of spirits and on two occasions fined for failing to do so. In view of this unsatisfactory working of the modified excise system, the following important changes were effected in the arrack administration of the district from the 1st October 1891.

(i) The out-still system was abandoned in the Kurumbranád, Ernád, Wálawanád and Ponáni taluks and the contract distillery supply system was introduced into these tracts as well as into the four taluks referred to above;

(ii) The privilege of manufacture was separated from that of vend and was leased to a contractor for a period of three years, the renter being bound to obtain the toddy required for distillation from marked trees free of tax, and to supply spirits to licensed vendors at fixed prices, the rate of excise duty payable to Government being Rs. 1–2–0 per gallon of 30° under-proof, and

(iii) The right of vend was sold by small areas except in the towns of Cannanore, Tellicherry, Calicut and Pálghat, where the shops were sold separately. The tender of M.R.Ry. T. Ratnasami Nadar to supply toddy-arrack to the eight taluks of the district mentioned above, for a period of three years, was accepted on the following conditions :—

(1) that he should maintain four distilleries in localities to be selected by him and approved by the Board;

(2) that the selling price at the distillery excluding duty be fixed at Rs. 1–2–0 per gallon of 30° under-proof and proportionately for other strengths;

(3) that in order to start with a working stock he should be allowed to import from Ceylon or Travancore 10,000 gallons of toddy-arrack at the beginning of his contract, and

(4) that in the event of circumstances, such as a strike, occurring through no fault of his, he might, with the Collector's special permission, be allowed to supply his wants by import from Ceylon or Travancore at the still-head rate of duty.

48. The contractor began his operations in due time and has so far worked his contract as well as could be expected in the case of a new undertaking. To meet the demand during the first few months of the contract he imported nearly 9,000 gallons of proof spirits from Colombo and also purchased the balance of stock belonging to the old excise renters in the Cannanore distillery. The imported liquor was warehoused under the Sea Customs Act and issued to the contractor after collection of the *excise* (not *import*) rate of duty. The latter conveyed it to depôts established by him for the purpose in the marginally-noted localities, and thence supplied it to licensed vendors. The sites selected for the four distilleries are at Cannanore, Parli, Tiruvangore and Chavakad. Operations were commenced in the first three distilleries during the year under report. The fourth, viz., that at Chavakad, was not completed during the year, as the contractor encountered some difficulty in securing a suitable site, but is now working. The total quantity of arrack excised for consumption in the Chirakal, Kóttayam, Calicut and Pálghat taluks throughout the year and that

1. Cannanore.	4. Parli.
2. Calicut.	5. Chavakad.
3. Tiruvangore.	

issued to the new excise tracts in the second half-year, aggregated 23,652 gallons of proof-spirits, of which 8,676 gallons were imported from Colombo and the rest manufactured locally. Of the quantity locally distilled, 5,486 gallons were issued from the Cannanore distillery, 6,539 from Parli, and 2,951 from Tiruvangore. The privilege of selling spirits in the 8 taluks alluded to above was sold by auction by small areas, at about 4 per each Revenue Inspector's firka, except in the towns of Calicut, Tellicherry, Cannanore and Pálghat. The arrack required for sale by rural renters and shopkeepers was purchased from the distilleries and depôts referred to above.

Subjoined is a statement showing the rentals realized for these tracts for the lease commencing 1st October 1891, as compared with the preceding year:—

—	1890–91.	1891–92.	Increase or decrease.
Cannanore town		2,102	
Tellicherry do.		327	
Calicut do.	21,000	6,825	— 4,925
Pálghat do.		4,206	
Rural parts of the Chirakal, Kóttayam, Calicut and Pálghat taluks.		2,615	
Kurumbranád, Ernád, Walawanád and Ponáni taluks	22,669	8,231	— 14,438
Total ..	43,669	24,306	— 19,363

The decrease in the old excise tracts is due to the separation of the privilege of manufacture from that of vend, while that in the rest is accounted for by the introduction of the excise system under which part of the revenue is realized under duty, as well as the not unnatural reluctance of bidders to launch out boldly under a system which they did not understand.

49. Subjoined is another statement showing the arrack revenue of these taluks in 1891–92 as compared with 1890–91:—

Taluks.	1890–91. Excise duty.	1890–91. Arrack manufacture and vend-rent.	1890–91. Tree-tax for distillery trees.	1890–91. Total.	1891–92. Excise duty.	1891–92. Arrack vend-rents of rural farms.	1891–92. Rents of town arrack shops.	1891–92. Arrack manufacture and vend-rent.	1891–92. Tree-tax for distillery trees.	1891–92. Total.	Increase or decrease.
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Chirakal ..						97	1,048		2,019	..	..
Kóttayam ..	14,231	23,000	1,543	38,774	21,853	60	161	10,500	..	..	..
Calicut						520	3,449		..	..	..
Pálghat						613	2,103		119	..	..
Total ..	14,231	23,000	1,543	38,774	21,853	1,290	6,761	10,500	2,138	42,542	+ 3,768
Kurumbranád ..	..	14,193	6,538	20,731	5,369	1,298	..	7,635	3,618	17,920	..
Ernád	..	11,740	1,038	12,778	3,180	678	..	5,520	273	9,651	..
Walawanád ..	..	11,666	3,990	15,656	1,312	1,035	..	5,224	..	7,571	..
Ponáni	..	7,183	3,851	11,034	3,433	1,105	..	4,290	1,702	10,530	..
Total ..	..	44,782	15,417	60,199	13,294	4,116	..	22,669	5,593	45,672	— 14,527

It will be observed that there was an increase of revenue in the old excise tracts, which is due to an improvement in the consumption of arrack during the second half-year, where there was an increase in the number of opened shops and the supply was adequate. In the new excise tracts, on the other hand, there was a large decrease during the second half of the year under review, which is due partly to the fall in the consumption of spirits on account of the enhancement in price of liquor sold under the excise system and prevalence of illicit practices, and partly to the poor vend-rents

realized during the current lease on account of the novelty of the system. It is hoped that there will be an improvement when the law is better enforced and understood and more confidence gained.

50. The contract for the supply of spirits to the Mangalore town farm, described in paragraph 49 of the last report, expired on the 1st October 1891, and on its termination the lease was renewed to Messrs. Albuquerque and Sons, for a period of 3 years, the rent being Rs. 1,510 per annum as against Rs. 600 in the previous lease. The contractor was bound to obtain the toddy required for distillation from marked trees, on which tree-tax at the rates in force had been paid, and to supply liquor to licensed shopkeepers at the marginally noted fixed prices, of which Rs. 1–2–0, Re. 1 and Annas 9 were paid to Government as excise duty for 20°, 30° and 60° under-proof spirits respectively. Owing to insufficient yield of toddy on account of deficient rainfall in the beginning of the year, the renter was permitted to manufacture arrack from jaggery also, on payment of an extra still-head duty, calculated with reference to the incidence of tree-tax (viz., 4 annas per gallon of 20° under-proof, 3 annas for 30° under-proof and 2 annas for 60° under-proof spirits). The following memorandum shows the arrack revenue of the Mangalore town farm for the year under report as compared with 1890–91:—

South Canara.

	RS.	A.	P.
20° under-proof at	2	14	0
30° under-proof at	2	5	0
60° under-proof at	1	7	0

	RS.
Revenue for 1890–91—	
Town arrack-shop rents for the first half-year	5,592
Do. do. second do.	3,906
Excise duty on 10,364 gallons of spirits issued for the town farm in 1890–91	14,898
Rent for the privilege of supply	300
Total ...	24,696
Revenue for 1891–92—	
Town arrack-shop rents for the first half-year	3,906
Do. do. second do.	3,540
Excise duty on 10,969 gallons of proof spirits issued to the shops ..	* 17,455
Rent for the privilege of supply	1,055
Total ...	25,956

* Includes differential rates of duty on issues of jaggery arrack.

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, ware-houses 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.

Consumption, number of shops, &c.

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. 1890–91.	Quantity consumed in proof strength. 1891–92.	Number of shops opened in 1891–92.	Square miles per shop in 1891–92.	Sale per shop in 1891–92 (in terms of proof strength).	Population per shop in 1891–92.	Consumption per head in 1891–92 (in terms of proof strength).
1	2	3	4	5	6	7	8	9	10
Rural Tracts.		ACRES.	GALS.	GALS.					
Ganjam (excluding Berhampore town)	1,569,108	4,723	26,749	32,127	581	8·1	55·3	2,701	·020
Vizagapatam (excluding Vizagapatam, Bimlipatam and Vizianagrum towns).	1,865,353	4,612	16,134	17,239	182	25·3	94·7	10,249	·009
Kistna (excise tracts excluding Masulipatam, Guntúr and Bezváda towns).	1,210,114	6,241	72,197	71,632	593	10·5	120·8	2,041	·059
Nellore (excluding Nellore and Gúdúr towns)	1,426,849	7,398	24,011	17,991	362	20·4	49·7	3,942	·013
Cuddapah (excluding Cuddapah town)	1,251,766	8.723	36,206	32,905	645	13·5	51·0	1,941	·026
Anantapur (excluding Anantapur, Gooty, Uravankonda, Tadpatri and Dharmavaram towns).	668,326	5,228	26,964	23,042	324	16·1	71·1	2,063	·034
Bellary (excluding Bellary Cantonment, Hospet and Adóni towns).	801,851	5,954	19,926	12,729	255	23·3	50·0	3,144	·016
Kurnool (except Kurnool and Nandyál towns and the Cumbum and Márkápur taluks).	565,608	5,326	19,183	14,817	406	13·1	36·5	1,393	·026
Kurnool, (Cumbum and Márkápur taluks except Cumbum town).	210,891	2,168	5,450	2,869	105	20·6	27·3	2,008	·014
Chingleput (excluding the outside shops, the cantonment shops, the rest of the Saidápet taluk included in the Madras Town circle, Conjeeveram, Chingleput and Madurántakam taluks and Tiruvallúr town).	288,733	852	8,683	7,787	99	8·6	78·7	2,916	·027
North Arcot (excluding Wálajápet and Gudiyátam taluks, and Chittoor, Palmanér, Vellore, Vániyambádi, Ambúr, Arcot, Pólúr, Kalambur, Arni, Kannamangalam, Tirupati, Chandragiri, Kálahasti, Tirutanai and Puttur towns).	1,625,129	6,640	48,430	36,639	505	13·1	72·5	3,218	·023
South Arcot (excluding Cuddalore, Panruti and Chidambaram towns).	2,084,835	5,186	84,524	83,898	1,071	4·8	78·3	1,946	·040
Tanjore (excluding Tanjore, Tiruvadi, Kumbakónam, Máyavaram and Negapatam towns).	2,027,799	3,687	13,354	15,932	220	16·7	72·4	9,217	·008
Trichinopoly (excluding Trichinopoly and Srírangam towns).	1,264,943	3,614	18,414	19,771	240	15·1	82·4	5,270	·015
Madura (excluding Madura, Sivaganga, Ramnad, Dindigul, Palni and Periyakulam towns).	2,447,213	6,513	20,842	18,606	598	10·9	31·1	4,092	·008
Tinnevelly (excluding Tinnevelly and Otapidáram taluks).	1,391,988	3,999	8,402	6,806	300	13·3	22·7	4,639	·005
Coimbatore (excluding Coimbatore, Erode, Palladam and Karúr taluks).	968,453	5,105	12,964	9,231	239	21·3	38·6	4,052	·009
Salem (excluding Salem, Tirupatúr, Tiruchengód, Uttankarai and Krishnagiri taluks).	817,226	3,712	14,797	13,244	215	17·3	61·6	3,801	·016
Malabar (the Wynaad taluk)	76,765	999	7,310	5,408	80	12·5	67·6	959	·071
Malabar (the Chirakal, Kóttayam, Calicut and Pálghat taluks excluding the four Municipal towns).	749,747	1,574	2,533	2,393	231	6·8	10·3	3,246	·003
Malabar (the Kurumbranád, Ernád, Walawanád and Ponáni taluks).	1,425,525.	2,702	..	..	452	5·9	17·0	3,154	·005
Total of the Rural tracts excluding the Kurumbranád, Ernád, Walawanád and Ponáni taluks of the Malabar district. **1891-92.**	23,312,697	92,254	..	**7,685**	**7,251**	**12·7**	**62·4**	**3,215**	**·019**
1890–91.			487,073	452,751	7,836	11·8	62·2	2,975	·021

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. 1890–91.	Quantity consumed in proof strength. 1891–92.	Number of shops opened in 1891–92.	Square miles per shop in 1891–92.	Sale per shop in 1891–92 (in terms of proof strength).	Population per shop in 1891–92.	Consumption per head in 1891–92 (in terms of proof strength).
1	2	3	4	5	6	7	8	9	10
Tracts in which shops were leased separately.		ACS.	GALS.	GALS.					
Berhampore town	25,647	5	4,152	10,342	12	·4	861·8	2,137	·403
Vizagapatam, Bimlipatam and Vizianagrum towns ..	75,898	7	35,225	34,059	31	·2	1,098·7	2,448	·449
Masulipatam, Guntúr and Bezváda towns	79,989	21	38,896	39,688	18	1·2	2,214·5	4,444	·498
Nellore and Gúdúr towns	35,032	35	7,758	6,890	23	1·5	299.6	1,523	·196
Cuddapah town	17,121	3	6,530	6,076	8	·4	759·5	2,140	·355
Anantapur, Gooty, Uravankonda, Tadpatri and Darmavaram towns.	39,229	50	4,468	7,301	5	10·0	1,460·2	7,846	·186
Bellary Cantonment	59,771	26	29,843	24,116	20	1·3	1,205·8	2,988	·403
Hospet and Adóni towns	39,045	5	6,701	4,903	8	·6	612·9	4,881	·125
Kurnool and Nandyál towns	35,306	15	4,584	4,537	10	1·5	453·7	3,531	·128
Cumbum town	5,733	5	..	526	2	2·5	263·0	2,866	·092
Madras town	449,946	27	57,382	67,509	48	·6	1,406·4	9,374	·150
The Outside shops			3,512	3,704	4		926·0		
The Cantonment shops	224,099	347	5,453	5,276	3	6·4	1,758·6	4,150	·077
The rest of the Saidápet taluk			8,599	8,384	47		178·4		
Conjeeveram, Chingleput and Madurántakam taluks and Tiruvallúr town.	624,501	1,634	16,374	16,568	108	15·1	153·4	5,782	·026
The Wálajápet and Gudiyátam taluks and the towns excluded from rural areas.	553,097	976	52,211	50,904	193	5·1	263·7	2,866	·092
Cuddalore, Chidambaram and Panruti towns	74,951	25	21,954	16,138	22	1·1	733·5	3,407	·215
Tanjore, Tiruvadi, Kumbakónam, Máyavaram and Negapatam towns.	198,561	23	19,998	23,315	54	·4	431·8	3,677	·117
Trichinopoly and Srírangam towns	112,390	17	16,050	20,978	18	·9	1,165·4	6,244	·186
Madura, Sivaganga, Ramnad, Dindigul, Palni and Periyakulam towns.	163,345	15	16,294	14,167	30	·5	472·2	5,445	·086
Tinnevelly and Otapidáram taluks	525,704	1,388	10,620	9,064	137	10·1	66·2	3,837	·017
Coimbatore, Palladam, Erode and Karúr taluks	1,036,386	2,755	27,089	18,529	239	11·5	77·5	4,336	·018
Nílgiris	99,801	957	27,209	26,605	35	27·3	760·1	2,851	·267
Salem, Tirupatúr, Tiruchengód, Uttankarai and Krishnagiri taluks.	1,145,340	3,759	36,883	31,988	286	13·1	111·8	4,005	·028
Mangalore town	74,438	64	10,364	10,969	47	1·4	233·4	1,584	·147
The four Municipal towns of Malabar	365,901	488	10,307	12,722	119	4·1	106·9	3,075	·035
Total .. **1891-92.**	**6,061,231**	**12,647**	..	**475,256**	**1,527**	**8·3**	**311·8**	**3,969**	**·078**
Total .. 1890–91.	..	..	478,456	..	1,045	12·1	457·8	5,800	·079
Grand Total excluding Kurumbranád, Ernád, Walawanád and Ponáni taluks. 1891–92.	29,373,928	104,901	965,529	928,009	8,778	11·9	105·7	3,346	·032
1890–91.				..	8,881	11·8	108·7	3,308	·033

52. The excise system was extended to the Kurumbranád, Ernád, Walawanád and Ponáni taluks of Malabar only from the 1st October 1891. Excluding these tracts, the total consumption in excise areas has fallen from 965,529 gallons in 1890–91 to 928,181 gallons in the year under report. The number of shops was also reduced from 8,881 to 8,778.

Comparison of results.

The average consumption per head was ·019 of a gallon against ·021 of a gallon in 1890–91 in the rural vend areas and ·078 against ·079 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 ·033 in 1890–91. The towns of Kistna head the list of towns with an average consumption per head of ·498 of a gallon. Next come the towns of the Vizagapatam district, the Bellary cantonment, Berhampore and Cuddapah towns with ·449, ·403, ·403 and ·355 of a gallon respectively. Madras city and the Nílgiris give ·150 and ·267 of a gallon respectively. As regards the rural tracts, the Wynaad taluk ranks first, as usual, with ·071 of a gallon. The excise tracts of Kistna, Anantapur, Chingleput and Cuddapah follow with rates of ·059, ·034, ·027 and ·026 of a gallon respectively. The districts which show the lowest consumption are Tanjore, Trichinopoly, Madura and Coimbatore.

53. There was on an average one rural country spirits shop for every 12·7 square miles and 3,217 persons against 11·8 square miles and 2,975 persons in 1890–91. In the towns, the area and population per shop was 8·3 square miles and 3,969 persons, respectively, as compared with 12·1 square miles and 5,704 persons in 1890–91. It will be seen that there was, on the whole, a decrease in the number of shops and a consequent increase in the average population and area served.

Shops.

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 :—

Strength of liquor.

District.	20° under proof.		30° under proof.		60° under proof.		Total reduced to proof strength.	
	1890–91.	1891–92.	1890–91.	1891–92.	1890–91.	1891–92.	1890–91.	1891–92.
	GALS.	GALS.	GALS.	GALS.	GALS.	GALS.	GALS.	GALS.
Ganjam	132	261	7,752	16,908	63,423	76,061	30,901	42,469
Vizagapatam	2,828	878	62,303	64,691	13,711	13,279	51,359	51,298
Kistna (excise tracts)	16,738	23,355	135,040	130,814	7,939	2,664	111,094	111,320
Nellore	..	..	45,384	35,543	..	..	31,769	24,881
Cuddapah	13,521	23,741	45,599	33,811	..	..	42,736	38,981
Anantapur	26,434	27,486	14,693	11,934	..	..	31,432	30,343
Bellary	9,687	6,747	69,600	51,931	..	..	56,470	41,748
Kurnool	27,140	24,131	8,827	3,964	3,315	1,676	29,217	22,749
Madras	..	..	107,066	121,248	..	..	74,946	84,873
Chingleput	..	96	35,796	34,688	..	..	25,057	24,355
North Arcot	6,728	4,097	136,084	120,351	..	50	100,641	87,543
South Arcot	252	..	151,784	142,909	70	..	106,478	100,036
Tanjore	84	23	47,492	56,030	101	20	33,352	39,247
Trichinopoly	510	710	48,651	57,401	..	..	34,464	40,749
Madura	98	..	52,939	46,417	..	704	37,136	32,773
Tinnevelly	..	..	27,065	22,672	190	..	19,022	15,870
Coimbatore	28,825	21,619	24,276	14,951	..	..	40,053	27,760
Nílgiris	6,047	2,831	31,930	34,772	51	..	27,209	26,605
Salem	3,257	2,947	70,106	61,249	..	..	51,680	45,232
South Canara (Mangalore town farm).	1,958	341	14,376	15,280	86	..	11,664	10,969
Malabar .. The Wynaad taluk.	9,138	6,760	..	..	..	..	7,310	5,408
Malabar .. Chirakal, Kóttayam, Calicut and Pálghat taluks.	5,823	6,467	6,464	7,600	9,141	11,435	12,840	15,115
Malabar .. Kurumbranád, Ernád,* Walawanád and Ponáni taluks.	..	749	..	2,498	..	13,343	..	7,685
Total ..	159,200	153,239	11,43,227	10,87,662	98,027	119,232	966,830	928,009

* These were brought under the excise system only in October 1891.

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

Variations in consumption.

Ganjam.—The increase occurred chiefly in the Berhampore town, where liquor was cheap on account of competition among the several shopkeepers. The increase in the other tracts was due to greater vigilance on the part of the preventive establishment in checking illicit distillation and to the strengthening of the force on the Agency frontier.

Vizagapatam and Kistna.—The variations are small and do not call for any remark.

Nellore, Cuddapah, Anantapur, Bellary, Kurnool, Chingleput, Madura, Coimbatore and Salem.—The decreases are due to the unfavorable character of the season.

Madras.—The increase in the town proper and outside limits is ascribed partly to insufficient supply of toddy owing to drought and partly to the consumers of Colombo arrack resorting to pattai arrack owing to the prevalent dilution of the former by tavern-keepers. In the rest of the circle there was a decrease on account of the unfavorable season.

North Arcot.—The decrease was due partly to the bad season and partly to the completion of railway works and the consequent dispersion of the laborers employed therein.

South Arcot.—The decrease is ascribed to the following causes :—

(i) Unfavorable character of the season.
(ii) Absence of competition in Cuddalore town, all the shops having been purchased by one individual.
(iii) Rise in the selling price of liquor.
(iv) Completion of the Gadilam and Pennér bridge works.

Tanjore.—The increase is due to the insufficient supply of toddy and the prevalence of cholera.

Trichinopoly.—The increase is attributed to the following causes :—

(i) The greater popularity of the liquor sold in some of the shops.
(ii) The insufficient supply of toddy at the commencement of the lease and the consquent closure of some toddy shops.
(iii) The opening of some new arrack shops.
(iv) The greater number of marriages and feasts among the lower classes.
(v) The prevalence of cholera.

Tinnevelly.—The decrease is due partly to the bad season and partly to a rise in the retail selling price of arrack.

Nílgiris and South Canara.—The variations are small and call for no remarks.

Malabar (the Wynaad taluk).—The decrease is due partly to the decline of the coffee industry and the consequent decrease in the number of coolies and to the closure of some of the sanctioned shops for long periods.

Chirakal, Kottayam, Calicut and Pálghat taluks.—The increase is due to the opening of new arrack shops and the popularity of the liquor (Colombo arrack) sold at the beginning of the current lease and probably also to the strengthening of the preventive force which tended to check smuggling and illicit distillation.

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 :—

Revenue per gallon and selling prices.

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 realised per gallon of proof strength.	Proportionate rate of revenue per gallon of 30° under proof.	Average 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).	32,127	64,937	2 0 4	1 14 0	3 14 4	2 11 8	4 7 0 to 5 0 0
Vizagapatam (excluding Vizagapatam, Bimlipatam and Vizianagrum towns).	17,239	30,990	1 12 9	1 14 0	3 10 9	2 9 3	2 11 2 to 4 8 0
Kistna (excise tracts excluding Masulipatam, Guntúr and Bezváda towns).	71,632	1,44,380	2 0 3	1 14 0	3 14 3	2 11 8	4 0 0

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 realised per gallon of proof strength.	Proportionate rate of revenue per gallon of 30° under proof.	Average 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.
Nellore (excluding Nellore and Gúdúr towns).	17,991	44,029	2 7 2	3 12 0	6 3 2	4 5 5	4 15 10 to 6 0 0
Cuddapah (excluding Cuddapah town).	32,905	81,856	2 8 0	3 12 0	6 4 0	4 6 0	3 9 0 to 6 0 0
Anantapur (excluding Anantapur, Gooty, Uravakonda, Tádpatri and Dharmavaram towns).	23,042	34,608	1 8 0	3 12 0	5 4 0	3 11 0	4 8 9 to 5 15 6
Bellary (excluding Bellary Cantonment and Hospet and Adóni towns).	12,729	36,807	2 14 3	3 12 0	6 10 3	4 10 4	4 8 0 to 6 0 0
Kurnool (excluding Kurnool and Nandyál towns and Cumbum and Márkápur taluks).	14,817	31,581	2 2 1	3 12 0	5 14 1	4 1 10	4 14 0 to 5 14 0
Kurnool (Cumbum and Márkápur taluks except Cumbum town).	2,869	6,979	2 6 10	1 14 0	4 4 10	3 0 3	4 1 8 to 4 3 9
Chingleput (excluding the outside shops, the Cantonment shops and the rest of the Saidápet taluk included in the Madras Town Circle, Conjeeveram, Chingleput and Madurántakam taluks and Tiruvallúr town).	7,787	15,955	2 0 9	3 12 0	5 12 9	4 0 10	5 0 0
North Arcot (excluding Wálajápet and Gudiyátam taluks and Chittoor, Palmanér, Vellore, Kaniyambadi, Ambur, Arcot, Pólúr, Kelambur, Arni, Kannamangalam, Tirupati, Chandragiri, Kálahasti, Tirutani and Puttúr towns).	36,639	92,873	2 8 7	3 12 0	6 4 7	4 6 5	4 6 0 to 6 8 11
South Arcot (excluding Cuddalore, Tindivanam and Villupuram taluks and Chidambaram town).	38,362	67,140	1 12 0	3 12 0	5 8 0	3 13 7	4 8 0 to 4 14 0
South Arcot (Cuddalore, Tindivanam and Villupuram taluks except Cuddalore and Panruti towns).	45,536	75,480	1 10 6	1 14 0	3 8 6	2 7 7	3 6 0 to 3 14 0
Tanjore (excluding Tanjore, Tiruvádi, Kumbakónam, Máyavaram and Negapatam towns).	15,932	11,644	0 11 8	3 12 0	4 7 8	3 2 2	4 7 4 to 6 0 0
Trichinopoly (excluding Trichinopoly and Srírangam towns).	19,771	28,610	1 7 2	3 12 0	5 3 2	3 10 2	4 13 6 to 5 3 3
Madura (excluding Madura, Sivaganga, Ramnad, Dindigul, Palni and Periyakulam towns).	18,606	56,090	3 0 3	3 12 0	6 12 3	4 11 9	5 0 0 to 7 3 2
Tinnevelly (excluding Tinnevelly and Otapidaram taluks).	6,806	20,808	3 0 11	3 12 0	6 12 11	4 12 3	4 8 9 to 6 0 0
Coimbatore (excluding Coimbatore, Palladam, Erode and Karúr taluks).	9,231	42,090	4 8 11	3 12 0	8 4 11	5 13 1	5 0 11 to 6 9 4
Salem (excluding Salem, Tirupatur, Tiruchengód, Uttankarai and Krishnagiri taluks).	13,244	29,100	2 3 2	3 12 0	5 15 2	4 2 7	4 7 8 to 4 15 6
Malabar .. The Wynaad taluk ..	5,408	16,640	3 1 3	4 11 0	7 12 3	5 7 0	6 2 0
Malabar .. The Chirakal, Kottayam, Calicut and Pálghat taluks including the four municipal towns.	15,115	18,538	1 3 7	1 9 8	2 13 3	1 15 8	3 0 0 to 3 12 0
Malabar .. Kurumbranád, Ernád, Walawanád and Ponáni taluks.	7,685	4,115	0 8 7	1 9 8	2 2 3	1 7 11	3 0 0 to 3 12 0
Tracts in which shops were leased separately.							
Berhampore town	10,342	20,796	2 0 2	1 14 0	3 14 2	2 11 6	2 10 0
Vizagapatam, Bimlipatam and Vizianagrum towns.	34,059	23,064	0 10 10	1 14 0	2 8 10	1 12 7	2 4 0 to 4 8 0
Masulipatam, Guntúr and Bezváda towns.	39,688	89,490	2 3 10	1 14 0	4 1 10	2 14 10	3 8 0 to 4 8 0
Nellore and Gúdúr towns ..	6,890	9,719	1 6 9	3 12 0	5 2 9	3 9 11	5 0 0 to 6 0 0
Cuddapah town	6,076	10,200	1 10 9	3 12 0	5 6 9	3 12 6	4 8 0
Anantapur, Gooty, Uravakonda, Tadpatri and Dharmavaram towns.	7,301	16,950	2 5 2	3 12 0	6 1 2	4 4 0	5 4 0 to 6 0 0

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 realised per gallon of proof strength.	Proportionate rate of revenue per gallon of 30° under proof.	Average 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	24,116	51,000	2 1 10	4 6 0	6 7 10	4 8 8	4 0 0 to 4 8 0
Hospet and Adóni towns	4,903	11,640	2 5 11	3 12 0	6 1 11	4 4 0	4 8 0 to 5 0 0
Cumbum town	526	1,536	2 14 8	1 14 0	4 12 8	3 5 8	4 8 0
Kurnool and Nandyál towns ..	4,537	6,595	1 7 3	3 12 0	5 3 3	3 9 11	3 15 0 to 5 4 0
Madras town	67,509	90,120	1 7 8	4 11 0	6 2 8	4 4 2	4 12 0
The outside shops, Madras Town Circle.	3,704	6,012	1 9 11	4 11 0	6 4 11	4 6 7	4 15 0
The Cantonment shops, Madras Town Circle.	5,276	12,540	2 6 0	3 12 0	6 2 0	4 4 1	4 10 0
The rest of the Saidápet taluk, Madras Town Circle.	8,384	11,801	1 6 8	3 12 0	5 2 8	3 9 10	4 10 0
The Conjeeveram, Chingleput and Madurántakam taluks and Tiruvallúr town.	16,568	26,992	1 10 1	3 12 0	5 6 1	3 12 5	4 7 1 to 5 0 0
The Wálajápet and Gudiyátam taluks and the towns excluded from rural areas.	50,904	1,23,319	2 6 10	3 12 0	6 2 10	4 4 2	3 11 5 to 6 13 4
Chidambaram town	1,993	4,488	2 4 0	3 12 0	6 0 0	4 3 2	4 8 0
Cuddalore and Panruti towns ..	14,145	32,712	2 5 0	1 14 0	4 3 0	2 15 0	3 8 0 to 3 12 0
Tanjore, Tiruvádi, Kumbakónam, Máyavaram and Negapatam towns.	23,315	23,280	1 0 0	3 12 0	4 12 0	3 5 2	4 0 0 to 4 8 0
Trichinopoly and Srírangam towns.	20,978	21,048	1 0 1	3 12 0	4 12 1	3 5 3	4 1 4 to 4 8 0
Madura, Sivaganga, Ramnad, Dindigul, Palni and Periyakulam towns.	14,167	37,932	2 10 9	3 12 0	6 6 9	4 7 11	4 8 0 to 6 10 7
Tinnevelly and Otapidáram taluks.	9,064	30,523	3 5 11	3 12 0	7 1 11	4 15 9	5 6 6 to 5 11 8
Coimbatore, Palladam, Erode and Karúr taluks.	18,529	51,504	2 12 6	3 12 0	6 8 6	4 9 2	6 0 0
Nílgiris	26,605	37,212	1 6 5	4 11 0	6 1 5	4 4 3	5 4 0 to 7 8 0
alem, Tirupatúr, Tiruchengód Uttankarai and Krishnagiri taluks.	31,988	58,625	1 13 4	3 12 0	5 9 4	3 14 6	3 12 0 to 3 14 0
Mangalore town	10,969	7,859	0 11 6	1 7 0	2 2 6	1 8 2	3 0 0

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 tariff rate of duty (Rs. 6 per gallon of proof) on "foreign spirits" in the districts of Nellore, Cuddapah, Bellary, Madras, North Arcot, Madura, Tinnevelly, Coimbatore, Nílgiris and Wynaad (Malabar), and in the towns of the Anantapur district. In most of the other districts and towns the taxation per gallon has approximated to the tariff rate.

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 Government Order 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 Administration Report for 1889–90.

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.

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*), amounted to Rs. 1,320 against Rs. 174 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)	7	190
Parlákimedi Maliahs	3	70
Balliguda do.	15	310
Ramagiri do.	51	750
Total ...	76	1,320

A large number of licenses were taken out by Uriya Sundies for distillation under the sanction conveyed in G.O., dated 27th August 1890, No. 695 R. The new system is reported to have worked without friction and has not tended to increase the amount of intoxication or of illicit traffic in liquor. In accordance with the recommendation of the Collector and his Divisional officers, the license fee was enhanced during the year under report to Rs. 30 (*vide* G.O., dated 5th January 1892, No. 16 R.).

62. *Vizagapatam.*—During the year under report the leases of the monopoly of manufacture and sale of country spirits in the Gunupur and Koraput farms in the Agency tracts of Vizagapatam were renewed to the former renters who had had the contract for many years past, it being inexpedient to allow free competition for Agency farms. The Golgonda farm which had been placed under the direct management of Government in 1890–91, on account of the low bids offered for it, was leased to the highest tenderer, the amount offered being reasonable.

A comparative statement showing the amount realized for these farms during the past two years is given below:—

—	1890–91.	1891–92.	Difference.
	RS.	RS.	RS.
1. Gunupur, Rayagada and Bissemkatak taluks ..	35,000	41,500 (for 1 and 2)	..
2. Párvatipur and Pálkonda agencies ..	6,500		
3. Koraput farm ..	8,500	8,000	— 500
4. Golgonda farm ..	* 223	500	+ 277
Total ..	50,223	50,000	— 223

* Revenue realized under amani management.

The decrease in the rental of the Koraput farm was due to the abolition of six stills found to be within the prohibited 5-mile belt, on account of which a reduction was allowed.

Of the total demand of Rs. 50,000 shown above, Rs. 47,938 were collected before the end of the year, leaving a balance of Rs. 2,062, of which Rs. 1,135 have been since collected. The remaining balance will be realized shortly. The sum of Rs. 939 outstanding at the beginning of the year was also collected during the year.

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

Jeypore. Malkangiri. Nowrangapur. | Paderu taluk. Viravalli agency. Srungavarapukota agency.

Tracts.	1890–91.	1891–92.	Increase or decrease.
	RS.	RS.	RS.
1. Jeypore ..	11,653	11,837	+ 184
2. Malkangiri ..	1,343	1,509	+ 166
3. Nowrangapur ..	10,487	11,495	+ 1,008
4. Paderu ..	1,122	1,321	+ 199
5. Srungavarapukota (agency) ..	245	108	— 137
Total ..	24,850	26,270	+ 1,420

The increase of Rs. 1,420 is attributed to competition for the shops. Of the current demand of Rs. 26,270, Rs. 22,344 were realized before the end of the year, leaving a balance of Rs. 3,926, of which Rs. 2,140 are reported to have been since collected. Rupees 6,915 were also realized on account of arrears of the preceding year which amounted to Rs. 7,234.

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. 26,854 against Rs. 18,557 in the preceding year and Rs. 21,277 in 1889–90 as shown in the margin. The collection during the year amounted to Rs. 26,227, leaving at its close a balance of Rs. 627. As observed in the Administration Report for 1889–90, 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.	1889–90.	1890–91.	1891–92.
	RS.	RS.	RS.
Rajahmundry ..	2,788	2,636	6,260
Peddápuram ..	406	588	1,038
Yernagúdem ..	7,550	7,595	8,973
Bhadráchalam ..	10,533	7,738	10,583
Total ..	21,277	18,557	26,854

II.—ORDINARY TRACTS.

A.—Separate Arrack Rents.

64. *Godávari.*—During the first six months of the year under report the upland taluks of the Godávari district, except the Agency tracts, were under the ordinary renting system. The privilege of manufacturing and vending arrack was sold by auction to the highest bidders, the tracts being divided for this purpose into 16 rent areas. In the delta taluks the privilege was subject to the payment of tree-tax upon the trees from which the toddy required for distillation was drawn. During the latter half of the year the tree-tapping license fee system was extended to the upland taluks. The subjoined statement shows the rentals realized for the year ending 30th September 1892 as compared with the previous year:—

Taluks.	ARRACK REVENUE. 1890–91 (toddy year October 1890 to September 1891).	ARRACK REVENUE. 1891–92 (toddy year October 1891 to September 1892).	Increase or decrease.
Upland Taluks.			
	RS.	RS.	RS.
Rajahmundry ..	68,125	43,555	— 24,570
Peddápuram ..	25,800	14,055	— 11,745
Ellore ..	91,450	66,685	— 24,765
Yernagúdem ..	36,750	19,500	— 17,250
Pithápuram ..	13,040	8,850	— 4,190
Tuni division ..	8,100	6,650	— 1,450
Total ..	2,43,265	1,59,295	— 83,970
Delta Taluks.			
	RS.	RS.	RS.
Rámachandrapuram ..	19,650	23,175	+ 3,525
Narsápuram ..	16,730	30,125	+ 13,395
Amalápuram ..	8,150	14,400	+ 6,250
Tanuku ..	22,100	30,865	+ 8,765
Bhímavaram ..	19,335	23,000	+ 3,665
Cocanada and Coringa divisions ..	36,050	50,605	+ 14,555
Total ..	1,22,015	1,72,170	+ 50,155
Grand Total ..	3,65,280	3,31,465	— 33,815

It will be observed that there was an increase of more than Rs. 50,000 in the rentals of the delta taluks, and this result is attributed to keen competition among the bidders who had discovered the advantages of the tree-tax system. There was a decrease of Rs. 83,970 in the rentals of the upland taluks which was, however, more than made up by the tree-tax and duty realized on old stocks of liquor issued for consumption after the introduction of the tree-tax system in October 1891, as shown below:—

Arrack and toddy revenue of the upland taluks for the lease commencing from 1st October 1891.

	RS.
Arrack rentals	1,59,295
Toddy do.	38,055
Duty levied at 6 annas per gallon, &c.	9,182
Tree-tax on trees licensed up to 25th June 1892	1,44,817
Tree-tax estimated to be realized during the remaining portion of the lease	20,000
Total revenue for 1891–92 (toddy year) ...	3,71,349
Total revenue for 1890–91 (do.) ...	3,37,010
Net increase ...	34,339

65. *Kistna.*—The last leases of the joint arrack and toddy rents came to a close in the rural parts of the Bandar and Répalle taluks on the 30th September 1891, and, on their termination, the privilege of manufacturing and vending arrack was separated from that of vending toddy, the number of rent areas remaining the same, and the system was assimilated to that in force in the Bápatla taluk. Subjoined is a statement showing the rentals obtained for these tracts for the year ending 30th September 1892, as compared with the previous year:—

Taluks.	RENTAL OF 1890–91 (TODDY YEAR).			RENTAL OF 1891–92 (TODDY YEAR).		
	Arrack.	Toddy.	Total.	Arrack.	Toddy.	Total.
	RS.	RS.	RS.	RS.	RS.	RS.
Bápatla	36,595	9,799	46,394	39,650	8,932	48,682
Bandar (excluding Masulipatam town)	46,975		46,975	54,795	12,085	66,880
Répalle	51,819		51,819	56,450	10,590	67,040

It will be observed that the result of the change effected in Bandar and Répalle was very satisfactory, showing an increase in revenue of Rs. 35,126. The variation in Bápatla does not call for any remark.

66. *South Canara.*—During the first six months of the year under report the still-area system was in force in the whole of this district, exclusive of the town of Mangalore and a belt of villages surrounding it. From the 1st October 1891 the number of manufacturing areas was reduced from 185 to 26, to which were attached 138 non-manufacturing or vend areas. The renters of the former had the privilege of manufacture and sale in their own farms, as well as that of supplying spirits to the vend areas attached to them, at the rate of Rs. 1-12-0 per gallon of 30° under-proof (Rs. 2 per gallon of 30° under-proof in the Uppinangadi taluk during the summer half-year) and Re. 1 per gallon of 60° under-proof, subject to the condition that the toddy required for distillation should be drawn from marked trees, on which tree-tax had been paid, in the tree-tax tracts, and from licensed tappers in the remaining areas. The vend area renters had the privilege of supply to the shops in their own areas. The renters made their own arrangements with shop-keepers whom they were bound to supply at Rs. 2-4-0 per gallon of 30° under-proof and Rs. 1-4-0 per gallon of 60° under-proof.

The subjoined statement shows the rentals realized in those tracts for the year ending 30th September 1892, as compared with the previous year:—

Taluk.	Arrack revenue. 1890–91 (toddy year).	Arrack revenue. 1891–92 (toddy year).
	RS.	RS.
Mangalore (excluding the town area)	22,455	17,213
Udipi	26,345	23,615
Kásaragód	10,520	8,819
Uppinangadi	7,230	6,957
Coondapoor	13,790	9,580
	80,340	66,184
Decrease ...	14,156	

The fall in Mangalore and Udipi was due to the introduction of the tree-tax system, of the effect of which the distillers were naturally very doubtful; while that in the remaining tracts was due to the reduction in the number of stills and enhancement of the cost price of liquor under the new arrangements.

67. *Malabar.*—The system of renting out together the privileges of manufacture and vend of arrack was continued during the first six months of the year under report in the taluks of Kurumbranád, Ernád, Walawanád, Ponáni and Cochin. As already observed in paragraph 47 *supra*, this system was abandoned in the first four taluks during the second half of the official year, and the renting system was in force at the close of the year only in the Attapadi valley of Walawanád and in Cochin. In the former the renter was allowed to distil his liquor from jaggery or other recognized material or to purchase it from any licensed distiller or vendor in Malabar, Coimbatore or Nílgiris, while in the latter the toddy required for distillation was obtained from trees on which the tree-tax had been levied, the renter being also allowed to import arrack free of duty from Native Cochin. The results of the introduction of the excise system into the first four taluks have been already reported in Chapter II (*vide* paragraph 49 *supra*). The arrack and toddy revenue of Cochin amounted to Rs. 11,345 in 1891–92 as against Rs. 12,286 in the previous year, while the arrack revenue of the Attapadi valley was Rs. 143 in the year under report against Rs. 205 in 1890–91. The variations are small and do not call for any remark.

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. 1890–91.	CONSUMPTION AT PROOF. 1891–92.	CONSUMPTION PER HEAD. 1890–91.	CONSUMPTION PER HEAD. 1891–92.
	SQ. MLS.		GALS.	GALS.		
Godávari	4,796	1,953,013	180,397	191,415	·092	·098
Kistna (Bandar taluk excluding Masulipatam town and Répalle and Bápatla taluks)..	2,057	563,903	59,678	64,499	·106	·114
South Canara (excluding Mangalore town) ..	4,325	977,388	72,240	83,828	·074	·086
Malabar (Kurumbranád, Ernád, Walawanád, Ponáni and Cochin).	2,703	1,441,998	52,762	37,214	·036	·026
Total ..	13,881	4,935,402	365,077	376,956	·072	·076

Variations in consumption.

The increase in Godávari is attributed partly to the liberal wages allowed to labourers and workmen on the railway works in progress in the district, and partly to the improved preventive arrangements. That in Kistna is due to the great demand for the weaker and cheaper liquor available. That in South Canara is due to the revival of the renting system in the rural parts of the Mangalore taluk from 1st October 1890 and to the preference of the consumers for toddy arrack which was available throughout the year. The decrease in Malabar is due to the abandonment of the renting system in the Kurumbranád, Ernád, Walawanád and Ponáni taluks during the second half-year. 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 very doubtful accuracy.

B.—Combined Arrack and Toddy Rents.

69. On the 1st April 1891 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 manufacture of toddy for sale as well as for distillation was subject to payment of tree-tax on the trees tapped. As already observed in paragraphs 65 *supra*, this system was discontinued during the second half of the year.

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.
		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.
Godávari ..	1890-91 ..	1,175	913	..	437	161,932	184,853	120,535	+70,877
	1891-92 ..	**1,006**	**875**	..	**790**	**114,335**	**483,750**	**191,412**	
Kistna ..	1890-91 ..	330	278	..	..	172,794	50,317	84,213	—18,413
	1891-92 ..	**330**	**273**	..	..	**15,719**	**198,374**	**65,800**	
South Canara ..	1890-91 ..	185	153	1,117	36,765	128,356	..	77,972	+ 5,715
	1891-92 ..	**26**	**24**	**1,647**	**44,477**	**128,090**	..	**83,687**	
Malabar ..	1890-91 ..	193	185	1,154	6,536	155,089	..	67,534	—47,613
	1891-92 ..	**193**	**141**	**1,064**	**4,908**	**39,086**	..	**19,921**	

Variations in manufacture.

71. It will be seen that there has been an increase in the quantity manufactured in the Godávari and South Canara districts and a decrease in Malabar and Kistna. The increase in South Canara is due to the revival of the renting system in the rural parts of the Mangalore taluk from 1st October 1890. The decrease in Kistna is attributed to the unfavorable state of the season and the large balance on hand at the end of 1890–91, while that in Malabar is accounted for by the introduction of the excise system into the Kurumbranád, Ernád, Walawanád and Ponáni taluks from the 1st October 1891. The Collector of Godávari does not offer any explanation of the increase in his district.

It will be observed that nearly 700,000 gallons of spirits, 70° under-proof in strength, were manufactured in the Godávari and Kistna districts during the year under report against 250,000 gallons in 1890–91, and that there was a large decrease under 60° under-proof. This is due to the fact that the order in regard to the reduction of the minimum strength of spirits allowed to be sold in these tracts from 60 to 70° under-proof was in force throughout the year under report, while it was in operation for six months only in 1890–91.

Variations in the number of stills.

72. The number of stills entered as sanctioned in the Godávari, Kistna and South Canara districts is the number on the sanctioned list at the beginning of the current lease. As compared with last year, there has been a satisfactory reduction in the number of sanctioned stills in the Godávari district, and every endeavour is being made to limit the number so as to concentrate manufacture as much as is possible without giving an impetus to illicit distillation. The decrease in Kistna is small and calls for no remark.

The decrease in South Canara is due to the division of the district into manufacturing and vend areas from 1st October 1891 alluded to in paragraph 66 *supra*.

The figures shown in columns 2 and 3 of the statement against Malabar relate to the first half-year of 1891–92. From the 1st October 1891, the outstill system was not in force in the Kurumbranád, Ernád, Walawanád and Ponáni 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 fairly well during the year under review. The rates of tree-tax were the same as in the last year, (*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 1890-91.	Number of shops in 1891-92.
I class shops ...	204	194
II „ „ ...	164	160
III „ „ ...	63	52
IV „ „ ...	48	45
Total ...	479	451
Temporary shops ...	14	13

It will be observed that there was a reduction in the number of shops licensed during the year in consequence of the measures adopted in 1890 with a view to weed out the unnecessary shops, but the decrease occurred mainly in the outside limits, where the number fell from 195 to 178. In the town proper there was a reduction of 11 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 1891–92 as compared with the preceding year :—

Locality.	Class of shops.	Cocoanut Trees. 1890-91.	Cocoanut Trees. 1891-92.	Palmyras. 1890-91.	Palmyras. 1891-92.	Dates. 1890-91.	Dates. 1891-92.
Madras Town Circle comprising the Madras City and the Saidápet taluk.	I. 1st half-year ..	23,356	37,361	4,559	4,803	527	1,399
	I. 2nd „ ..	37,104	32,752				
	II. 1st half-year ..	15,240	18,225	4,763	4,617	290	1,793
	II. 2nd „ ..	17,283	14,588				
	III. 1st half-year ..	22,457	3,910	2,283	1,451	340	832
	III. 2nd „ ..	4,238	2,189				
	IV. 1st half-year ..	6,256	1,998	1,902	1,505	341	731
	IV. 2nd „ ..	2,104	932				
	Temporary	..	..	1,531	912	..	..
	Total ..	128,038	111,955	15,038	13,288	1,498	4,756

It will be seen that there was a considerable falling off in the number of cocoanut and palmyra trees licensed during the year and an increase in the number of date trees. The decrease under cocoanut trees was due to (i) the severe drought which rendered a large number of those trees unfit for tapping, (ii) the reduction in the number of shops opened, and (iii) the objections of some of the tree-owners to allow their trees to be tapped for toddy during the drought through fear of their being injured thereby, while the first of the above causes accounts for the falling off in palmyras. The increase in the number of dates marked was due to a larger number of trees being required to make up for the scanty yield of the cocoanut and palmyra trees available.

Financial results.

77. The tax on the trees shown in the above statement amounted in all to Rs. 3,71,951, of which Rs. 3,60,578 fell due during the year. The demand on account of license fees on toddy shops was Rs. 73,100. Including Rs. 11,363 representing the instalment of fees on palmyra and date trees tapped in 1890–91, which fell due during the year under review, the total demand under toddy in the Madras Town Circle was Rs. 4,45,041.* The following table shows, in greater detail, the demand in 1891–92 as compared with 1890–91 :—

	RS.
* Tree-tax (demand on trees tapped in 1891–92)	3,60,578
Tree-tax (demand for 1891–92 on trees tapped in 1890–91)	11,363
Shop license fees	73,100
Total ..	4,45,041

Item.		Revenue. 1890–91.	1891–92.	Increase or decrease.
Madras Town Circle.		RS.	RS.	RS.
Tree-tax	1st half-year	2,16,099	2,02,973	— 42,752
	2nd ,, ...	1,98,594	1,68,968	
Shop license fees ..	1st half-year	16,687	37,225	+ 17,337
	2nd ,, ...	39,076	35,875	
	Total ..	4,70,456	4,45,041	— 25,415

Notwithstanding the large increase under shop license fees, which was due to the higher rate of fees having been in force for the whole of the year under report against six months only in 1890–91, there was a decrease of Rs. 25,415 or 5·4 per cent. in the total revenue which is accounted for by the marked falling off in the number of cocoanut trees marked during the year. This decrease was, however, made up by increased revenue under country spirits for which there was a greater demand on account of the insufficient supply of toddy.

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 tree-tax system onwards. The cost of tree-tax establishments has not been taken into account as the establishment under the old system was quite as costly.

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.	1888–89. 2nd half-year. Shop license fees.	1888–89. 2nd half-year. Tree-tax.	1888–89. Total revenue.
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.
Madras town—old Abkári limits ..	(a) 1,80,286	(a) 1,81,900	(a) 3,62,186	(a) 1,84,804	(b) 15,144	(c) 1,17,867	3,17,815	(b) 14,602	(c) 1,41,767	(b) 15,725	(d) 1,98,861	3,70,955
Saidápet taluk—added to the Circle in October 1888	12,000	10,644	22,644	10,644	13,463	..	24,107	13,463	..	..	..	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	15,725	1,98,861	3,84,418

Tracts.	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.	1891–92. 1st half-year. Shop license fees.	1891–92. 1st half-year. Tree-tax.	1891–92. 2nd half-year. Shop license fees.	1891–92. 2nd half-year. Tree-tax.	1891–92. Total revenue.
	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Madras town—old Abkári limits. Saidápet taluk—added to the Circle in October 1888 ..	(b) 15,151	(d) 1,85,858	(b) 17,188	(e) 2,18,106	4,36,303	(b) 16,687	(e) 2,16,099	(b) 39,076	(e) 1,98,594	4,70,456	(b) 37,225	(e) 2,02,973	(b) 35,875	(e) 1,68,968	4,45,041
Total ..	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	37,225	2,02,973	35,875	1,68,968	4,45,041

(a) 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 classes 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.

(b) The license fees were Rs. 100, 75, 50 and 25 per annum on the 1st, 2nd, 3rd and 4th classes of shops, respectively. In the latter half of 1890-91, however, the license fees were doubled.

(c) 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.

(d) Do. Rs. 2-4-0 do. do. Rs. 1-8-0 do. do. do.

(e) Do. Rs. 3-0-0 do. do. Rs. 2-0-0 do. do. do.

79. *Godávari District.*—The tree-tax system, which has been in force in the delta taluks * of the district since 1st October 1890, was extended to the remaining four taluks † and two divisions of the district during the second-half of the year under report. In the towns of Cocanada, Rajahmundry, Dowlaishweram and Ellore, the toddy shops were sold separately. The remaining portions of these taluks were divided into 110 vend areas. The system worked smoothly during the year under review in the delta taluks, where there was an increase of more than Rs. 60,000 in the rentals on account of keen competition among the bidders, who had come to understand the advantages of the system. In the upland taluks, however, difficulties similar to those experienced last year in the delta taluks presented themselves, and there was considerable opposition from the tree-owners, who were generally zemindars and who were very exorbitant in their demands. The Assistant Commissioner, with his usual tact and with the cordial support he received from his subordinates as well as from the Land Revenue officers, succeeded in adjusting the relations between the tree-owners and tappers and in overcoming the initial difficulties which were greater than those experienced in the previous year. Work was fairly well started in the beginning of February and operations were so vigorously pushed on, the requisite steps having been taken in time to prevent the clandestine removal of old stocks of liquor and the distillation of rice liquor, that no less than 99,661 trees were licensed before the close of the year.

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

† Rajahmundry taluk. Ellore taluk. Yernágudem taluk. Peddapuram taluk. Pithápuram division. Tuni division.

80. The subjoined statement shows the arrack and toddy revenue of the district during the year under report as compared with the preceding year :—

Taluks.		Revenue. 1st half-year. Rentals.	1st half-year. Tree-tax.	2nd half-year. Rentals.	2nd half-year. Tree-tax.	Total Revenue.	Increase or decrease.
1		2	3	4	5	6	7
		RS.	RS.	RS.	RS.	RS.	RS.
1. Rámachandrapuram.	1890-91 ..	30,132	..	12,870	11,128	54,130	+ 8,388
	1891-92 ..	**12,870**	**18,676**	**14,407**	**16,565**	**62,518**	
2. Amalápuram ..	1890-91 ..	22,230	..	7,510	14,566	44,306	+ 20,072
	1891-92 ..	**7,510**	**19,673**	**12,725**	**24,470**	**64,378**	
3. Narsápur	1890-91 ..	23,883	..	10,845	23,691	58,419	+ 43,652
	1891-92 ..	**10,845**	**32,243**	**19,833**	**39,150**	**1,02,071**	
4. Bhímavaram ..	1890-91 ..	23,538	..	11,462	9,948	44,948	+ 6,381
	1891-92 ..	**11,462**	**12,318**	**13,820**	**13,729**	**51,329**	
5. Tanuku	1890-91 ..	24,845	..	12,365	19,598	56,808	+ 28,739
	1891-92 ..	**12,365**	**23,259**	**18,023**	**31,900**	**85,547**	
6. Cocanada	1890-91 ..	29,615	..	21,013	7,213	57,841	+ 14,394
	1891-92 ..	**21,013**	**9,650**	**26,700**	**14,872**	**72,235**	
7. Coringa	1890-91 ..	3,585	..	2,325	950	6,860	+ 3,331
	1891-92 ..	**2,325**	**2,495**	**3,278**	**2,093**	**10,191**	
8. Rajahmundry ..	1890-91 ..	40,353	..	48,272	..	88,625	− 453
	1891-92 ..	**48,272**	..	**27,067**	**12,833**	**88,172**	
9. Ellore	1890-91 ..	54,843	..	66,708	..	1,21,551	+ 16,464
	1891-92 ..	**66,708**	..	**42,545**	**28,762**	**1,38,015**	
10. Yernágudem ..	1890-91 ..	14,403	..	22,765	..	37,168	+ 9,101
	1891-92 ..	**22,765**	..	**11,900**	**11,604**	**46,269**	
11. Peddápuram ..	1890-91 ..	10,477	..	16,697	..	27,174	+ 2,872
	1891-92 ..	**16,697**	..	**8,028**	**5,321**	**30,046**	
12. Pithápuram ..	1890-91 ..	8,545	..	9,370	..	17,915	+ 3,442
	1891-92 ..	**9,370**	..	**5,365**	**6,622**	**21,357**	
13. Tuni	1890-91 ..	3,778	..	4,692	..	8,470	+ 2,389
	1891-92 ..	**4,692**	..	**3,770**	**2,397**	**10,859**	
(a) Total ..	1890-91 ..	2,90,227	..	2,46,894	87,094	6,24,215	+ 1,58,772
	1891-92 ..	**2,46,894**	**1,18,314**	**2,07,461**	**2,10,318**	**7,82,987**	
				(b) Add ..	1890-91	34,421	− 25,239
					1891-92	**9,182**	
				Grand Total ..	1890-91	6,58,636	+ 1,33,533
					1891-92	**7,92,169**	

(a) 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.

(b) 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 Rajahmundry taluk where there was a slight fall.

81. The figures given in the margin represent the total arrack and toddy revenue expected to be realized for the year ending 30th September 1892 as compared with the two preceding leases. It will be observed that the net result has been an increase in revenue of Rs. 3,86,106 over that under the old renting system, while the cost of additional establishment sanctioned for the scheme amounts only to Rs. 23,608. The tree-tax system has been remarkably successful in this district. The Board here desires to place on record its high appreciation of the valuable services rendered by the Assistant Commissioner Rao Bahadur Dharma Rao Naidu, to whose personal exertions the success of the new system is mainly due.

	RS.	Total revenue. RS.
* Toddy and arrack rentals for the toddy year 1889–90 (October 1889 to September 1890)	5,80,451	5,80,451
Do. do. 1890–91 (October 1890 to September 1891) ..	4,93,790	
Tree-tax for 1890–91	2,05,408	
Duty at 6 annas per gallon on old stocks	34,421	7,33,619
Toddy and arrack rentals for the toddy year 1891–92 (October 1891 to September 1892)	4,14,920	
Tree-tax on trees licensed up to 25th June 1892	4,92,455	
Duty at 6 annas per gallon on old stocks	9,182	
Tree-tax estimated to be realized during the remaining portion of the lease	50,000	9,66,557

82. *Kistna District.*—The tree-tax system has been in force in the Bandar taluk since 1st October 1888, in the Répalle taluk since 1st October 1889, and in the Bápatla taluk since 1st October 1890. In the towns of Masulipatam, Nizampatam, Ténali, 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 Bandar and Répalle taluks, the privileges of vending toddy and manufacturing and vending country spirits were sold together during the first half-year. The two privileges were, however, separated during the second half-year and the system was assimilated to that in force in the Bápatla taluk. The system continued to work smoothly during the year under review in the Bandar and Répalle taluks, the tappers having come to understand its advantages. In the Bápatla taluk, however, there was a decrease of revenue as compared with the preceding year, which is partly due to the renters' failure to sublet their rent areas and open the sanctioned number of shops and partly to the prevailing distress in the district and to palmyras not having thrown out spathes early in the season on account of want of rain.

83. The following statement compares the arrack and toddy revenue of these taluks for 1891–92 with that of 1890–91. The net result was an increase of Rupees 45,783 in the total revenue of these tracts as compared with 1890–91 :—

Taluks.		Revenue. 1st half-year. Rentals.	1st half-year. Tree-tax.	2nd half-year. Rentals.	2nd half-year. Tree-tax.	Total revenue.	Increase or decrease.
1		2	3	4	5	6	7
		RS.	RS.	RS.	RS.	RS.	RS.
Bandar	1890-91 ..	14,022	16,776	27,334	43,166	1,01,298	+ 31,299
	1891-92 ..	**27,334**	**27,206**	**37,568**	**40,489**	**1,32,597**	
Répalle	1890-91 ..	13,300	11,429	25,910	26,255	76,894	+ 23,561
	1891-92 ..	**25,910**	**16,770**	**33,520**	**24,255**	**1,00,455**	
Bápatla	1890-91 ..	35,635	..	23,197	9,488	68,320	− 6,357
	1891-92 ..	**23,197**	**9,455**	**24,291**	**5,020**	**61,963**	
Total ..	1890-91 ..	62,957	28,205	76,441	78,909	2,46,512	+ 48,503
	1891-92 ..	**76,441**	**53,431**	**95,379**	**69,764**	**2,95,015**	
				Add	(a) 1890-91 ..	3,433	− 2,720
					(b) 1891-92 ..	**713**	
				Grand Total ..	1890-91 ..	2,49,945	+ 45,783
					1891-92 ..	**2,95,728**	

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

(b) Represents excise duty on 950 gallons of 60° under proof at 12 annas a gallon issued from the Bezváda distillery for consumption during the earlier months of the lease to places where the tapping season does not begin.

System of vend in other East Coast taluks.

84. In the tracts mentioned in paragraphs 85 to 93 below the toddy shops were separately leased out and tapping licenses were granted only on the application of shopkeepers.

85. *Nellore District.*—The tree-tax system was introduced into the Nellore taluk on 1st October 1891. Owing to the novelty of the system and the prevailing scarcity at the time of its introduction, there was a want of competition at the sales, and the majority of the shops were purchased by the old renters for very low prices, the amount realized for the second half-year being Rs. 2,364 against Rs. 9,433, the half-yearly rental under the old system. The number of trees applied for was not as large as was anticipated, partly on account of the unfavorable season and partly on account of the opposition of the local tappers who disliked the change. The initial difficulties have, however, been overcome, and there is every reason to believe that the system will prove successful as the season improves—

Taluk.		Revenue.					Increase or decrease.
		First half-year.		Second half-year.		Total revenue.	
		Shop rentals.	Tree-tax.	Shop rentals.	Tree-tax.		
1		2	3	4	5	6	7
		RS.	RS.	RS.	RS.	RS.	RS.
Nellore ..	1890-91	6,474	..	9,433	..	15,907	+1,307
	1891-92	**9,433**	..	**2,364**	**5,417**	**17,214**	
Total ..	1890-91 ..	6,474	..	9,433	..	15,907	+1,307
	1891-92 ..	**9,433**	..	**2,364**	**5,417**	**17,214**	

86. *Chingleput District.*—The tree-tax system has been in force in the Conjeeveram taluk since 1st October 1890. Some difficulty was experienced in working the new system at the outset, and the total demand under toddy revenue for the lease ending with 30th September 1891 amounted to Rs. 38,020 or Rs. 14,360 less than in the preceding year. During the current lease, however, matters have improved and the revenue shows a satisfactory increase notwithstanding the prevailing drought—

Taluk.		Revenue.					Increase or decrease.
		First half-year.		Second half-year.		Total revenue.	
		Shop rentals.	Tree-tax.	Shop rentals.	Tree-tax.		
1		2	3	4	5	6	7
		RS.	RS.	RS.	RS.	RS.	RS.
Conjeeveram ..	1890-91	26,190	..	5,094	13,994	45,278	+4,240
	1891-92	**5,094**	**13,838**	**16,776**	**13,810**	**49,518**	
Total ..	1890-91 ..	26,190	..	5,094	13,994	45,278	+4,240
	1891-92 ..	**5,094**	**13,838**	**16,776**	**13,810**	**49,518**	

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

Taluks.		Revenue.					Increase or decrease.
		First half-year.		Second half-year.		Total revenue.	
		Shop rentals.	Tree-tax.	Shop rentals.	Tree-tax.		
1		2	3	4	5	6	7
		RS.	RS.	RS.	RS.	RS.	RS.
Wálajápet	1890-91 ..	12,364	9,843	13,960	14,276	50,443	+4,694
	1891-92 ..	**13,960**	**12,689**	**16,309**	**12,179**	**55,137**	
Gudiyátam	1890-91 ..	26,019	..	15,338	16,223	57,580	+9,044
	1891-92 ..	**15,338**	**11,459**	**22,910**	**16,917**	**66,624**	
Total ..	1890-91 ..	38,383	9,843	29,298	30,499	1,08,023	+13,738
	1891-92 ..	**29,298**	**24,148**	**39,219**	**29,096**	**1,21,761**	

88. *South Arcot District.*—The tree-tax system has been in force in the Cuddalore taluk since 1st October 1888, in the Chidambaram taluk since 1st October 1889, and in the Villupuram and Tindivanam taluks since 1st October 1890. The system has proved successful in the first two taluks. In Villupuram and Tindivanam, however, there was a decrease in revenue, partly on account of the unfavourable state of the season and partly on account of want of competition at the sales. Taking the last two official years, the figures are as given below:—

Taluks.		Revenue.					Increase or decrease.
		First half-year.		Second half-year.		Total revenue.	
		Shop rentals.	Tree-tax.	Shop rentals.	Tree-tax.		
1		2	3	4	5	6	7
		RS.	RS.	RS.	RS.	RS.	RS.
Cuddalore	1890-91...	22,184	15,505	21,085	16,871	75,645	+ 4,739
	1891-92 ..	**21,085**	**17,783**	* **22,114**	**19,402**	**80,384**	
Chidambaram	1890-91 ..	15,858	10,268	20,166	11,685	57,977	+ 6,722
	1891-92 ..	**20,166**	**12,761**	**19,767**	**12,005**	**64,699**	
Villupuram	1890-91 ..	10,704	..	8,772	5,446	24,922	— 3,535
	1891-92 ..	**8,772**	**3,982**	* **4,454**	**4,179**	**21,387**	
Tindivanam	1890-91 ..	15,188	..	5,028	4,378	24,594	— 5,566
	1891-92 ..	**5,028**	**6,400**	* **3,086**	**4,514**	**19,028**	
Total ..	1890-91 ..	63,934	25,773	55,051	38,380	1,83,138	+ 2,360
	1891-92 ..	**55,051**	**40,926**	**49,421**	**40,100**	**1,85,498**	

* Revised figures.

89. *Tanjore District.*—The tree-tax system was introduced into the marginally-noted seven taluks of the district on the dates mentioned against each. The system continued to work successfully in this district, no difficulty being met with this year in working it in any of the taluks. The decrease in the rentals at the last

Tanjore	1st October 1888.
Kumbakónam	1st ,, 1889.
Negapatam	
Máyavaram	1st ,, 1890.
Shiyáli	
Nannilam	
Mannárgudi	1st ,, 1891.

toddy sales is due to the re-action that followed the extremely reckless competition in the previous year, and yet there was an increase of Rs. 91,644 for the whole district as compared with the last year as will be seen from the following statement:—

Taluks.		Revenue. First half-year. Shop rentals.	Revenue. First half-year. Tree-tax.	Revenue. Second half-year. Shop rentals.	Revenue. Second half-year. Tree-tax.	Total revenue.	Increase or decrease.
1		2	3	4	5	6	7
		RS.	RS.	RS.	RS.	RS.	RS.
1. Tanjore	1890–91	29,571	17,845	32,976	20,978	1,01,370	+ 9,596
	1891–92	**32,976**	**19,086**	**36,036**	**22,868**	**1,10,966**	
2. Kumbakónam	1890–91	35,460	17,134	60,024	26,130	1,38,748	+ 30,273
	1891–92	**60,024**	**24,364**	**56,094**	**28,539**	**1,69,021**	
3. Negapatam	1890–91	32,652	16,856	40,851	18,258	1,08,617	− 1,047
	1891–92	**40,851**	**18,461**	**28,374**	**19,884**	**1,07,570**	
4. Máyavaram	1890–91	31,200	..	43,914	21,847	96,961	+ 21,893
	1891–92	**43,914**	**20,480**	**31,878**	**22,582**	**1,18,854**	
5. Shiyáli	1890–91	18,552	..	27,420	11,170	57,142	+ 19,345
	1891–92	**27,420**	**11,799**	**23,130**	**14,138**	**76,487**	
6. Nannilam	1890–91	47,166	..	36,966	17,407	1,01,539	+ 2,192
	1891–92	**36,966**	**18,523**	**24,177**	**24,065**	**1,03,731**	
7. Mannárgudi	1890–91	23,570	..	42,432	..	66,002	+ 9,392
	1891–92	**42,432**	..	**15,450**	**17,512**	**75,394**	
Total	1890–91	2,18,171	51,835	2,84,583	1,15,790	6,70,379	+ 91,644
	1891–92	**2,84,583**	**1,12,713**	**2,15,139**	**1,49,588**	**7,62,023**	

There was an increase in all the taluks except Negapatam where there was a slight fall.

90. *Trichinopoly District.*—The tree-tax system has been in force in the Trichinopoly taluk, with the exception of some fifteen villages forming the "Illupur Mahanam," since 1st October 1888, in the Musiri taluk since 1st October 1889, and in the Udayárpálaiyam and Kulitalai taluks since 1st October 1890, and was extended to the "Illupur Mahanam" of the Trichinopoly taluk and the Perambalúr taluk on 1st October 1891. The following statement compares the revenue realized in each taluk in 1891–92 with that of the previous official year:—

Taluks.		Revenue. First half-year. Shop rentals.	Revenue. First half-year. Tree-tax.	Revenue. Second half-year. Shop rentals.	Revenue. Second half-year. Tree-tax.	Total revenue.	Increase or decrease.
1		2	3	4	5	6	7
		RS.	RS.	RS.	RS.	RS.	RS.
1. Trichinopoly, the whole	1890–91	27,751	17,668	36,769	19,920	1,02,108	+ 9,162
	1891–92	**36,769**	**19,965**	**35,598**	**18,938**	**1,11,270**	
2. Musiri	1890–91	8,340	3,667	7,965	4,228	24,200	+ 889
	1891–92	**7,965**	**4,181**	* **7,716**	**5,227**	**25,089**	
3. Udayárpálaiyam	*1890–91*	*2,135*	..	*4,068*	*167*	7,370	+ 1,192
	1891–92	**4,068**	**313**	**4,002**	**179**	**8,562**	
4. Kulitalai	1890–91	7,057	..	* 4,362	3,105	14,524	+ 2,684
	1891–92	* **4,278**	**3,058**	**6,153**	**3,719**	**17,208**	
5. Perambalúr	1890–91	3,129	..	4,679	..	7,808	+ 248
	1891–92	**4,679**	..	**2,124**	**1,253**	**8,056**	
Total	1890–91	49,412	21,335	57,843	27,420	1,56,010	+ 14,175
	1891–92	**57,759**	**27,517**	**55,593**	**29,316**	**1,70,185**	

* Revised figures.

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.

91. *Madura District.*—The tree-tax system has been in force in the Madura taluk since 1st October 1890 and was introduced into the Sivaganga, Tirupatúr and Tirupuvanam divisions on 1st October 1891. The new system has proved completely successful in the Madura taluk, while in the other three areas the results have been disappointing. A strike of tappers and combination by them against shopkeepers paralysed progress for months. The failure is also partly due to the omission to revise the list of sanctioned shops before the introduction of the new system. Taking all the areas together, however, there was an increase of Rs. 5,040 over last year's revenue as will be seen from the following statement:—

Taluks		Revenue. First half-year. Shop rentals.	Revenue. First half-year. Tree-tax.	Revenue. Second half-year. Shop rentals.	Revenue. Second half-year. Tree-tax.	Total revenue.	Increase or decrease.
1		2	3	4	5	6	7
		RS.	RS.	RS.	RS.	RS.	RS.
1. Madura	1890–91	14,585	..	9,930	6,553	31,068	+ 8,402
	1891–92	**9,930**	**6,778**	**15,096**	**7,666**	**39,470**	
2. Sivaganga	1890–91	11,988	..	12,685	..	24,673	− 2,536
	1891–92	**12,685**	..	**6,219**	**3,233**	**22,137**	
3. Tirupatúr	1890–91	11,645	..	12,383	..	24,028	− 1,816
	1891–92	**12,383**	..	**8,050**	**1,779**	**22,212**	
4. Tirupuvanam	1890–91	2,660	..	3,256	..	5,916	+ 990
	1891–92	**3,256**	..	**2,253**	**1,397**	**6,906**	
Total	1890–91	40,878	..	38,254	6,553	85,685	+ 5,040
	1891–92	**38,254**	**6,778**	**31,618**	**14,075**	**90,725**	

92. *Coimbatore District.*—The tree-tax system has been in force in the Coimbatore taluk since 1st October 1889 and was introduced into the Erode and Palladam taluks on 1st October 1891. In Coimbatore there was an increase under tree-tax but a heavy fall under shop rents, which is ascribed to the state of the season. The poor result in Erode is also due to the same cause. In Palladam the results were satisfactory—

Taluks.		Revenue. First half-year. Shop rentals.	Revenue. First half-year. Tree-tax.	Revenue. Second half-year. Shop rentals.	Revenue. Second half-year. Tree-tax.	Total revenue.	Increase or decrease.
1		2	3	4	5	6	7
		RS.	RS.	RS.	RS.	RS.	RS.
1. Coimbatore	1890–91	39,858	8,257	42,456	10,328	1,00,899	− 2,898
	1891–92	**42,456**	**8,000**	**36,444**	**11,101**	**98,001**	
2. Erode	1890–91	19,930	..	26,124	..	46,054	+ 2,028
	1891–92	**26,124**	..	**13,512**	**8,446**	**48,082**	
3. Palladam	1890–91	20,075	..	18,498	..	38,573	+ 713
	1891–92	**18,498**	..	**15,234**	**5,554**	**39,286**	
Total	1890–91	79,863	8,257	87,078	10,328	1,85,526	− 157
	1891–92	**87,078**	**8,000**	**65,190**	**25,101**	**1,85,369**	

93. *Salem District.*—The tree-tax system has been in force in the Salem taluk since 1st October 1888, in the Námakal taluk since 1st October 1889, and in the Tiruchengód, Atúr and Hosúr taluks since 1st October 1890. The following statement compares the toddy revenue of these taluks with that of the year 1890–91:—

Taluks.		Revenue. First half-year. Shop rentals.	First half-year. Tree-tax.	Second half-year. Shop rentals.	Second half-year. Tree-tax.	Total revenue.	Increase or decrease.
1		2	3	4	5	6	7
		RS.	RS.	RS.	RS.	RS.	RS.
1. Salem	1890–91	33,239	23,095	40,047	28,269	1,29,650	— 7,639
	1891–92	**40,047**	**25,304**	**32,363**	**24,297**	**1,22,011**	
2. Námakal	1890–91	12,672	5,909	14,241	8,178	41,000	+ 1,636
	1891–92	* **14,589**	**6,793**	**13,584**	**7,670**	**42,636**	
3. Tiruchengód	1890–91	19,239	..	10,502	7,145	36,886	— 10,799
	1891–92	**10,502**	**6,938**	**4,145**	**4,502**	**26,087**	
4. Atúr	1890–91	11,000	..	14,478	5,085	30,563	+ 6,057
	1891–92	**14,478**	**5,248**	**11,393**	**5,501**	**36,620**	
5. Hósur	1890–91	29,899	..	23,886	11,914	65,699	+ 9,562
	1891–92	**23,886**	**7,174**	**31,851**	**12,350**	**75,261**	
Total	1890–91	1,11,049	29,004	1,03,154	60,591	3,03,798	— 1,183
	1891–92	**1,03,502**	**51,457**	**93,336**	**54,320**	**3,02,615**	

* Revised figures.

94. From the above it will be seen that there was a serious decrease in the Salem and Tiruchengód taluks, which is due to the unfavorable season throughout the year in those taluks. Elsewhere throughout the district results were good.

Financial results of East Coast mofussil tracts.

95. 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. 3,03,659 in the year under report as compared with 1890–91:—

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 establishments.	1889–90. First half-year. Rentals.	1889–90. First half-year. Tree-tax.	1889–90. Second half-year. Rentals.	1889–90. Second half-year. Tree-tax.	1889–90. Total revenue.	Cost of tree-tapping establishments in 1889–90.	Net receipts.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
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.	RS.	RS.	RS.
Bandar (c)	24,355	25,342	49,697	25,342	7,531	28,221	61,094	2,280	58,814	+ 9,117	7,531	16,609	14,022	53,069	91,231	4,560	86,671
Wálájápet	14,084	23,633	37,717	23,633	5,893	10,274	39,800	1,362	38,438	+ 721	5,893	7,943	12,364	15,927	42,127	2,724	39,403
Cuddalore	34,587	34,689	69,276	34,689	18,666	18,427	71,782	1,866	69,916	+ 640	18,666	16,105	22,184	19,043	75,998	3,732	72,266
Tanjore	(d) 45,000	45,709	90,709	45,709	30,954	17,596	94,259	2,514	91,745	+ 1,036	30,954	14,752	29,571	22,362	97,639	3,348	94,291
Trichinopoly (a)	35,378	30,673	66,051	30,673	21,739	16,045	68,457	2,388	66,069	+ 18	21,739	17,060	27,805	18,095	84,699	4,776	79,923
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	38,239	28,140	1,13,477	5,796	1,07,681
Total	1,99,004	2,11,426	4,10,430	2,11,426	1,11,336	1,14,538	4,37,300	13,308	4,23,992	+ 13,562	1,11,336	93,014	1,44,185	1,56,636	5,05,171	24,936	4,80,235

Taluks.	Increase or decrease over the revenue of 1888–89 after deducting cost of establishments.	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 establishments.	1891–92. First half-year. Rentals.	1891–92. First half-year. Tree-tax.	1891–92. Second half-year. Rentals.	1891–92. Second half-year. Tree-tax.	1891–92. Total revenue.	Cost of tree-tapping establishments in 1891–92.	Net receipts.	Increase or decrease over the revenue of 1890–91 after deducting cost of establishments.
	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35
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.	RS.	RS.	RS.
Bandar (c)	+ 27,857	14,022	16,776	27,334	43,166	1,01,298	4,560	96,738	+ 10,067	27,334	27,206	37,568	40,489	1,32,597	4,560	1,28,037	+ 31,299
Wálájápet	+ 965	12,364	9,843	13,960	14,276	50,443	2,724	47,719	+ 8,316	13,960	12,689	16,309	12,179	55,137	2,724	52,413	+ 4,694
Cuddalore	+ 2,350	22,184	15,505	21,085	16,871	75,645	3,732	71,913	— 353	21,085	17,783	22,114	19,402	80,384	3,732	76,652	+ 4,739
Tanjore	+ 2,546	29,571	17,845	32,976	20,978	1,01,370	3,348	98,022	+ 3,731	32,976	19,086	36,036	22,868	1,10,966	3,348	1,07,618	+ 9,596
Trichinopoly (a)	+ 13,854	(b) 27,751	17,668	36,769	19,920	1,02,108	4,776	97,332	+ 17,409	36,769	19,965	35,598	18,938	1,11,270	4,776	1,06,494	+ 9,162
Salem	+ 8,671	38,239	23,095	40,047	28,269	1,29,650	5,796	1,23,854	+ 16,173	40,047	25,304	32,363	24,297	1,22,011	5,796	1,16,215	— 7,639
Total	+ 56,243	1,44,131	1,00,732	1,72,171	1,43,480	5,60,514	24,936	5,35,578	+ 55,343	1,72,171	1,22,033	1,79,988	1,38,173	6,12,365	24,936	5,87,429	+ 51,851

(a) Includes the rentals of "Iluppur Mahanam." (b) Revised figures. (c) Under combined and toddy-renting system.
(d) 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 establishments.	1889-90. First half-year. Rentals.	1889-90. First half-year. Tree-tax.	1889-90. Second half-year. Rentals.	1889-90. Second half-year. Tree-tax.	1889-90. Total revenue.	Cost of tree-tapping establishments in 1889-90.	Net receipts.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
B.—Taluks into which the tree-tax system was introduced on the 1st October 1889.																	
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Répalle (a) ..	16,400	22,885	39,285	22,885	24,817	..	47,702	..	47,702	+ 8,417	24,817	..	13,300	19,124	57,241	1,536	55,705
Chidambaram ..	19,014	21,948	40,962	21,948	22,440	..	44,388	..	44,388	+ 3,426	22,440	..	15,858	9,234	47,532	840	46,692
Kumbakónam ..	(c) 42,720	69,072	1,11,792	69,072	67,812	..	1,36,884	..	1,36,884	+ 25,092	67,812	..	35,460	18,858	1,22,130	1,470	1,20,660
Negapatam ..	(c) 37,848	47,242	85,090	47,242	46,272	..	93,514	..	93,514	+ 8,424	46,272	..	32,652	14,683	93,607	630	92,977
Musiri ..	6,392	7,570	13,962	7,570	8,697	..	16,267	..	16,267	+ 2,305	8,697	..	8,340	3,916	20,953	474	20,479
Coimbatore ..	32,678	58,410	91,088	58,410	46,721	..	1,05,131	..	1,05,131	+ 14,043	46,721	..	39,858	10,646	97,225	2,409	94,816
Námakal ..	12,080	17,200	29,280	17,200	17,700	..	34,900	..	34,900	+ 5,620	17,700	..	12,672	6,764	37,136	858	36,278
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	..	1,58,140	83,225	4,75,824	8,217	4,67,607

Taluks.	Increase or decrease over the revenue of 1888-89 after deducting cost of establishments.	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 establishments.	1891-92. First half-year. Rentals.	1891-92. First half-year. Tree-tax.	1891-92. Second half-year. Rentals.	1891-92. Second half-year. Tree-tax.	1891-92. Total revenue.	Cost of tree-tapping establishments in 1891-92.	Net receipts.	Increase or decrease over the revenue of 1890-91 after deducting cost of establishments.
	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35
B.—Taluks into which the tree-tax system was introduced on the 1st October 1889.																	
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Répalle ..	+ 8,003	13,300	11,429	25,910	26,255	76,894	(b) 3,072	73,822	+ 18,117	25,910	16,770	33,520	24,255	1,00,455	3,072	97,383	+ 23,561
Chidambaram ..	+ 2,304	15,858	10,268	20,166	11,685	57,977	(b) 1,680	56,297	+ 9,605	20,166	12,761	19,767	12,005	64,699	1,680	63,019	+ 6,722
Kumbakónam ..	— 16,224	35,460	17,134	60,024	26,130	1,38,748	(b) 2,940	1,35,808	+ 15,148	60,024	24,364	56,094	28,539	1,69,021	2,940	1,66,081	+ 30,273
Negapatam ..	— 537	32,652	16,856	40,851	18,258	1,08,617	(b) 1,260	1,07,357	+ 14,380	40,851	18,461	28,374	19,884	1,07,570	1,260	1,06,310	— 1,047
Musiri ..	+ 4,212	8,349	3,667	7,965	4,228	24,200	(b) 948	23,252	+ 2,773	7,965	4,181	7,716	5,227	25,089	948	24,141	+ 889
Coimbatore ..	— 10,315	39,858	8,257	42,456	10,328	1,00,899	(b) 4,818	96,081	+ 1,265	42,456	8,000	36,444	11,101	98,001	4,818	93,183	— 2,898
Námakal ..	+ 1,378	12,672	5,909	14,241	8,178	41,000	(b) 1,716	39,284	+ 3,006	(b) 14,589	6,793	13,584	7,670	42,636	1,716	40,920	+ 1,636
Total ..	— 11,179	1,58,140	73,520	2,11,613	1,05,062	5,48,335	(b) 16,434	(b) 5,31,901	(b) + 64,294	2,11,961	91,330	1,95,499	1,08,681	6,07,471	16,434	5,91,037	+ 59,136

(a) Under combined arrack and toddy-renting system. (b) Revised figures.

(c) 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 establishments.	1889-90. First half-year. Rentals.	1889-90. First half-year. Tree-tax.	1889-90. Second half-year. Rentals.	1889-90. Second half-year. Tree-tax.	1889-90. Total revenue.	Cost of tree-tapping establishments in 1889-90.	Net receipts.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
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.	RS.	RS.	RS.
Rámachandra-puram. (a)	21,416	(a) 22,320	43,736	(a) 22,320	(a) 22,925	..	45,245	..	45,245	+ 1,509	(a) 22,925	..	(b) 30,132	..	53,057	..	53,057
Amalápuram (a) ..	15,256	(a) 15,477	30,733	(a) 15,477	(a) 18,540	..	34,017	..	34,017	+ 3,284	(a) 18,540	..	(b) 22,230	..	40,770	..	40,770
Narsápuram (a) ..	17,802	(a) 22,385	40,187	(a) 22,385	(a) 22,845	..	45,230	..	45,230	+ 5,043	(a) 22,845	..	(b) 23,883	..	46,728	..	46,728
Bhímavaram (a) ..	13,186	(a) 13,095	26,281	(a) 13,095	(a) 17,551	..	30,646	..	30,646	+ 4,365	(a) 17,551	..	(b) 23,538	..	41,089	..	41,089
Tanuku (a) ..	18,356	(a) 28,900	47,256	(a) 28,900	(a) 24,685	..	53,585	..	53,585	+ 6,329	(a) 24,685	..	(b) 24,845	..	49,530	..	49,530
Cocanada (a) ..	21,100	(a) 23,075	44,175	(a) 23,075	(a) 31,975	..	55,050	..	55,050	+ 10,875	(a) 31,975	..	(b) 29,615	..	61,590	..	61,590
Coringa (a) ..	3,430	(a) 4,100	7,530	(a) 4,100	(a) 4,500	..	8,600	..	8,600	+ 1,070	(a) 4,500	..	(b) 3,585	..	8,085	..	8,085
Bápatla (a) ..	14,098	(a) 20,501	34,599	(a) 20,501	(a) 24,500	..	45,001	..	45,001	+ 10,402	(a) 24,500	..	(b) 35,635	..	60,135	..	60,135
Conjeeveram ..	41,812	23,561	65,373	23,561	28,848	..	52,409	..	52,409	— 12,964	28,848	..	26,190	..	55,038	..	55,038
Gudiyátam ..	23,160	30,231	53,391	30,231	23,692	..	53,923	..	53,923	+ 532	23,692	..	26,019	..	49,711	..	49,711
Tindivanam ..	8,878	9,187	18,065	9,187	16,691	..	25,878	..	25,878	+ 7,813	16,691	..	15,188	..	31,879	..	31,879
Villupuram ..	5,598	4,835	10,433	4,835	4,273	..	9,108	..	9,108	— 1,325	4,273	..	10,704	..	14,977	..	14,977
Máyavaram ..	(c) 26,300	33,881	60,181	33,881	40,080	..	73,961	..	73,961	+ 13,780	40,080	..	31,200	..	71,280	..	71,280
Shiyáli ..	(c) 13,850	18,525	32,375	18,525	25,850	..	44,375	..	44,375	+ 12,000	25,850	..	18,552	..	44,402	..	44,402
Nannilam ..	(c) 42,414	47,488	89,902	47,488	32,038	..	79,526	..	79,526	— 10,376	32,038	..	47,166	..	79,204	..	79,204
Udayarpálaiyam.	1,148	2,359	3,507	2,359	3,150	..	5,509	..	5,509	+ 2,002	3,150	..	3,135	..	6,285	..	6,285
Kulitalai ..	3,933	4,957	8,890	4,957	4,680	..	9,637	..	9,637	+ 747	4,680	..	7,057	..	11,737	..	11,737
Madura ..	14,584	15,878	30,462	15,878	14,355	..	30,233	..	30,233	— 229	14,355	..	14,585	..	28,940	..	28,940
Hosúr ..	32,020	35,200	67,220	35,200	32,514	..	67,714	..	67,714	+ 494	32,514	..	29,899	..	62,413	..	62,413
Atúr ..	8,400	9,900	18,300	9,900	13,300	..	23,200	..	23,200	+ 4,900	13,300	..	11,000	..	24,300	..	24,300
Tiruchengód ..	11,240	17,650	28,890	17,650	20,850	..	38,500	..	38,500	+ 9,610	20,850	..	19,239	..	40,089	..	40,089
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	..	4,53,397	..	8,81,239	..	8,81,239

(a) Under combined arrack and toddy renting system.
(b) The rentals against these tracts are those obtained for the privileges of sale of both toddy and arrack.
(c) 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.	Increase or decrease over the revenue of 1888–89 after deducting cost of establishments.	1890–91.					Cost of tree-tapping establishments in 1890–91.	Net receipts.	Increase or decrease over the revenue of 1889–90 after deducting cost of establishments.	1891–92.					Cost of tree-tapping establishments in 1891–92.	Net receipts.	Increase or decrease over the revenue of 1890–91 after deducting cost of establishments.
		First half-year.		Second half-year.		Total revenue.				First half-year.		Second half-year.		Total revenue.			
		Rentals.	Tree-tax.	Rentals.	Tree-tax.					Rentals.	Tree-tax.	Rentals.	Tree-tax.				
19		20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35
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.	RS.	RS.	RS.
Rámachandrapuram. (b)	+ 7,812	30,132	..	12,870	11,128	54,130	1,134	52,996	— 61	12,870	18,676	14,407	16,565	62,518	2,268	60,250	+ 7,254
Amalápuram (b)	+ 6,753	22,230	..	7,510	14,566	44,306	756	43,550	+ 2,780	7,510	19,673	12,725	24,470	64,378	1,512	62,866	+ 19,316
Narsápuram (b)	+ 1,498	23,883	..	10,845	23,691	58,419	756	57,663	+ 10,935	10,845	32,243	19,833	39,150	1,02,071	1,512	1,00,559	+ 42,896
Bhímavaram (b)	+ 10,443	23,538	..	11,462	9,948	44,948	756	44,192	+ 3,103	11,462	12,318	13,820	13,729	51,329	1,512	49,817	+ 5,625
Tanuku (b)	— 4,055	24,845	..	12,365	19,598	56,808	1,134	55,674	+ 6,144	12,365	23,259	18,023	31,900	85,547	2,268	83,279	+ 27,605
Cocanada (b)	+ 6,540	29,615	..	21,013	7,213	57,841	378	64,323	— 5,352	21,013	9,650	26,700	14,872	72,235	756	81,670	+ 17,347
Coringa (b)	— 515	3,585	..	2,325	950	6,860				2,325	2,495	3,278	2,093	10,191			
Bápatla (b)	+ 15,134	35,635	..	23,197	9,488	68,320	2,220	66,100	+ 5,965	23,197	9,455	24,291	5,020	61,963	4,440	57,523	— 8,577
Conjeeveram ..	+ 2,629	26,190	..	5,094	13,994	45,278	1,374	43,904	— 11,134	5,094	13,838	16,776	13,810	49,518	2,748	46,770	+ 2,866
Gudiyátam ..	— 4,212	26,019	..	15,338	16,223	57,580	1,518	56,062	+ 6,351	15,338	11,459	22,910	16,917	66,624	3,036	63,588	+ 7,526
Tindivanam ..	+ 6,001	15,188	..	5,028	4,378	24,594	624	23,970	— 7,909	5,028	6,400	3,086	4,514	19,028	1,248	17,780	— 6,190
Villupuram ..	+ 5,869	10,704	..	8,772	5,446	24,922	258	24,664	+ 9,687	8,772	3,982	4,454	4,179	21,387	516	20,871	— 3,793
Máyavaram ..	— 2,681	31,200	..	43,914	21,847	96,961	864	96,097	+ 24,817	43,914	20,480	31,878	22,582	1,18,854	1,728	1,17,126	+ 21,029
Shiyáli	+ 27	18,552	..	27,420	11,170	57,142	438	56,704	+ 12,302	27,420	11,799	23,130	14,138	76,487	876	75,611	+ 18,907
Nannilam ..	— 322	47,166	..	36,966	17,407	1,01,539	1,248	1,00,291	+ 21,087	36,966	18,523	24,177	24,065	1,03,731	2,496	1,01,235	+ 944
Udayarpálaiyam.	+ 776	3,135	..	4,068	167	7,370	..	7,370	+ 1,085	4,068	313	4,002	179	8,562	..	8,562	+ 1,192
Kulitalai ..	+ 2,100	7,057	..	(a) 4,362	3,105	14,524	138	14,386	+ 2,649	(a) 4,278	3,058	6,153	3,719	17,208	276	16,932	+ 2,546
Madura ..	— 1,293	14,585	..	9,930	6,553	31,068	936	30,132	+ 1,192	9,930	6,778	15,096	7,666	39,470	1,872	37,598	+ 7,466
Hosúr	— 5,301	29,899	..	23,886	11,914	65,699	2,562	63,137	+ 724	23,886	7,174	31,851	12,350	75,261	5,124	70,137	+ 7,000
Atúr	+ 1,100	11,000	..	14,478	5,085	30,563	1,374	29,189	+ 4,889	14,478	5,248	11,393	5,501	36,620	2,748	33,872	+ 4,683
Tiruchengód ..	+ 1,589	19,239	..	10,502	7,145	36,886	1,104	35,782	— 4,307	10,502	6,938	4,145	4,502	26,087	2,208	23,879	— 11,903
Total ..	+ 49,892	4,53,397	..	3,11,345	2,21,016	9,85,758	19,572	9,66,186	+ 84,947	3,11,261	2,43,759	3,32,128	2,81,921	11,69,069	39,144	11,29,925	+ 1,63,739

(a) Revised figures.

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

Taluks.	1887–88.			1888–89.				Cost of tree-tapping establishments in 1888–89.	Net receipts.	Increase or decrease over the revenue of 1887–88 after deducting cost of establishments.	1889–90.					Cost of tree-tapping establishments in 1889–90.	Net receipts.
	Rentals.		Total revenue.	Rentals for the first half-year.	Second half-year.		Total revenue.				First half-year.		Second half-year.		Total revenue.		
	First half-year.	Second half-year.			Rentals.	Tree-tax					Rentals.	Tree-tax	Rentals.	Tree-tax.			
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
D.—Taluks into which the tree-tax system was introduced on the 1st October 1891.																	
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Rajahmundry ..	(a) 34,064	(a) 31,195	65,259	(a) 31,195	(a) 36,695	..	67,890	..	67,890	+ 2,631	(a) 36,695	..	(b) 40,353	..	77,048	..	77,048
Ellore	(a) 50,806	(a) 48,935	99,741	(a) 48,935	(a) 59,028	..	1,07,963	..	1,07,963	+ 8,222	(a) 59,028	..	(b) 54,843	..	1,13,871	..	1,13,871
Yernagúdem ..	(a) 12,804	(a) 20,355	33,159	(a) 20,355	(a) 15,638	..	35,993	..	35,993	+ 2,834	(a) 15,638	..	(b) 14,403	..	30,041	..	30,041
Peddápuram ..	(a) 8,320	(a) 14,150	22,470	(a) 14,150	(a) 12,125	..	26,275	..	26,275	+ 3,805	(a) 12,125	..	(b) 10,477	..	22,602	..	22,602
Pithápuram ..	(a) 6,040	(a) 10,400	16,440	(a) 10,400	(a) 9,700	..	20,100	..	20,100	+ 3,660	(a) 9,700	..	(b) 8,545	..	18,245	..	18,245
Tuni	(a) 2,240	(a) 4,000	6,240	(a) 4,000	(a) 3,400	..	7,400	..	7,400	+ 1,160	(a) 3,400	..	(b) 3,778	..	7,178	..	7,178
Nellore	2,820	4,820	7,640	4,820	6,183	..	11,003	..	11,003	+ 3,363	6,183	..	6,474	..	12,657	..	12,657
Mannárgudi ..	(c) 34,720	32,232	66,952	32,232	28,882	..	61,114	..	61,114	— 5,838	28,882	..	23,570	..	52,452	..	52,452
Perambalúr ..	1,915	3,660	5,575	3,660	3,151	..	6,811	..	6,811	+ 1,236	3,151	..	3,129	..	6,280	..	6,280
Sivaganga ..					9,188	..	..	..	..	..	9,188	..	11,988	..	21,176	..	
Tirupatúr ..	12,240	15,013	27,253	15,013	7,770	..	35,056	..	35,056	+ 7,803	7,770	..	11,645	..	19,415	..	46,336
Tirupuvanam ..					3,085	..	..	..	..	..	3,085	..	2,660	..	5,745	..	
Erode	13,420	24,997	38,417	24,997	21,427	..	46,424	..	46,424	+ 8,007	21,427	..	19,930	..	41,357	..	41,357
Palladam ..	16,490	21,675	38,165	21,675	17,625	..	39,300	..	39,300	+ 1,135	17,625	..	20,075	..	37,700	..	37,700
Total ..	1,95,879	2,31,432	4,27,311	2,31,432	2,33,897	..	4,65,329	..	4,65,329	+ 38,018	2,33,897	..	2,31,870	..	4,65,767	..	4,65,767
Grand Total ..	9,19,996	10,90,690	20,10,686	10,90,690	10,07,534	1,14,538	22,12,762	13,308	21,99,454	+ 1,88,768	10,07,534	93,014	9,87,592	2,39,861	23,28,001	33,153	22,94,848

(a) Under combined arrack and toddy-renting system.
(b) The rentals against these tracts are those obtained for the privileges of sale of both toddy and arrack.
(c) 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.	Increase or decrease over the revenue of 1888-89 after deducting cost of establishments.	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 establishments.	1891-92. First half-year. Rentals.	1891-92. First half-year. Tree-tax.	1891-92. Second half-year. Rentals.	1891-92. Second half-year. Tree-tax.	1891-92. Total revenue.	Cost of tree-tapping establishments in 1891-92.	Net receipts.	Increase or decrease over the revenue of 1890-91 after deducting cost of establishments.
	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35
D.—*Taluks into which the tree-tax system was introduced on the 1st October 1891.*																	
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Rajahmundry (a)	+ 9,158	40,353	..	48,272	..	88,625	..	88,625	+ 11,577	48,272	..	27,067	12,633	88,172			
Ellore .. (a)	+ 5,908	54,843	..	66,708	..	1,21,551	..	1,21,551	+ 7,680	66,708	..	42,545	28,762	1,38,015			
Yernagúdem (a)	— 5,952	14,403	..	22,765	..	37,168	..	37,168	+ 7,127	22,765	..	11,900	11,604	46,269	6,790	3,27,928	+ 27,025
Peddápuram (a)	— 3,673	10,477	..	16,697	..	27,174	..	27,174	+ 4,572	16,697	..	8,028	5,321	30,046			
Pithápuram (a)	— 1,255	8,545	..	9,370	..	17,915	..	17,915	— 330	9,370	..	5,365	6,622	21,357			
Tuni .. (a)	— 222	3,778	..	4,692	..	8,470	..	8,470	+ 1,292	4,692	..	3,770	2,397	10,859			
Nellore	+ 1,654	6,474	..	9,433	..	15,907	..	15,907	+ 3,250	9,433	..	2,364	5,417	17,214	3,246	13,968	— 19,39
Mannárgudi ..	— 8,662	23,570	..	42,432	..	66,002	..	66,002	+ 13,550	42,432	..	15,450	17,512	75,394	402	74,992	+ 8,990
Perambalúr ..	— 531	3,129	..	4,679	..	7,808	..	7,808	+ 1,528	4,679	..	2,124	1,253	8,056	414	7,642	— 166
Sivaganga ..		11,988	..	12,685	..	24,673	..			12,685	..	6,219	3,233	22,137			
Tirupatúr. ..	+ 11,280	11,645	..	12,383	..	24,028	..	54,617	+ 8,281	12,383	..	8,050	1,779	22,212	384	50,871	— 3,746
Tirupuvanam ..		2,660	..	3,256	..	5,916	..			3,256	..	2,253	1,397	6,906			
Erode	— 5,067	19,930	..	26,124	..	46,054	..	46,054	+ 4,697	26,124	..	13,512	8,446	48,082	2,136	45,946	— 108
Palladam ..	— 1,600	20,075	..	18,498	..	38,573	..	38,573	+ 873	18,498	..	15,234	5,554	39,286	1,836	37,450	— 1,123
Total ..	+ 438	2,31,870	..	2,97,994	..	5,29,864	..	5,29,864	+ 64,097	2,97,994	..	1,63,881	1,12,130	5,74,005	15,208	5,58,797	+ 28,933
Grand Total ..	+ 95,394	9,87,538	1,74,252	9,93,123	4,69,558	26,24,471	60,942	25,63,629	+ 2,68,681	9,93,387	4,57,122	8,71,496	6,40,905	29,62,910	95,722	28,67,188	+ 3,03,659

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

96. 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 (1887-88)	4,10,430
Net revenue under first year of tree-tapping (1888-89) deducting cost of establishment	4,23,992
Net revenue under second year of tree-tapping (1889-90) deducting cost of establishment	4,80,235
Net revenue under third year of tree-tapping (1890-91) deducting cost of establishment	5,35,578
Net revenue under fourth year of tree-tapping (1891-92) deducting cost of establishment	5,87,429

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	5,31,901
Net revenue under third year of tree-tapping (1891-92) deducting cost of establishment	5,91,037

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	9,66,186
Net revenue under second year of tree-tapping (1891-92) deducting cost of establishment	11,29,925

D.—Taluks in which the tree-tax system has been in force since 1891–92.

	RS.
Toddy revenue under last year of old system (1890-91)	5,29,864
Net revenue under first year of tree-tapping (1891-92) deducting cost of establishment	5,58,797

These figures speak for themselves.

97. *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.

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

98. During the first half of the year licenses for toddy shops in the five Municipalities and a belt of villages surrounding them were sold by auction, while in the rural tracts licenses were issued to toddy-drawers and other persons of approved character on payment of a fixed fee of Rs. 9 per half-year. The large reduction recently effected in the number of toddy shops in the rural tracts having operated directly to reduce the rents, the license fee being a fixed one, and great difficulty having been experienced in selecting applicants for the limited number of shops available, the fixed license-fee system was abolished from 1st October 1891, and all the shops in the district were sold by auction. The following statement gives particulars of the rents realized on account of toddy shops in 1891–92 as compared with the preceding year.

STATEMENT showing revenue realized on account of toddy shops for the official years 1890–91 and 1891–92.

Taluks and Towns.		First half-year. Rent.	Second half-year. Rent.	Total.	Increase or decrease.
TOWNS.		RS.	RS.	RS.	RS.
Cannanore	1890–91	9,423	8,508	17,931	− 577½
	1891–92	8,508	8,845½	17,353½	
Tellicherry	1890–91	10,584	10,602	21,186	− 1,992
	1891–92	10,602	8,592	19,194	
Calicut	1890–91	12,114	8,250	20,364	− 1,072½
	1891–92	8,250	11,041½	19,291½	
Pálghat	1890–91	1,290	1,090½	2,380½	+ 441
	1891–92	1,090½	1,731	2,821½	
Cochin	1890–91	3,231	2,896½	6,127½	− 453
	1891–92	2,896½	2,778	5,674½	
Towns, Total	1890–91	36,642	31,347	67,989	− 3,654
	1891–92	31,347	32,988	64,335	
RURAL PARTS.					
Chirakal (ex-town)	1890–91	2,064	1,710	3,774	+ 2,367
	1891–92	1,719	4,422	6,141	
Kóttayam (do.)	1890–91	1,584	720	2,304	+ 2,286
	1891–92	828	3,762	4,590	
Calicut (do.)	1890–91	654	378	1,032	+ 1,188
	1891–92	405	1,815	2,220	
Pálghat (do.)	1890–91	492	1,242	1,734	+ 944
	1891–92	648	2,030	2,678	
Kurumbranád	1890–91	1,110	1,359	2,469	+ 1,164
	1891–92	927	2,706	3,633	
Erhád	1890–91	720	855	1,575	+ 258
	1891–92	567	1,266	1,833	
Walawanád	1890–91	186	720	906	− 17
	1891–92	216	673	889	
Ponáni	1890–91	1,218	1,332	2,550	+ 1,351½
	1891–92	1,116	2,785½	3,901½	
Rural Parts, Total	1890–91	8,028	8,316	16,344	+ 9,541½
	1891–92	6,426	19,459½	25,885½	
Grand Total	1890–91	44,670	39,663	84,333	+ 5,887½
	1891–92	37,773	52,447½	90,220½	

From the above it will be seen that the rents of the rural shops show an increase of more than Rs. 11,000 in the second half-year, which bears testimony to the success of the auction system.

99. 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.	1890–91. Total number of trees licensed to be tapped. Cocoa-nut.	Pal-myra.	Sago.	Total.	Fees due.	1891–92. Total number of trees licensed to be tapped. Cocoa-nut.	Pal-myra.	Sago.	Total.	Fees due.	Decrease.
1	2	3	4	5	6	7	8	9	10	11	12
					RS.					RS.	
Chirakal	21,744	..	1	21,745	32,619	18,683	..	..	18,683	28,025	Decrease in fees Rs. 26,253.
Cannanore town	4,733	..	..	4,733	7,100	6,877	..	..	6,877	10,316	
Kóttayam	14,616	..	..	14,616	21,924	10,512	..	..	10,512	15,768	
Tellicherry town	7,026	..	..	7,026	10,539	6,642	..	..	6,642	9,963	
Calicut	3,089	..	1,181	4,270	8,177	2,542	..	1,030	3,572	6,903	
Calicut town	11,743	1	1,075	12,819	20,841	10,268	..	1,025	11,293	18,477	
Pálghat	..	5,512	12	5,524	5,548	..	3,757	11	3,768	3,790	
Pálghat town	..	1,476	..	1,476	1,476	..	1,703	..	1,703	1,703	
Cochin	1,865	..	..	1,865	2,798	1,940	..	..	1,940	2,910	
Kurumbranád	13,831	..	194	14,025	21,329	10,572	..	174	10,746	16,380	
Ernád	3,340	6	563	3,909	6,705	2,725	8	499	3,232	5,593	
Walawanád	25	6,214	358	6,597	7,325	19	1,758	364	2,141	2,878	
Ponáni	8,768	876	1,182	10,826	17,574	7,048	648	1,259	8,955	14,997	
Total ..	90,780	14,085	4,566	109,431	1,63,955	77,828	7,874	4,362	90,064	1,37,702	

NOTE.—The figures for 1890–91 and for the first half of 1891–92 include also trees tapped for distillery purposes, but from 1st October 1891 trees are marked tax-free for distillery use and have been excluded from the statement.

100. It will be observed that there has been a decrease of 19,367 trees in the number marked during the year, and a decrease of Rs. 26,253 under tree-tax as

compared with the preceding year. The fall is mainly due to the fact that the amshom distilleries in the Kurumbranád, Ernád, Walawanád and Ponáni taluks, the toddy supply for which was previously obtained from trees marked under the tree-tax system, were abolished from 1st October 1891, and the trees marked for the central distilleries established in their stead, as well as for those at Cannanore and Parli, are now marked tax free. The decrease under tree-tax has therefore been partly made up by increased collections under excise duty.

101. As already observed in paragraph 96 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 in the first half-year. From the figures in the margin it will be seen that there was a decrease of Rs. 44,855 in the toddy and arrack revenue of the whole district, which is chiefly due to the unsatisfactory working of the excise contract during the first half-year and to the decrease in consumption and vend rents in the taluks of Kurumbranád, Ernád, Walawanád and Ponáni during the second half-year owing to the novelty of the excise system which was introduced *into these tracts* on 1st October 1891.

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	3,84,353
1891–92	3,39,498

102. *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 first half of the year under report.

From the 1st October 1891, the tree-tax system was introduced into the Mangalore and Udipi taluks, with the exception of a few wild jungle villages lying along the ghâts, the rates of tree-tax being much lower than in other districts of the Presidency, so as to assimilate as much as possible the incidence of tree-tax to the rate paid by tappers under the old system and thus to avoid creating reasonable discontent. Licenses for the sale of toddy were of two kinds (i) for booths in which sales can be held only during day time, and (ii) for shops where sales may continue up to 8 P.M. The former class of licenses were, as a rule, issued only to *bonâ fide* toddy-drawers on payment of a fixed fee of Rs. 3 per quarter which was raised to Rs. 4 during the winter half of the year, while the latter were sold by auction. In Mangalore and certain other areas designated "rural towns" no booths were allowed, and the rentals realized in auction for the shops were payable monthly, while in the case of shops outside the town areas the fees were payable quarterly. The number of "rural towns" which was 12 in the first half of the year was increased to 42 in October last. Some difficulty was experienced in working the regular tree-tax system at the outset owing to combination among the owners of trees who had a mistaken idea that their rights were invaded. This initial difficulty has, however, been overcome, and the system is working successfully as will be seen from the statement appended below :—

Taluks.	1890–91. Toddy-drawers' license fees.	Shop and booth licenses.	Total toddy revenue.	1891–92. First half-year. Toddy-drawers' license fees.	Shop and booth license fees.	Second half-year. Tree-tax.	Shop and booth license fees.	Total toddy revenue.	Increase.
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Mangalore town / Mangalore taluk	32,850	30,250	63,100	10,809	15,039	23,593	15,603	65,044	1,944
Udipi taluk	26,196	7,455	33,651	21,415	4,030	14,642	7,851	37,938	4,287
Total ..	59,046	37,705	96,751	22,224	19,069	38,235	23,454	1,02.982	6,231

It will thus be seen that the change has resulted in an increase of revenue. The financial results must be considered satisfactory, seeing that only half the ordinary tree-tax was levied.

103. The subjoined statement shows the number of tapping licenses issued and the fees collected in each quarter under the personal license-fee system as compared with the previous year.

STATEMENT showing the number of toddy-drawers' licenses granted, and the fees realized thereon, in the district of South Canara, during 1891-92, as compared with 1890-91.

Taluks.	1890–91. First quarter. Number of licenses.	Fees.	Second quarter. Number of licenses.	Fees.	Third quarter. Number of licenses.	Fees.	Fourth quarter. Number of licenses.	Fees.	Total. Number of licenses.	Fees.	1891–92. First quarter. Number of licenses.	Fees.	Second quarter. Number of licenses.	Fees.	Third quarter. Number of licenses.	Fees.	Fourth quarter. Number of licenses.	Fees.	Total. Number of licenses.	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 ..	256	2,304	230	2,070	358	3,222	349	3,141	1,193	10,737	275	2,475	236	2,124	..	..	..	..	511	4,599	Number of licenses .. 4,889
Mangalore taluk ..	1,271	4,365	193	1,056	1,414	14,625	323	2,067	3,201	22,113	1,351	4,821	244	1,389	61	186	12	36	1,668	6,432	Fees .. .. Rs. 40,466
Kásaragód do. ..	1,606	7,098	756	4,203	1,667	14,964	852	5,316	4,881	31,581	1,493	6,387	620	3,609	1,533	13,840	764	4,731	4,410	28,567	
Uppinangadi do. ..	992	3,021	36	108	927	9,855	48	324	2,003	13,308	1,015	3,162	29	87	865	9,129	41	222	1,950	12,600	
Udipi taluk ..	1,441	6,804	743	4,437	1,284	9,516	898	5,439	4,366	26,196	1,451	6,921	751	4,494	64	201	11	33	2,277	11,649	
Coondapoor taluk ..	342	1,977	281	1,680	324	1,944	328	1,944	1,275	7,545	331	1,905	275	1,650	305	1,806	303	1,806	1,214	7,167	
Total ..	5,908	26,569	2,239	13,554	5,974	54,126	2,798	18,231	16,919	1,11,480	5,916	25,671	2,155	13,353	2,828	25,162	1,131	6,828	12,030	71,014	

104. The decrease in the number of licenses taken out during the year under report in the Mangalore and Udipi taluks was chiefly due to the introduction of the tree-tax system into these tracts during the winter half-year. The variations in the other taluks do not call for any remark.

	1890-91.	1891-92.
	RS.	RS.
License fees of independent shops ..	31,577	58,581
License fees of shops and booths ..	22,207	9,639
Tree-tapping license fees	1,11,513	70,827
Tree-tax	...	38,936
Total ..	1,65,297	1,77,983

105. From the figures in the margin it will be seen that the total toddy revenue of the district for 1891–92 amounted to Rs. 1,77,983 against Rs. 1,65,297 in 1890–91, thus showing an increase of about 13,000 rupees. This satisfactory result is due to the successful working of the tree-tax system and to the extension of the system of selling shops by auction.

106. *Yield of Palm Trees.*—This subject is receiving careful attention at the hands of the Departmental officers. The causes detailed in paragraph 102 of the last Administration Report as tending to render difficult any satisfactory generalization with regard to the yield of the several kinds of palm trees, operated to some extent during the last lease also. It will be seen from the results of that lease reported in Board's Proceedings, dated 27th July 1892, No. 401, that the conclusions arrived at in respect of the duration and quantity of yield of the several toddy-producing trees, and summarized in the paragraph above mentioned, have been confirmed. During the current lease, tests have been ordered to be conducted in selected localities only and arrangements made for the continuous observation of yield during a whole season. The Board trusts that it will be in a position to show better results next year.

CHAPTER V.—THE TODDY—RENTING SYSTEM.

107. 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 20 and 14 *supra*.

Toddy rent areas.

108. From Appendix C. it will be observed that there was an increase in the number of rent areas in the districts of Vizagapatam, Kistna, Cuddapah and Tinnevelly. The increase in Kistna is due partly to the separation of the privileges of manufacturing and vending country spirits and toddy in the rural parts of Bandar and Répalle taluks, and partly to further sub-division of rent areas, while the second cause accounts for the increase in other districts.

Sub-division of rent areas.

The decrease observed in the number of rent areas in the marginally-noted districts is due to the extension of the system of separate sale of shops to one or more taluks in each, while that in Bellary is due to the re-arrangement of toddy farms.

Anantapur.	Trichinopoly.
Kurnool.	Madura.
Chingleput.	Coimbatore.
Tanjore.	Salem.

109. The subjoined statement shows the total current demand under toddy revenue in the year under report as compared with that of the preceding year.

Financial results.

Districts.		Rents of rural rent areas.		Rents of independent shops.		Tree-tax.		Total.		Increase or decrease.
		1890–91.	1891–92.	1890–91.	1891–92.	1890–91.	1891–92.	1890–91.	1891–92.	
		RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Ganjam	..	19,124	22,922	258	2,181	..	..	19,382	25,103	+ 5,721
Vizagapatam	..	25,945	29,062	13,092	16,449	..	..	39,037	45,511	+ 6,474
Godávari	..	1,40,246	1,06,134	..	10,280	1,19,972	(d) 3,38,084	2,60,218	4,54,498	+ 1,94,280
Kistna	..	90,720	87,490	28,971	32,494	1,25,746	1,08,069	2,45,437	2,28,053	— 17,384
Nellore	..	32,714	29,161	21,588	20,608	..	(e) 5,417	54,302	55,186	+ 884
Cuddapah	..	1,19,117	1,28,916	10,572	16,125	..	..	1,29,689	1,45,041	+ 15,352
Anantapur	..	1,35,201	34,942	1,34,547	2,26,013	..	..	2,69,748	2,60,955	— 8,793
Bellary	..	2,30,215	2,29,077	94,679	89,741	..	..	3,24,894	3,18,818	— 6,076
Kurnool	..	2,66,867	2,71,057	..	7,341	..	..	2,66,867	2,78,398	+ 11,531
Madras	..	..	..	(a) 55,763	(a) 73,100	4,20,020	3,66,612	4,75,783	4,39,712	— 36,071
Chingleput	..	78,291	32,900	79,580	1,07,750	16,995	23,930	1,74,866	1,64,580	— 10,286
North Arcot	..	1,67,415	1,21,970	1,46,210	1,81,790	42,259	51,328	3,55,884	3,55,088	— 796
South Arcot	..	17,954	15,225	1,22,942	1,12,643	64,307	80,814	2,05,203	2,08,682	+ 3,479
Tanjore	..	88,194	59,064	4,84,412	5,26,341	1,67,748	2,62,774	7,40,354	8,48,179	+ 1,07,825
Trichinopoly	..	10,585	163	96,670	1,13,189	48,756	56,832	1,56,011	1,70,184	+ 14,173
Madura	..	1,23,986	96,788	52,835	91,873	9,435	20,875	1,86,256	2,09,536	+ 23,280
Tinnevelly	..	72,027	36,100	78,162	1,22,235	..	..	1,50,189	1,58,335	+ 8,146
Coimbatore	..	1,26,687	67,390	1,81,898	2,40,020	18,585	33,316	3,27,170	3,40,726	+ 13,556
Salem	..	73,700	31,665	2,18,116	2,47,810	89,470	1,05,083	3,81,286	3,84,558	+ 3,272
South Canara	..	..	..	(b) 53,784	(b) 68,216	1,11,513	1,09,763	1,65,297	1,77,979	+ 12,682
Malabar	..	..	..	(c) 83,205	(c) 90,385	1,65,292	1,37,175	2,48,497	2,27,560	— 20,937
Total	..	18,18,988	14,00,026	19,57,284	23,96,584	14,00,098	17,00,072	51,76,370	54,96,682	+ 3,20,312

(a) Represents the license fees of toddy shops.
(b) Includes Rs. 22,207 and Rs. 9,635, fixed license fees.
(c) Includes Rs. 16,332 and Rs. 6,426, fixed license fees.
(d) Includes Rs. 9,182, duty on old stocks of liquor at 6 annas per gallon realized in the upland taluks for the half-year ending 31st March 1892.
(e) Represents the tree-tax realized in the Nellore taluk for the second half-year.

Variations in revenue.

110. It will be seen from the above that there has been an increase in all the districts of the Presidency except Kistna, Anantapur, Bellary, Madras, Chingleput, North Arcot and Malabar, where there were slight decreases. The total increase in revenue as compared with 1890–91 is over 3 lakhs. The decrease under rural rents is only apparent, being due to the extension of the system of separate sale of shops to 20 taluks in October 1890 and to 16 taluks and 3 zemindari divisions in October 1891. As already observed in previous reports, the substitution of the sale of shop licenses by auction and the extension of the tree tax system have resulted in a gradual elimination of the middlemen and a diversion of their profits to the public exchequer. 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 the extension of the system of separate sale of shops to six additional towns and to competition on account of the employment of a large number of coolies on railway works.

Vizagapatam.—The increase is due to keen competition at sales.

Godávari.—The immense increase in this district is due to the successful working of the tree tax system which was extended to the upland taluks during the second half-year, and to the introduction of the system of separate sale of shops into the towns of Cocanada, Rajahmundry, Ellore and Dowlaishweram.

Kistna.—The decrease in this district is attributed to the losses sustained by renters on account of reckless bidding in the previous year, and to the unfavorable state of the season.

Cuddapah.—The increase is due to keen competition at sales.

Anantapur and Bellary.—The decrease in these districts is due to a falling off in rentals in the current lease, partly on account of the reckless competition at the sales of 1890–91, and partly on account of the unfavorable outlook of the season.

Kurnool.—The introduction of the system of separate sale of shops in two taluks chiefly accounts for the increase in this district.

Madras and Chingleput.—The decrease is due to the unfavorable state of the season.

Tanjore and Trichinopoly.—The successful working of the tree tax system accounts for the large increase in these districts.

Madura.—The increase is due to the successful working of the tree tax system in the Madura taluk, and to the extension of the system of separate sale of shops to Dindigul taluk.

Tinnevelly.—The increase is due to the higher rentals obtained during the lease of 1890–91, half of which comes within the year under report.

Coimbatore.—The leasing of shops separately in three additional taluks and competition during sales account for the increase in this district.

Salem.—The increase in this district, notwithstanding the unfavorable state of the season, is due to the sale of shops separately in the following taluks :—

Dharmapuri.	Tirupatúr.
Krishnagiri.	Uttankarai.

South Canara.—The increase is due to the following causes :—

(i) The sale of shops by auction throughout the district.
(ii) The enhancement of the quarterly fees for booths from Rs. 3 to Rs. 4.
(iii) The introduction of the tree-tax system into the Mangalore and Udipi taluks.

Malabar.—The decrease in this district occurs under tree tax and is due to the fact that no tax was levied during the second half-year on trees marked for distillery use, a corresponding increase being made in the still-head duty on arrack.

The variations in other districts do not call for any remark.

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

Arrack and toddy shops and incidence of revenue.

111. 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 1891-92.

District.	Population according to the Census of 1891.	Area in square miles.	Number of shops opened. Arrack. 1890-91.	Arrack. 1891-92.	Toddy. 1890-91.	Toddy. 1891-92.	Total. 1890-91.	Total. 1891-92.	Population per Arrack shop.	Population per Toddy shop.
1	2	3	4	5	6	7	8	9	10	11
Ganjam	1,594,755	4,728	547	593	508	472	1,055	1,065	2,689	3,378
Vizagapatam	1,941,251	4,619	254	213	887	913	1,141	1,126	9,114	2,087
Godávari	1,953,013	4,796	1,381	1,293	1,202	1,095	2,583	2,388	1,510	1,784
Kistna	1,853,106	8,397	1,479	1,459	1,957	1,991	3,436	3,450	1,270	931
Nellore	1,461,881	7,433	401	385	917	880	1,318	1,265	3,797	1,661
Cuddapah	1,268,887	8,726	667	653	742	766	1,409	1,419	1,943	1,657
Anantapur	707,555	5,278	343	329	703	712	1,046	1,041	2,151	994
Bellary	900,667	5,985	296	283	620	599	916	882	3,183	1,504
Kurnool	817,528	7,514	540	523	942	960	1,482	1,483	1,563	852
Madras	674,045	374	118	102	493	464	611	566	6,608	1,455
Chingleput	913,234	2,486	256	207	496	498	751	705	4,412	1,834
North Arcot	2,178,226	7,616	724	698	1,347	1,328	2,071	2,026	3,121	1,640
South Arcot	2,159,786	5,211	1,111	1,093	428	456	1,539	1,549	1,976	4,736
Tanjore	2,226,360	3,710	287	274	2,065	2,132	2,352	2,406	8,125	1,044
Trichinopoly	1,377,333	3,631	269	258	270	255	539	513	5,338	5,244
Madura	2,610,558	6,528	619	628	1,216	1,107	1,835	1,735	4,157	2,358
Tinnevelly	1,917,692	5,387	540	437	818	816	1,358	1,253	4,388	2,350
Coimbatore	2,004,839	7,860	560	478	938	945	1,498	1,423	4,194	2,122
Nilgiris	99,801	957	38	35	..	..	38	35	2,851	..
Salem	1,962,566	7,471	596	481	960	933	1,556	1,414	4,080	2,104
South Canara	1,051,826	4,389	866	751	772	784	1,638	1,535	1,401	1,342
Malabar	2,634,411	5,764	863	899	1,134	1,380	1,997	2,279	2,930	1,909
Total ..	34,309,320	118,860	12,754	12,072	19,415	19,486	32,169	31,558	2,842	1,761

Statement giving particulars of population, area, shops and incidence of revenue in the several districts of the Madras Presidency during 1891-92—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.
	12	13	14	15	16	17	18	19	20	21
			RS.	RS.	RS.	RS.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Ganjam	8·0	10·0	* 1,65,462	25,103	..	1,90,565	0 1 8	0 0 3	..	0 1 11
Vizagapatam	21·7	5·1	* 1,50,268	45,511	..	1,95,879	0 1 3	0 0 4	..	0 1 7
Godávari	3·7	4·4	* 3,48,372	4,54,498	..	8,02,870	0 2 10	0 3 8	..	0 6 7
Kistna	5·7	4·2	5,37,387	2,28,053	48,695	8,14,135	0 4 6	0 1 11	0 0 5	0 7 0
Nellore	19·3	8·4	1,47,667	55,186	..	2,02,853	0 1 7	0 0 7	..	0 2 3
Cuddapah	13·3	11·4	2,36,238	1,45,041	..	3,81,279	0 2 11	0 1 10	..	0 4 9
Anantapur	16·0	7·4	2,02,673	2,60,955	..	4,63,628	0 4 7	0 5 10	..	0 10 5
Bellary	21·1	10·0	2,72,263	3,18,818	..	5,91,081	0 4 10	0 5 8	..	0 10 6
Kurnool	14·4	7·8	89,602	2,78,398	..	3,68,000	0 1 9	0 5 5	..	0 7 2
Madras	3·6	·8	4,93,993	4,39,712	..	9,33,705	0 11 8	0 10 5	..	1 6 2
Chingleput	12·0	5·0	1,55,940	1,64,580	..	3,20,520	0 2 9	0 2 10	..	0 5 7
North Arcot	10·9	5·7	5,44,365	3,55,088	..	8,99,453	0 3 11	0 2 7	..	0 6 7
South Arcot	4·8	11·4	4,43,866	2,08,682	..	6,52,548	0 3 3	0 1 7	..	0 4 10
Tanjore	13·6	1·7	1,83,483	8,48,179	..	[illegible]0,31,662	0 1 4	0 6 1	..	0 7 5
Trichinopoly	14·1	14·2	2,04,890	1,70,184	..	3,75,074	0 2 5	0 1 11	..	0 4 4
Madura	10·4	5·9	2,17,304	2,09,536	..	4,26,840	0 1 4	0 1 3	..	0 2 7
Tinnevelly	12·3	6·6	1,07,491	1,58,335	..	2,65,830	0 0 11	0 1 4	..	0 2 3
Coimbatore	16·4	8·3	1,98,849	3,40,726	..	5,39,575	0 1 7	0 2 9	..	0 4 4
Nilgiris	27·3	..	1,64,157	..	..	1,64,157	1 10 4	..	..	1 10 4
Salem	15·5	8·0	2,56,100	3,84,558	..	6,40,658	0 2 1	0 3 2	..	0 5 3
South Canara	5·8	5·6	99,489	1,77,979	..	[illegible],77,468	0 1 6	0 2 8	..	0 4 3
Malabar	6·4	4·1	1,25,818	2,27,[illegible]60	..	3,53,378	0 0 8	0 1 5	..	0 2 1
Total ..	9·9	6·1	53,45,781	54,96,682	48,695	1,08,91,158	0 2 6	0 2 7	..	0 5 1

* Exclusive of the revenue derived in the Agency tracts.

Variations in shops.

112. It will be observed that there was a decrease of 682 or 5 per cent. in the number of arrack shops opened during the year, which is due to the strict orders issued by the Board against the opening of shops in excess of local requirements. In toddy shops, there was a slight increase which does not require any comment. Taking the Presidency as a whole, the total number of liquor shops opened during the year fell from 32,169 to 31,558, a decrease of nearly 2 per cent., which result must be regarded as satisfactory in view of the enormous reductions made in the two preceding years—*vide* the figures in the margin. It will be observed that there was a decrease of over 28 per cent. as compared with the figures of 1888–89. The variations in each district will be explained below:—

	Number opened in			
	1888–89.	1889–90.	1890–91.	1891–92.
Arrack shops ..	17,261	14,664	12,754	12,072
Toddy shops ..	26,180	21,784	19,415	19,486
Arrack and toddy shops combined ..	395	261	..	..
Total ..	43,836	36,709	32,169	31,558

Ganjam.—There was an increase in the number of arrack shops which was due to the greater attention paid by renters to remote tracts hitherto neglected. The decrease under toddy shops is due to a reduction made in the sanctioned number, which was fixed with reference to that actually opened in the preceding year.

Vizagapatam.—The decrease in the number of arrack shops is attributed to failure of demand. The variation under toddy shops was due to the increased attention paid by renters to neglected tracts.

Godávari.—As compared with the previous year, there was a large reduction in the number of arrack and toddy shops sanctioned for the year, due to the attention paid to this question by Mr. Happell, who fixed the number at the lowest figure possible.

Nellore.—The decrease in the number of arrack and toddy shops was in pursuance of the general policy of the Board in this matter, and with reference to local circumstances more accurately ascertained.

Cuddapah.—The increase under toddy shops is due to the renters procuring competent men to work the shops which they could not do last year.

Madras.—The decrease under arrack shops was due to the abolition of shops for which there was no demand, while that in the number of toddy shops was the result of the measures adopted in 1890–91 for weeding out the unnecessary shops.

Chingleput.—The decrease in the number of arrack shops is due to the abolition of those found not absolutely necessary. The variation under toddy shops calls for no remark.

North Arcot.—The decrease in the number of arrack and toddy shops is due to the abolition of such as were not opened in the previous year.

South Arcot.—The decrease under arrack shops was due to the closure, by the renters, of the shops that were least profitable to work. The increase in the number of toddy shops is only nominal, being due to the re-opening of the shops closed in the previous year on account of combination at the sales.

Tanjore.—The decrease under arrack shops was in pursuance of the general policy, while the increase under toddy is due to the greater attention paid by renters to the localities hitherto neglected.

Trichinopoly.—The decrease is due to the closure of unnecessary shops and of those for which there were no bids.

Madura.—The number of toddy shops underwent a great reduction during the year, those which did not fetch any bids or which were not opened during the preceding three years having been struck off the list. The variation under arrack shops is trifling.

Tinnevelly.—The decrease in the number of arrack shops was due to the fact of the revision of the list by the Collector with careful regard to local requirements, and to the abandonment by the renters of unprofitable localities. The variation under toddy shops is trifling.

Coimbatore.—The decrease under arrack shops is due to the general reduction effected during the year. The variation under toddy shops does not call for remark.

Salem.—The decrease under arrack and toddy shops is due to the care taken to weed out those found to be in excess of actual requirements.

South Canara.—The slight increase under toddy shops is only apparent, and is due to the abolition of booths and the substitution therefor of regular toddy shops in the 30 new town areas. Taking arrack and toddy shops together the number fell from 1,638 to 1,535, thus showing a decrease of more than 6 per cent.

Malabar.—The increase in the number of arrack shops is due to the greater attention paid by the new renters to neglected localities. The increase under toddy shops is due to the fact that the reduction effected during the previous year was found to be excessive, and to tend to stimulate illicit practices, besides seriously affecting the revenue.

The variations in other districts do not call for comment.

Comparison of results.

113. There was on an average one arrack shop for every 9·9 square miles and every 2,842 persons against one for every 9·3 square miles and 2,689 persons in 1890–91. In toddy shops the variation is small and does not call for any comment. As observed in paragraph 109 of the last Administration Report, the only districts in which toddy shops are situated close to one another are Madras and Tanjore, which are two of the greatest toddy-drinking districts of the Presidency, as well as those which contain the densest population.

Measures for reduction of shops.

114. The measures taken by the Board for the reduction of liquor shops in this Presidency have been described in detail in paragraph 110 of the last Administration Report. In important towns a standard, based partly on the density of the population and partly on the average annual sales, has been prescribed, and special care has been taken to reduce the shops to the smallest number compatible with the reasonable requirements of consumers. The question of reduction of shops in the rural tracts has received the special attention of the local officers during the year under report, and the Board has under its consideration the advisability of prescribing a standard, based on the density of population and other local conditions, and of determining the number of shops to be allowed in each local area. The result of the inquiries instituted in regard to this question will be reported to Government on receipt of replies still due from some district officers, but from the reports received hitherto the Board is not inclined to think that it is advisable to effect further reductions at present or that the existing number is in excess of requirements.

Location of shops.

115. The question of consulting local bodies in regard to the location of liquor shops received the attention of the Board, and rules were framed, with the approval of Government, for the general guidance of district officers in this matter. Distinct instructions have been issued to the effect, that, where any alteration is made in the number or sites of shops in a Municipality, a return of the shops proposed to be licensed and their sites should be forwarded to the Municipal Council for information, any representation being carefully considered. It has also been directed that in other places representations from District or Taluk Boards or village unions shall receive attention, and that sites of shops shall, as far as practicable, be kept at a distance from market places, bathing ghâts, schools, hospitals and places of public resort.

These instructions were issued in the beginning of the year under report after the completion of the sales of arrack vend rents and shops, and the only district in which any representation was made by a local body was Madura, where the Municipal Council recommended the abolition of four toddy shops, but as no reasons were adduced by the Council, and as it was too late to make any changes in the schedule already published, the Collector could not give effect to this recommendation during the lease. The orders have not been in force for a sufficiently long time to enable the Board to pronounce an opinion as to whether they are useful or otherwise.

116. *Incidence of revenue.*—On country spirits the incidence of taxation per head of population was, as usual, highest in the Nílgiris, viz., 1-10-4. Next come the Madras Town Circle, Bellary, Anantapur, Kistna, North Arcot, and South Arcot districts with an incidence of 11 annas 8 pies, 4 annas 10 pies, 4 annas 7 pies, 4 annas 6 pies, 3 annas 11 pies, and 3 annas 3 pies, respectively. The low incidence in the two northernmost districts is due to the people being addicted to the consumption of opium, while in the districts of Tanjore, Madura, Tinnevelly and Malabar it is attributed to the fact that the liquor in most common use is toddy. In the last mentioned district the low rate is also accounted for by the fact that a portion of the excise duty was levied in the shape of tree-tax on toddy used in the distillation of spirits and was included in the toddy revenue.

In taxation on toddy, the Madras Town Circle stands first, as usual, with 10 annas 5 pies per head. Next come Tanjore, Anantapur, Bellary and Kurnool districts with an incidence of 6 annas 1 pie, 5 annas 10 pies, 5 annas 8 pies and 5 annas 5 pies, respectively. Taking arrack and toddy together, it will be seen that the Nílgiris stand first with an incidence per head of 1-10-4. Next comes Madras with 1-6-2, then Bellary and Anantapur with 10 annas 6 pies and 10 annas 5 pies, respectively. The lowest incidence is in the two northernmost districts of Ganjam and Vizagapatam where it was 1 anna 11 pies and 1 anna 7 pies, respectively.

The average incidence of taxation for arrack and toddy in the Presidency was 5 annas 1 pie, the same as in the previous year, and this result must be regarded as satisfactory in view of the unfavorable state of the season and the consequent high prices of food-grains.

CHAPTER VII.—FOREIGN LIQUOR.

117. The following statement compares the number of tavern and fixed fee licenses 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. 2,16,096 against Rs. 2,99,688 in the previous year. The decrease is chiefly due to the low bids obtained for the taverns in the Madras and Nílgiri districts, which is accounted for partly by the withdrawal of the Murree Brewery Company from the field of competition, and partly by the heavy losses sustained by renters in the previous year.

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 ..	1890-91 ..	..	..	..	..	1	30	11	550	..	..	..	..	..	..	..	..	12	580	— 230
	1891-92 ..	..	..	..	..	..	..	**7**	**350**	..	..	..	..	..	..	..	..	**7**	**350**	
Vizagapatam ..	1890-91 ..	2	50	..	..	..	..	10	500	..	..	..	..	..	..	..	..	12	550	+ 75
	1891-92 ..	**1**	**25**	**1**	**50**	..	..	**11**	**550**	..	..	..	..	..	..	..	..	**13**	**625**	
Godávari ..	1890-91 ..	..	..	..	..	16	2,293	26	1,300	..	..	..	..	..	..	..	..	42	3,593	— 80
	1891-92 ..	..	..	..	..	**10**	**2,313**	**24**	**1,200**	..	..	..	..	..	..	..	..	**34**	**3,513**	
Kistna ..	1890-91 ..	4	100	..	..	24	3,344	19	950	2	50	..	..	..	..	..	..	49	4,444	— 1,224
	1891-92 ..	**5**	**125**	..	..	**20**	**2,195**	**18**	**900**	..	..	..	..	..	..	..	..	**43**	**3,220**	
Nellore ..	1890-91 ..	..	..	..	..	8	1,854	5	250	1	26	..	..	..	..	..	..	14	2,130	— 115
	1891-92 ..	..	..	..	..	**8**	**1,665**	**7**	**350**	..	..	..	..	..	..	..	..	**15**	**2,015**	
Cuddapah ..	1890-91 ..	..	..	..	..	11	3,940	12	600	1	25	..	..	..	..	..	..	24	4,565	+ 896
	1891-92 ..	..	..	..	..	**12**	**4,866**	**11**	**550**	**1**	**25**	..	..	**2**	**20**	..	..	**26**	**5,461**	
Anantapur ..	1890-91 ..	1	25	..	..	2	1,160	6	300	2	50	..	..	..	..	..	..	11	1,535	+ 290
	1891-92 ..	**1**	**25**	..	..	**2**	**1,425**	**7**	**350**	**1**	**25**	..	..	..	..	..	..	**11**	**1,825**	
Bellary ..	1890-91 ..	..	..	1	25	4	1,595	10	500	2	50	..	..	..	..	1	5	18	2,175	— 300
	1891-92 ..	..	..	**1**	**25**	**5**	**1,245**	**11**	**550**	**2**	**50**	..	..	..	..	**1**	**5**	**20**	**1,875**	
Kurnool ..	1890-91 ..	..	..	..	..	2	860	4	200	2	50	..	..	..	..	..	..	8	1,110	— 616
	1891-92 ..	..	..	..	..	**2**	**244**	**4**	**200**	**2**	**50**	..	..	..	..	..	..	**8**	**494**	
Madras ..	1890-91 ..	37	925	6	825	56	1,76,470	59	5,600	..	..	9	1,050	22	202	5	95	194	1,85,167	— 39,220
	1891-92 ..	**38**	**950**	**3**	**375**	* **66**	**1,37,297**	**50**	**4,750**	..	..	**8**	**950**	**19**	**150**	‡ **20**	**1,475**	**204**	**1,45,947**	
Chingleput ..	1890-91 ..	..	..	..	..	9	3,430	1	50	1	25	..	..	2	40	..	..	13	3,545	— 2,275
	1891-92 ..	..	..	..	..	**6**	**1,195**	**1**	**50**	**1**	**25**	..	..	..	..	..	..	**8**	**1,270**	
North Arcot ..	1890-91 ..	..	..	..	..	20	11,148	19	950	2	50	..	..	..	..	..	..	41	12,148	— 1,717
	1891-92 ..	..	..	..	..	**20**	**9,556**	**16**	**800**	**3**	**75**	..	..	..	..	..	..	**39**	**10,431**	
South Arcot ..	1890-91 ..	1	25	..	..	14	1,277	6	300	2	50	..	..	1	30	..	..	24	1,682	— 17
	1891-92 ..	**1**	**25**	..	..	**14**	**1,240**	**7**	**350**	**2**	**50**	..	..	..	..	..	..	**24**	**1,665**	
Tanjore ..	1890-91 ..	2	50	..	..	4	1,612	16	800	3	125	..	..	1	40	..	..	26	2,627	— 511
	1891-92 ..	**1**	**25**	..	..	**4**	**1,221**	**15**	**750**	**3**	**75**	..	..	**1**	**45**	..	..	**24**	**2,116**	
Trichinopoly ..	1890-91 ..	1	25	..	..	..	..	12	600	1	25	..	..	..	..	..	..	14	650	— 35
	1891-92 ..	**1**	**25**	..	..	..	..	**11**	**550**	**1**	**25**	..	..	..	..	**1**	**15**	**14**	**615**	
Madura ..	1890-91 ..	2	50	..	..	5	1,108	22	1,100	2	50	..	..	..	..	..	..	31	2,308	— 81
	1891-92 ..	..	..	..	..	**5**	**1,177**	**20**	**1,000**	**2**	**50**	..	..	..	..	..	..	**27**	**2,227**	
Tinnevelly ..	1890-91 ..	2	50	1	25	7	3,142	13	650	..	..	..	..	..	..	..	..	23	3,867	— 29
	1891-92 ..	**1**	**25**	**1**	**25**	**6**	**3,113**	**13**	**650**	**1**	**25**	..	..	..	..	..	..	**22**	**3,838**	
Coimbatore ..	1890-91 ..	..	..	..	..	3	2,470	14	700	2	50	1	25	1	7	..	..	21	3,252	— 596
	1891-92 ..	..	..	..	..	**3**	**2,006**	**11**	**550**	**3**	**75**	**1**	**25**	..	..	..	..	**18**	**2,656**	
Nílgiris ..	1890-91 ..	9	225	5	350	28	51,150	49	2,460	..	..	2	75	3	24	..	..	96	54,274	— 37,541
	1891-92 ..	**3**	**75**	**5**	**350**	**28**	* **14,565**	† **38**	**1,650**	..	..	**2**	**75**	**2**	**18**	..	..	**73**	**16,733**	
Salem ..	1890-91 ..	..	..	1	25	5	2,260	18	900	2	50	..	..	..	..	..	..	26	3,235	— 393
	1891-92 ..	..	..	**1**	**25**	**5**	**2,067**	**14**	**700**	**2**	**50**	..	..	..	..	..	..	**22**	**2,842**	
South Canara ..	1890-91 ..	1	25	..	..	3	65	8	400	..	..	..	..	..	..	..	..	12	490	— 85
	1891-92 ..	**2**	**50**	..	..	**3**	**55**	**6**	**300**	..	..	..	..	..	..	..	..	**11**	**405**	
Malabar ..	1890-91 ..	6	150	3	125	27	3,461	37	1,850	1	25	3	125	5	25	..	..	82	5,761	+ 212
	1891-92 ..	**6**	**150**	**5**	**225**	**25**	**3,718**	**34**	**1,700**	**1**	**25**	**3**	**125**	**4**	**30**	..	..	**78**	**5,973**	
Total ..	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	— 83,592
	1891-92 ..	**60**	**1,500**	**17**	**1,075**	**244**	**1,91,163**	**331**	**18,800**	**25**	**625**	**14**	**1,175**	**28**	**263**	**22**	**1,495**	**741**	**2,16,096**	

* Includes beer taverns. † Includes 7 licenses for the sale of beer only. ‡ Includes 5 auctioneers and 14 rectification licenses.

118. In 1890–91 Collectors were requested to report whether licenses for the sale of malt liquors only might be issued in selected localities separately from foreign liquor licenses, as some of the Indian brewers complained that, owing to the want of such a concession, they were often compelled to take up a class of business which they did not desire, viz., the retail sale of spirits. The result of the inquiry was that 18 shops for the retail sale of beer only were established in the marginally-noted localities and were sold by auction as taverns, the upset price being fixed at Rs. 100 (*vide* G.O., dated 15th December 1890, No. 1014, Revenue). The sum realized by the sale of these shops amounted to Rs. 3,950.

Beer taverns.

Nílgiris	7
Bellary town and cantonment	1
Madras	10

119. Another important change made during the year was the issue of special licenses for the rectification of foreign spirits to respectable firms on payment of a fixed annual fee of Rs. 100 (*vide* G.O., dated 9th December 1890, No. 1003, Revenue). Fourteen such licenses were issued in the town of Madras during the year under review, and the fees realized therefor amounted to Rs. 1,400. These are shown under "special licenses."

Rectification licenses.

120. The total number of taverns in the whole Presidency (exclusive of the 18 beer shops referred to above) was 226 against 249 in the previous year, with a revenue demand of Rs. 1,87,213 against Rs. 2,72,669. It will be observed that there was a large decrease in the rentals realized for these taverns, chiefly in the Nílgiris and in the town of Madras, which is due to the causes specified in paragraph 117 above.

Taverns.

121. Three hundred and thirty-one retail licenses were issued in the year under report against 377 in 1890–91, and the fees realized were Rs. 18,800 against Rs. 21,500. The decrease occurred chiefly in Madras and the Nílgiris. In the former it was due to the care exercised in the issue of these licenses, some of them having been found to reduce the rentals of the adjacent taverns, while in the latter it is ascribed to the fact that in 1890–91 the Murree Brewery Company, which had purchased the majority of the taverns, was granted retail licenses for all their taverns. The number of applications during the year under review shows a return to the normal figure.

Retail licenses.

122. The decrease in the number of "occasional licenses" taken out during the year under review was mainly due to there being fewer public entertainments in Madras.

Occasional licenses.

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

Imports of foreign liquors.

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

Kind.	1889–90.		1890–91.		1891–92.		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	207,422	9,18,719	203,399	9,74,223	180,605	9,29,197	— 22,794	— 45,026
Wines and liqueurs ..	55,691	67,196	60,664	72,891	50,268	67,298	— 10,396	— 5,593
Ale, beer and porter .	528,544	32,921	540,462	32,884	434,350	28,234	—106,112	— 4,650
Other sorts	658	41	480	30	230	14	— 250	— 16
Total ..	792,315	10,18,877	805,065	10,80,028	665,453	10,24,743	— 139,552	— 55,285

There has been a decrease in the total imports under "foreign liquor" as compared with 1890–91, as well as in the aggregate amount of duty. The total imports were 665,453 gallons in the year under review against 805,005 gallons in the preceding year, and the duty collected thereon was Rs. 10,24,743 against Rs. 10,80,028 in 1890–91. The fall is attributed to smaller imports of plain spirits from Germany and of cheap brandies. The state of exchange has also no doubt assisted in causing the fall.

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

Countries.	SPIRITS.				WINES AND LIQUEURS.				ALE, BEER AND PORTER.	
	1890–91.		1891–92.		1890–91.		1891–92.		1890–91.	
	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	84,854	6,29,214	70,536	5,55,391	36,354	2,96,596	30,088	2,56,323	524,845	6,14,979
Ceylon	83,202	1,06,368	91,617	1,16,628	771	2,264	555	2,401	91	281
Germany	19,749	40,243	3,581	16,681	767	5,751	1,065	5,637	14,794	42,644
France	10,139	89,587	11,103	98,527	17,298	86,925	14,598	1,02,944	282	777
Austria	132	1,760	77	1,969	2,524	16,404	1,580	6,405	..	..
Belgium	3,599	8,275	1,920	6,274	288	2,573	324	2,976	450	1,245
Holland	1,684	5,071	1,703	5,622	..	..	..	..	..	..
Portugal	..	..	..	..	..	..	4	34	..	..
Italy	93	402	6	49	950	5,215	430	2,514	..	..
Spain	28	110	..	..	726	6,265	1,079	9,620	..	..
Malta	..	..	..	..	46	375	46	182	..	..
Total ..	203,380	8,81,030	180,543	8,01,141	59,724	4,22,368	49,769	3,89,036	540,462	6,59,926

Countries.	ALE, BEER AND PORTER—*cont.*		OTHER SORTS.				TOTAL.			
	1891–92.		1890–91.		1891–92.		1890–91.		1891–92.	
	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 ..	409,757	4,86,547	480	1,812	230	694	646,533	15,42,601	510,611	12,98,955
Ceylon	453	1,009	..	..	..	..	84,064	1,08,913	92,625	1,20,038
Germany	23,927	66,485	..	..	..	..	35,310	88,638	28,573	88,803
France	8	20	..	..	..	..	27,719	1,77,289	25,709	2,01,491
Austria	..	..	..	..	..	..	2,656	18,164	1,657	8,374
Belgium	204	672	..	..	..	..	4,337	12,093	2,448	9,922
Holland	..	..	..	..	..	..	1,584	5,071	1,703	5,622
Portugal	..	..	..	..	..	..	..	..	4	34
Italy	..	..	..	..	..	..	1,043	5,617	436	2,563
Spain	..	..	..	..	..	..	754	6,375	1,079	9,620
Malta	..	..	..	..	..	..	46	375	46	182
Total ..	434,349	5,54,733	480	1,812	230	694	804,046	19,65,136	664,891	17,45,604

There was a fall in the imports of spirits from the United Kingdom and Germany, which was, however, in some measure made up for by an increase in the imports from Ceylon. It will also be observed that there was a large decrease in the imports of ale, beer, and porter from the United Kingdom, and of wines and liqueurs from the same country and from France. The fall in the value of silver and consequent low exchange may safely be considered to have caused the decrease.

Spirits excised from distilleries.

126. 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.	POTABLE SPIRITS.		METHYLATED SPIRITS.	
	Quantity.	Duty.	Quantity.	Duty.
1	2	3	4	5
	GALS. (PROOF).	RS.	GALS. (PROOF).	RS.
Aska distillery	467	2,802	..	..
Bezváda distillery	4	24	..	..
Sea Customs house, Madras ..	888	5,327	740	74
Ranipet distillery	665	3,988	..	..
Nellikuppam distillery	330	1,983	13,926	653
Tanjore do.	7	42	..	..
Tachanellore do.	416	2,499	..	..
Coimbatore do.	1,343	8,058	..	..
Pódanúr do. No. 1	42	252	..	..
Pódanúr do. No. 2	32	192	..	..
Aravanghát do.	2,558	15,348	..	..
Total .. { 1891–92 ..	* 6,752	40,515	14,666	727
Total .. { 1890–91 ..	5,872	35,231	6,697	322

* Excludes 91 gallons of proof spirits manufactured by the Catholic Missionaries at Trichinopoly for sacraments other private purposes under the sanction accorded in G.O., dated 12th August 1891, No. 4443.

The increase under potable spirits occurred chiefly in the Madras, Tinnevelly and Nílgiri districts and is accounted for as follows :—

Madras.—Increase due to the smaller imports of German spirits, the cost price of which in Germany had risen very much.

Tinnevelly.—Increase due to the fact that men of moderate means resorted to taverns which are more decent than arrack shops.

Nílgiris.—The increase is attributed to the fact that the locally-made foreign spirit of the Aravanghât distillery was supplied to several taverns, while in 1890–91 foreign spirits were imported into the district.

Breweries.

127. 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. The former continued to work only until the end of December 1891, when it was closed, while the latter worked throughout the year.

Issues from breweries.

128. 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.			Duty collected.
	Issued to the Commissariat Department. free of duty.	Issued to the public.	Total.	
	GALS.	GALS.	GALS.	GALS.
1889–90	269,768	170,073	439,841	10,381
1890–91	132,884	246,005	378,889	12,047
1891–92	..	231,205	231,205	18,722

The total quantity issued in the year under report amounted to 231,205 gallons against 378,889 gallons issued in the previous year. The decrease is attributed to the languid nature of the Murree Brewery Company's operations which culminated in the closing of the brewery during the last quarter of the year. The demand on account of duty amounted to Rs. 18,722 against Rs. 12,047 in the previous year. The quantity issued to the public fell from 246,005 gallons to 231,205 in the year under review. The variation does not call for any remark.

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 absence of issues for the Commissariat Department, free of duty, during the year under review.

CHAPTER VIII.—OPIUM AND INTOXICATING DRUGS.

Import.

129. During the year under review, the quantity of opium imported into the Madras Presidency amounted to 509½ chests of 140¼ lb. each against 536½ chests during the previous year, and the duty thereon, adjusted by the Accountant-General, was Rs. 3,56,650 against Rs. 3,75,550. The following statement compares the imports into each district during 1890–91 and 1891–92 :—

	Number of chests imported.	
	1890–91.	1891–92.
Vizagapatam	121	127
Godávari	297	274
Kistna	38	27
Anantapur	1	...
Bellary	3½	4½
Madras	75	76
South Canara	1	1
Total ...	536½	509½

A sum of Rs. 30,600 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.

130. The total opium revenue of the Presidency during the year under report amounted, as shown below, to Rs. 7,17,389 against Rs. 7,56,627 for the previous year :—

	1890–91.	1891–92.
	RS.	RS.
Pass-duty on opium imported into Madras Presidency	3,75,550	3,56,650
Pass-duty on opium supplied to Travancore and Cochin	33,100	30,600
Rentals for the monopoly of vend (including miscellaneous)	3,47,977	3,30,139
Total ...	7,56,627	7,17,389

It will be observed that there has been a net decrease of Rs. 39,238, of which Rs. 21,400 was under pass-duty and Rs. 17,838 under rentals, &c. The decrease under pass-duty was due to reduced imports into Godávari and Kistna, and that under rentals to the losses sustained by renters during the previous lease when the bids were in some cases recklessly high.

Opium rentals.

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

District.	OPIUM RENTALS.		Increase or decrease.
	1890–91.	1891–92.	
	RS.	RS.	RS.
Ganjam	21,875	22,970	+ 1,095
Vizagapatam	* † 72,183	* † 55,470	— 16,713
Godávari	‡ 85,585	‡ 88,004	+ 2,419
Kistna	22,893	28,358	+ 5,465
Nellore	4,587	6,058	+ 1,471
Cuddapah	9,340	9,254	— 86
Anantapur	2,340	2,965	+ 625
Bellary	6,945	6,799	— 146
Kurnool	8,592	8,586	— 6
Madras	26,200	19,000	— 7,200
Chingleput	9,205	4,357	— 4,848
North Arcot	16,430	16,872	+ 442
South Arcot	2,449	2,202	— 247
Tanjore	5,364	4,840	— 524
Trichinopoly	6,492	4,396	— 2,096
Madura	5,890	7,050	+ 1,160
Tinnevelly	3,980	3,829	— 151
Coimbatore	7,182	7,770	+ 588
Nílgiris	6,120	6,600	+ 480
Salem	7,376	5,269	— 2,107
South Canara	1,325	1,120	— 205
Malabar	15,181	17,965	+ 2,784
Total ..	3,47,534	3,29,734	— 17,800

* Includes Rs. 12,196 and Rs. 11,165, the rentals obtained for the shops in the Agency tracts during 1890–91 and 1891–92, respectively.

† Includes Rs. 4,147 and Rs. 364, the amount realized by the sale of Government opium to licensed shops during 1890–91 and 1891–92, respectively.

‡ Includes Rs. 3,525 and Rs. 3,489, the rents of the Agency tracts during 1890–91 and 1891–92, respectively.

Variations in rentals.

The decrease in the rentals obtained for the Vizagapatam district is attributed to the fact that the Marwari opium dealers did not compete for the farms, while that in Madras, Trichinopoly and Salem is due to the bids for the previous lease having been extravagantly high, resulting in loss to the renters. In Chingleput the decrease was partly due to combination amongst bidders and partly to the unfavorable state of the season.

The increase of rentals in the districts of Ganjam, Godávari, Kistna, Nellore and Madura is attributed to keen competition, while that in Malabar is due to the fact that the opium renter of Native Cochin buys up the Cochin farm regardless of cost, in order to avoid the risk of smuggling from British into Native Cochin.

Agency tracts — Ganjam and Godávari.

132. Opium licenses for shops in the Agency tracts of Ganjam were granted free as usual. In the Godávari district the shops in the Agency tracts were sold separately by auction, as in the previous year, 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 forthcoming.

Vizagapatam.

133. As observed in paragraph 29 *supra*, the monopoly of the supply of opium to the hill tracts of Vizagapatan was let out, as in the previous year, on tender for Rs. 8,100 to Hemraz Ramlal and three others, who supplied opium to the vendors in the Agency tracts throughout the year at the rate of $3\frac{3}{4}$ tolas per rupee in Gudem, Paderu and Malkangiri, and at 3 tolas in the rest of the Agency tracts. 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.

A statement showing the number of shops opened in the Vizagapatam Agency and the fees realized thereon during 1891–92 is subjoined :—

Tracts.	Licenses issued to shops sold in auction.		Licenses issued on fixed fees.		Total.	
	Number of shops.	Fees collected thereon.	Number of shops.	Fees collected thereon.	Number of shops.	Fees collected thereon.
		RS.		RS.		RS.
Potanghi	11	2,100	9	225	20	2,325
Koraput	1	410	1	15	2	425
Jeypore	3	2,570	4	105	7	2,675
Nowrangapur	2	770	1	30	3	800
Malkangiri	10	1,125	7	165	17	1,290
Gunupur	1	300	4	75	5	375
Ráyagada	1	355	2	45	3	400
Bissemcuttack	1	265	..	..	1	265
Párvatipur	1	65	..	..	1	65
Golgonda	..	..	5	105	5	105
Paderu	9	2,310	4	60	13	2,370
Viravilli	..	..	2	30	2	30
Srungavarapukota	1	40	..	..	1	40
Total ..	41	10,310	39	855	80	11,165

The rentals obtained for these shops amounted to Rs. 11,165 against Rs. 12,196 in the previous year, showing a decrease of Rs. 1,031, which was due to want of competition at the sales and to some shops which had been sold by auction in the previous year being given on fixed fees in consideration of a falling off in sales. The total quantity of opium consumed in the Agency was 7,327 lb. against 7,282 lb. in the preceding year. The increase was due to the enhancement of the minimum selling price of opium in the ordinary tracts of the district and the consequent absence of inducement for people in the Agency tracts to resort to shops in the plains.

Stock account of opium.

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

Receipts.	LB.
Opening balance with the several dealers	11,219
Received from Indore	73,455
Purchased by incoming renters	11
Confiscated opium sold to renters	41
Received from other districts (including quantities in transit at the end of 1890-91)	17,268
Total ...	101,994
Issues.	
Quantity retailed	62,540
Sold to vendors of intoxicating drugs	3,093
Sent to other districts (including quantities in transit at the end of 1891-92)	16,888
Exported to foreign territory	1,481
Dryage	1,101
Total ...	85,103
Closing balance ...	16,891

135. As stated in paragraph 122 of the Administration Report for 1889–90, the above figures are based on the information furnished by renters and are not therefore entirely to be 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 1,998 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 1890–91 received in 1891–92 and exclude those in transit at the end of 1891–92.

Intoxicating drugs manufactured from opium.

136. The quantities of intoxicating drugs manufactured from opium and sold in the several districts are shown below. There was a balance of 10 lb. in hand in the Kistna district at the end of the year :—

Districts.	Intoxicating drugs retailed.	
	1890–91.	1891–92.
	LB.	LB.
Ganjam	172	235
Vizagapatam	317	299
Godávari	217	159
Kistna	158	162
Nellore	25	29
Cuddapah	71	53
Anantapur	357	...
Bellary	111	88
Kurnool	44	36
Madras	561	585
Chingleput	34	33
North Arcot	375	341
South Arcot	...	...
Tanjore	279	738
Trichinopoly	210	201
Madura	190	322
Tinnevelly	43	44
Coimbatore	39	40
Nílgiris	...	...
Salem	238	157
South Canara	24	21
Malabar	...	...
Total ...	3,465	3,548

137. 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 :—

Shops.

	Number of shops for the sale of opium and intoxicating drugs in	
	1890–91.	1891–92.
Ganjam	74	88
Vizagapatam	119	116
Godávari	446	432
Kistna	77	75
Nellore	26	30
Cuddapah	22	22
Anantapur	8	8
Bellary	10	11
Kurnool	24	22
Madras	21	20
Chingleput	11	11
North Arcot	41	41
South Arcot	13	16
Tanjore	24	23
Trichinopoly	18	14
Madura	8	16
Tinnevelly	17	18
Coimbatore	24	24
Nílgiris	5	4
Salem	31	23
South Canara	4	4
Malabar	27	28
Total	1,050	1,046

The increase in the number of shops in Ganjam 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 increase in Madura is ascribed to the purchase of the several farms by different renters, whereas in the previous year all the farms were monopolized by one renter. The variations in the remaining districts do not call for any comment.

Consumption of opium and intoxicating drugs.

138. 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 66,083 lb. or ·074 of a tola per head of the population against ·087 of a tola in 1890–91, calculated on the population statistics of the recent census. Of the quantity retailed, 54,521 lb. or about 82 per cent. was consumed in the four northern districts. The consumption per head of population was as usual highest in Godávari (·610 of a tola), next come Vizagapatam with ·209, Nílgiris with ·147, Madras with ·114, Kistna with ·096, Ganjam with ·077, Kurnool with ·043, Malabar with ·032 and Bellary with ·023 tolas each. The consumption in the other districts is small, ranging from ·019 in North Arcot to ·003 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 the large population of Muhammadans, Gujaratis and other opium-eating classes. The feverish climate of Kurnool probably accounts for the comparatively high rate in that district. The consumption in other districts calls for no remark.

Variation in consumption.

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

District.	QUANTITY RETAILED.		Increase.	Decrease.
	1890–91.	1891–92.		
	LB.	LB.	LB.	LB.
Ganjam	3,270	3,645	375	..
Vizagapatam	16,157	14,637	..	1,520
Godávari	43,581	31,760	..	11,821
Kistna	4,689	4,479	..	210
Nellore	453	509	56	..
Cuddapah	568	590	22	..
Anantapur	306	332	26	..
Bellary	461	518	57	..
Kurnool	803	888	85	..
Madras	1,664	1,278	..	386
Chingleput	172	136	..	36
North Arcot	1,350	1,081	..	269
South Arcot	258	339	81	..
Tanjore	385	1,046	661	..
Trichinopoly	445	348	..	97
Madura	248	599	351	..
Tinnevelly	124	133	9	..
Coimbatore	529	611	82	..
Nílgiris	434	368	..	66
Salem	538	536	..	2
South Canara	125	133	8	..
Malabar	899	2,117	1,218	..
Total	77,459	66,083	3,031	14,407
			−11,376	

Nine out of the 22 districts show a decrease and thirteen show an increase in consumption as compared with the previous year, the net decrease being 11,376 lb. The decrease is largest in Godávari and Vizagapatam. The Collector of Vizagapatam reports that the decrease in his district was due to the enhancement of the selling price of opium in the ordinary tracts. The decrease in Godávari is attributed to the abnormal rise in the prices of food-grains. The decrease in Kistna is ascribed partly to the illicit sales carried on by two persons in Masulipatam, who were finally caught and convicted under section 9 of the Opium Act, while that in Chingleput and North Arcot is due to the state of the season. The increase is largest in the Ganjam, Tanjore, Madura and Malabar districts. The increase in Ganjam is due to the progress of the East Coast Railway and the employment of a large number of laborers, while that in Tanjore is attributed to the prevalence of cholera and the occurrence of festivals at which opium-eating *bairagis* attended in large numbers. The increase in Madura is attributed to the greater attention paid by the renters to the supply of the farms, while in Malabar the Collector reports that the increase is due to people from Native Cochin having patronised shops in the Ponáni taluk, the price being the same in British and in Cochin territory. The variations in the other districts do not require any comment.

Retail prices.

140. The retail selling price of opium was, as usual, lowest in the four northern districts, being 7 annas 1 pie, 7 annas, 5 annas and 7 annas 1 pie per tola in Ganjam, Vizagapatam, Godávari and Kistna respectively. In other districts the average price varied from 8 annas to 12 annas.

141. Thirty-seven licenses were issued for the sale of poppy-heads in the districts noted in the margin against 45 in 1890–91. The total quantity of poppy-heads dealt with was 577 lb. against 276 lb. in the preceding year. The increase occurs chiefly in the Bellary district and the Madras Town Circle. In the latter, the variation is reported to be due to the fact that poppy-heads were largely used for fomentation in cases of fever and influenza which were prevalent during the year under review. The increase in Bellary has not been explained by the Collector, but is probably due to the same cause.

Poppy-heads.

Nellore	2	North Arcot	6
Cuddapah	3	Tanjore	4
Bellary	1	Trichinopoly	3
Madras	11	Madura	1
Chingleput	2	Salem	4

Revision of opium rules.

142. The draft opium rules referred to in paragraph 137 of the last report have been finally passed and brought into force from the beginning of the current official year.

Incidence of opium revenue.

143. 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 the same as in the preceding year, viz., 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	3,645	18,225	22,970	41,195	0 0 4
Vizagapatam	2,795,054	14,637	73,185	55,470	1,28,655	0 0 9
Godávari	2,079,874	31,760	158,800	88,004	2,46,804	0 1 5
Kistna	1,853,106	4,479	22,395	28,358	50,753	0 0 5
Nellore	1,461,881	509	2,545	6,058	8,603	0 0 1
Cuddapah	1,268,887	590	2,950	9,254	12,204	0 0 2
Anantapur	707,555	332	1,660	2,965	4,625	0 0 1
Bellary	900,667	518	2,590	6,799	9,389	0 0 2
Kurnool	817,528	888	4,440	8,586	13,026	0 0 2
Madras	449,946	1,278	6,390	19,000	25,390	0 0 11
Chingleput	1,137,333	136	680	4,357	5,037	0 0 0·8
North Arcot	2,178,226	1,081	5,405	16,872	22,277	0 0 3
South Arcot	2,159,786	339	1,695	2,202	3,897	0 0 0·3
Tanjore	2,226,360	1,046	5,230	4,840	10,070	0 0 1
Trichinopoly	1,377,333	348	1,740	4,396	6,136	0 0 1
Madura	2,610,558	599	2,995	7,050	10,045	0 0 1
Tinnevelly	1,917,692	133	665	3,829	4,494	0 0 0·4
Coimbatore	2,004,839	611	3,055	7,770	10,825	0 0 1
Nilgiris	99,801	368	1,840	6,600	8,440	0 1 4
Salem	1,962,566	536	2,680	5,269	7,949	0 0 1
South Canara	1,051,826	133	665	1,120	1,785	0 0 0·3
Malabar	2,634,411	2,117	10,585	17,965	28,550	0 0 2
Total	35,589,042	66,083	3,30,415	3,29,734	6,60,149	0 0 4

Opium renters' accounts.

144. Statements showing the results of the examination of the opium renters' accounts have been received from only ten 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.

145. Particulars of convictions obtained under the Opium Act and rules are given in Appendix F. One hundred and twenty-two cases, involving 145 persons, were convicted against 88 cases, involving 97 persons, in the previous year, 21 persons being sentenced to imprisonment against 14 persons in 1890–91. The total amount of fines levied was Rs. 1,522–13–0, the value of articles confiscated Rs. 296–15–8, and the rewards paid to informers in the convicted cases Rs. 455–15–9. Appendix G shows the classification of offences under the Opium Act. There was one case of smuggling in Ganjam. The rest were cases of no importance.

Cases detected by Abkári officers.

146. 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 :—

Sub-division.	Transport of opium without permit.	Possession of more than 3 tolas of opium without license.	Selling opium without license.	Selling intoxicating drugs without license.	Manufacturing intoxicating drugs without license.	Selling opium in unauthorised places.	Other offences.	Total.
Chatrapur	2	3	1	..	26	..	3	35
Chicacole	2	10	10	3	8	2	3	38
Cocanada	5	11	4	..	2	2	1	25
Masulipatam	3	2	3	1	1	3	7	20
Nellore	1	..	4	..	..	..	..	5
Arcot	..	1	6		2	6	12	29
Chingleput	..	..	..	..	..	..	..	..
Negapatam	1	..	1	..	..	..	..	2
Tinnevelly	..	4	..	..	..	..	6	10
Erode	..	2	4	..	1	..	1	8
Calicut	1	1	1	..	..	..	2	5
Madras Town Circle	..	..	1	2	..	1	..	4
Total	15	34	35	8	40	14	35	181

The large difference between this number and the total number of convictions, referred to in paragraph 145 above, is due to the fact that a large number of the cases reported from the Chatrapur and Arcot sub-divisions were pending before Magistrates at the close of the year as the accused had absconded.

147. *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 1890–91.		Licenses for the sale of intoxicating drugs issued in 1891–92.	
	Number.	Amount.	Number.	Amount.
		RS.		RS.
Ganjam	13	390	15	879
Vizagapatam	6	180	5	831
Godávari	4	120	5	961
Kistna	12	360	12	992
Nellore	14	420	10	2,570
Cuddapah	6	180	7	1,605
Anantapur	3	90	5	628
Bellary	26	780	24	5,745
Kurnool	3	90	2	311
Madras	45	1,965	30	4,795
Chingleput	5	150	11	957
North Arcot	16	480	16	9,126
South Arcot	9	270	9	2,638
Tanjore	15	450	16	3,997
Trichinopoly	12	360	12	3,002
Madura	14	420	16	4,114
Tinnevelly	13	390	10	1,563
Coimbatore	9	270	11	2,510
Nílgiris	..	..	..	..
Salem	11	330	9	1,325
South Canara	6	180	7	1,067
Malabar	31	930	28	5,373
Total	273	8,805	260	54,989

It will be observed that the number of licenses issued for the sale of intoxicating drugs manufactured from the hemp plant was 260 against 273 in the preceding year, and the fees realized thereon Rs. 54,989 against Rs. 8,805 in 1890–91. The decrease under shops is small and calls for no remark. The increase under fees is due to the sale of the privilege of vend by auction, alluded to in paragraph 143 of the last report. This result indicates that the traffic in these drugs, previously almost uncontrolled, was much larger than had been supposed. The Board has in consequence under its consideration the advisability of imposing restrictions on the possession of intoxicating drugs prepared from hemp plant, and the matter will be reported on separately.

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

148. *General results.*—In the year under report 30,591 cases, involving 32,024 persons, of which 29,413 cases, with 30,809 persons, were reported during the year, came before the officers of the department and 64 cases affecting 129 persons were sent to the magistracy direct without the intervention of the department. These results show a large increase over the figures of the previous year, the causes of which will be discussed below.

Classification of cases.

149. 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 ..	1890–91 ..	11	189	19	90	52	..	..	29	16	150	556
	1891–92 ..	**16**	**196**	**29**	**69**	**30**	**3**	..	**23**	**21**	**47**	**434**
Chicacole ..	1890–91 ..	142	221	181	253	100	..	..	47	24	115	1,083
	1891–92 ..	**175**	**135**	**155**	**214**	**77**	**51**	**1**	**30**	**11**	**149**	**998**
Cocanada ..	1890–91 ..	1	133	242	249	69	..	..	220	..	111	1,025
	1891–92 ..	**16**	**23**	**129**	**1,696**	**62**	**76**	..	**69**	..	**84**	**2,155**
Masulipatam.	1890–91 ..	59	123	149	233	116	44	..	369	4	82	1,179
	1891–92 ..	**111**	**101**	**197**	**172**	**186**	**162**	**1**	**268**	**17**	**162**	**1,377**
Nellore ..	1890–91 ..	2	86	59	146	69	14	..	29	21	62	488
	1891–92 ..	**5**	**192**	**72**	**190**	**71**	**40**	..	**24**	**17**	**136**	**747**
Arcot ..	1890–91 ..	114	108	481	355	250	82	6	90	87	619	2,192
	1891–92 ..	**226**	**158**	**627**	**583**	**458**	**117**	**8**	**186**	**155**	**856**	**3,324**
Chingleput..	1890–91 ..	..	..	31	108	70	..	..	8	3	32	252
	1891–92 ..	..	..	**58**	**161**	**73**	**12**	**3**	**10**	**11**	**105**	**433**
Madras Town Circle.	1890–91 ..	1	..	8	43	12	4	..	12	9	18	107
	1891–92 ..	**2**	..	**13**	**39**	**48**	**35**	..	**8**	..	**61**	**206**
Negapatam.	1890–91 ..	95	6	345	447	217	15	1	57	42	313	1,538
	1891–92 ..	**85**	..	**393**	**385**	**190**	**61**	**1**	**64**	**33**	**324**	**1,536**
Tinnevelly.	1890–91 ..	41	8	561	511	501	198	..	58	32	424	2,334
	1891–92 ..	**43**	**5**	**382**	**508**	**556**	**101**	**1**	**54**	**17**	**476**	**2,143**
Erode ..	1890–91 ..	89	52	522	926	464	102	3	117	40	650	2,965
	1891–92 ..	**69**	**60**	**667**	**1,849**	**624**	**192**	**4**	**81**	**61**	**758**	**4,365**
Calicut ..	1890–91 ..	199	862	696	4,207	462	732	3	135	12	624	7,932
	1891–92 ..	**688**	**855**	**965**	**6,091**	**429**	**919**	**2**	**161**	..	**1,585**	**11,695**
Total ..	1890–91 ..	754	1,788	3,294	7,568	2,382	1,191	13	1,171	290	3,200	21,651
	1891–92 ..	**1,436**	**1,725**	**3,687**	**11,957**	**2,804**	**1,769**	**21**	**928**	**343**	**4,743**	**29,413**

NOTE.—The figures for 1890–91 shown against the Cocanada Sub-division relate to the Circles of the Godávari district included last year in the Masulipatam Sub-division and those against Erode to the Circles of the Salem district included in the old Arcot Sub-division, and the Circles of the Coimbatore, Nilgiri and Trichinopoly districts, included in the old Calicut Sub-division.

Detection in the various Sub-divisions—Chatrapur.

150. In the Chatrapur Sub-division there was a considerable falling off in the number of cases reported, but it was mostly confined to unimportant offences, the detection of important ones, such as "smuggling" and "illicit distillation," showing an increase. The former related entirely to liquor smuggled from the Tributary Mahals or from the Agency tracts, and as in the previous year, no smuggling cases from the adjoining district of Pooree were detected. The decrease under "possession and sale of illicitly distilled spirits" was more than made up by the increase under "illicit distillation." This is satisfactory. Under "illicit transport" the increase was due to more efficient patrolling. There was a falling off under most other heads which is ascribed to improved knowledge of abkári laws on the part of renters and shopkeepers. The large decrease under "other offences" is specially satisfactory as evidencing that shopkeepers were not unduly harassed.

Chicacole.

151. Detection decreased in the Chicacole Sub-division from 1,083 cases in 1890–91 to 998 in the year under report. Under "smuggling," however, there was a marked increase. The falling off under "illicit distillation, &c.," is attributed to the exemplary punishments inflicted by the magistracy during 1890–91, and to the liberal working of the reward rules, which resulted in the practical extermination of distillation by Sundis in many places. The decrease under minor offences, such as "illicit transport," "unlicensed sales," &c., is on the whole satisfactory. About 51 cases of "possession of liquor without license" are shown against none in the previous year. This is probably due to more careful classification of offences during the year. The increase under "other offences" was due to the detection of a large number of cases of sale of toddy below the minimum price on the borders of the Godávari district, special attention having been paid to this subject on the introduction of the tree-tax system into the upland taluks from 1st October 1891.

Cocanada.

152. In the Cocanada Sub-division there was a large increase in the number of cases reported. It was practically confined to cases of "illicit manufacture of toddy" and was mainly due to the extension of the tree-tax system to the upland taluks of the Godávari district. The increase under "smuggling" was also due to the same cause, the cases being those of toddy smuggled from the rented tracts of Vizagapatam and Kistna districts into the adjoining tree-tapping areas. The falling off under "illicit distillation" and kindred offences is attributed to the facilities afforded to renters for opening stills on their own tickets pending the issue of licenses, and to sanction of transfers applied for. The cases under this head in 1890–91 related chiefly to the opening of stills in unlicensed places or the distillation of spirits in anticipation of the receipt of licenses. The decrease under "illicit transport" and "unlicensed sales" is due to the sealing up of surplus stocks in the possession of renters on the extension of the tree-tax system having tended to diminish the opportunities for these offences. Under "dilution" there was a large decrease due to the fact that toddy-spirit has been permitted to be sold at 70° under-proof The decrease under "other offences" is only apparent and is due to more careful classification of offences.

Masulipatam.

153. In the Masulipatam Sub-division there was an increase under all heads except "illicit distillation, &c.," "illicit manufacture of toddy" and "dilution." The increase under "smuggling" was due to the energy displayed by the Bezváda Circle Officer, while that under the minor heads of "illicit transport," "unlicensed sales," "possession of liquor without license," and "use of false measures" is attributed to frequent patrolling. There was a slight increase under "illicit distillation" and "sale of illicitly distilled spirits." Out of the 25 cases of the former class detected, one case deserves special mention from its having been detected in the Munagala estate, in which illicit distillation was being carried on apparently on a large scale inside the Rani's palace. The accused were convicted and special rewards sanctioned to the Inspector, M.R.Ry. Vasudevalu Naidu, and others, who showed much energy and ability in detecting the case. The falling off under "dilution" is due to the permission granted for the possession and sale of toddy-spirits at 70° under-proof as in Godávari. The large increase under "other offences," which shows that undue attention was paid to this class of crime, is unsatisfactory.

Nellore.

154. In the Nellore Sub-division there was an increase under all heads except "dilution" and "use of false measures." Five cases were reported under "smuggling" against two in the previous year, two of which related to liquor smuggled from rented to excise tracts and the other three from one tract to another where a higher rate of duty was in force. The satisfactory increase under "illicit distillation" and kindred offences is attributed to more efficient distribution of the preventive staff. The increase under "illicit manufacture of toddy" was due to the introduction of the tree-tax system into the Nellore taluk from 1st October 1891. The very large increase under "other offences" is evidently the result of undue attention paid to the detection of technical offences.

Arcot.

155. There was an increase under all heads of offences in the A[illegible] Sub-division. Out of 226 cases of "smuggling" detected during the year, against only 114 in the previous year, 207 were cases of smuggling

liquor from foreign territory, 14 from rented to excise tracts and the remaining 5 from one tract to another where the duty was higher. This was chiefly due to efficient patrolling at a time when there was a demand for cheap liquor owing to the adverse state of the season. The increase under "possession and sale of illicitly distilled spirits" was small, while that under the main head of "illicit distillation" was satisfactory. The increase under the remaining classes of offences, except "adulteration" was due to efficient patrolling under the tree-tax system and to frequent inspection of shops and depôts. Under "adulteration" 8 cases were reported, against 6 in the previous year, and were all cases of mixing noxious drugs with toddy. The proportion of cases classed under "other offences," though showing a slight decrease as compared with the previous year, still admits of considerable improvement.

Chingleput.

156. The total number of cases detected in the Chingleput Sub-division increased from 252 in the previous year to 433 in the year under report. The increase occurred chiefly under "illicit transport," "illicit manufacture of toddy" and "other offences," while 12 and 3 cases were reported under "possession of liquor without license" and "adulteration," respectively, against none in the previous year. The improvement under "illicit manufacture of toddy" is satisfactory, but the increase under "other offences" is the reverse. As observed in the previous reports, serious crime is rare in this sub-division which comprises principally the salt factories on the coast and the country immediately adjacent, which gives very little scope for crime.

Madras Town Circle.

157. The two cases of smuggling reported in the Madras Town Circle related to the smuggling of liquor from the Saidápet taluk into the town portion of the circle where a higher rate of duty is in force. The increase under "possession of liquor without license" was mainly confined to the unlicensed possession of *sonti soru*, an intoxicating preparation of rice, the manufacture of which is prohibited. Under "unlicensed sales" the increase was large, while cases of illicit manufacture of toddy showed a decrease.

Negapatam.

158. The number of cases detected in the Negapatam Sub-division was almost the same as that in the previous year. Under "smuggling," "unlicensed sales," "use of false measures" and "illicit manufacture of toddy," there was a decrease, while offences of "possession of liquor without license," "illicit transport" and "dilution" showed an increase. The decrease under "smuggling" chiefly occurred on the Pondicherry frontier in spite of, or perhaps in consequence of, special precautions taken to guard it. The decrease under "illicit manufacture of toddy" is attributed to a natural falling off in this class of crime in the circles of the Tanjore district where people are now well acquainted with the rules of the tree-tax system which has been in force in the district since 1888. The variations under the other heads do not call for remarks. Detection was not generally satisfactory in the sub-division, especially in the Cuddalore and Negapatam Circles, the large falling off in which has not been satisfactorily accounted for.

Tinnevelly.

159. In the Tinnevelly Sub-division there was a decrease under all the heads of offences except "smuggling" and "unlicensed sales." All the 43 cases of smuggling related to the transport of liquor from foreign territory. The decrease under "illicit transport" is not to be regretted, considering the technical nature of the offence. It is strange that not a single case of "possession of liquor without license" was reported in the Vattanam Circle where no less than 111 cases of this nature were reported in the previous year. This is probably due to incorrect classification. The increase under "unlicensed sales" was due to the fact that people resorted to toddy-drinking owing to the high price of arrack, the demand thus created for toddy inducing tree-foot sales. The increase under "other offences" was due to undue attention to the detection of technical offences.

Erode.

160. There was a large increase in detection in the Erode Sub-division as compared with the previous year. The increase occurred under all the heads except "smuggling" and "dilution." The falling off under "smuggling" is attributed to the opening of new liquor shops in the Kollegál taluk bordering on Mysore territory, which removed the temptation to transport liquor from that province, and to the introduction of the excise system into the Pudukóta State and the consequent enhancement of the price of liquor there. The increase under "illicit distillation" was due to the personal interest taken by the Erode Circle Officer in the detection of this important class of crime, as also to efficient patrolling of the preventive force. There was a satisfactory improvement under "illicit manufacture of toddy" and this, as well as the increase under "unlicensed sales" and "possession of liquor without license," was due to efficient patrolling. The increased detection of cases falling under the remaining heads indicate undue attention to petty offences.

Calicut.

161. In the Calicut Sub-division there was an enormous increase in the number of cases reported, which rose from 7,932 in the previous year to 11,695 in the year under report. The increase occurred under all heads except "illicit distillation, &c.," "unlicensed sales," and "adulteration." Under "smuggling" 688 cases were reported against 199 in the previous year, and this was mainly due to the formation of the Cochin Frontier Circles. Under "illicit distillation, &c.," there was a decrease both in the Malabar and South Canara circles of the sub-division. This result is unsatisfactory, especially in the latter district, where cashew distillation has not been put down. The increase in cases of "illicit transport" is evidently due to undue importance having been attached to this class of offences. There was a large increase under "illicit manufacture of toddy" throughout the sub-division, which is apparently due to a large portion of the sub-division being under the tree-tax system and to efficient supervision exercised over the preventive staff. It is noteworthy that more than 50 per cent. of the cases detected in the sub-division fall under this important head. There were large increases under the heads "possession of liquor without license" and "other offences." The results, especially under the latter head, are not satisfactory.

Cases under section 56 of the Act.

162. 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.	
	1890–91.	1891–92.
Chatrapur	150	47
Chicacole	90	80
Cocanada	27	53
Masulipatam	51	162
Nellore	50	136
Arcot	* 665	816
Chingleput	13	103
Negapatam	313	324
Tinnevelly	303	360
Erode	650	756
Calicut	* 1,057	1,584
Madras Town Circle	18	61
Total	† 2,737	4,482

* Inclusive of cases in the Circles transferred to the Erode Sub-division.
† Exclusive of cases shown against Erode Sub-division as these are included in the figures shown against Arcot and Calicut Sub-divisions.

There was a decrease in the number of these cases in the Chatrapur and Chicacole Sub-divisions. In Cocanada the number increased from 27 to 53, but the proportion of these cases to the total number reported continues to remain satisfactorily low. The Arcot, Negapatam, Erode and Calicut Sub-divisions show an increase in the total number of such cases, though the proportion shews a decrease, or is almost the same as in the previous year. There is, however, room for much improvement in all of them, especially in the first two sub-divisions. The number of these cases in the remaining sub-divisions has increased proportionately as well as absolutely, especially in the Chingleput Sub-division and the Madras Town Circle, where the results are unsatisfactory in this respect.

General results.

163. Taking all the sub-divisions together, there was a large increase in the number of offences detected during the year under report, which is mainly due to the extension of the tree-tax system over a considerable area, to the re-arrangement of circle limits, and the formation of new circles and sub-divisions, and to the greater activity and energy of the preventive staff which was considerably strengthened during the year. It is very satisfactory to note that the detection of smuggling shows a very large increase as compared with the previous year, which is due to the formation of the frontier circles in Malabar and to special measures adopted for efficiently patrolling the tracts bordering on the Nizam's Dominions and Mysore. There was a decrease under "possession and sale of illicitly distilled spirits." It is, however, satisfactory to observe that it was made up for by the increased detection under the main head of "illicit distillation."

Disposal of cases.

164. The following statement, compiled from Appendix H, shows the disposal of the 30,591 cases (including those pending on the 1st April) which came before the officers of the department during the year :—

Division.	Sub-division.		Pending on April 1, 1891, and since reported up to March 31, 1892.		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	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
		1891-92 ..	**454**	**436**	**5**	**1·1**	**93**	**20·5**	**11**	**2·4**	**24**	**5·3**	**133**	**29·3**	**255**	**56·2**	**52**	**11·5**	**440**	**97·0**	**14**	**3·0**
	Chicacole	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
		1891-92 ..	**1,027**	**1,077**	**11**	**1·1**	**104**	**10·1**	**135**	**13·2**	**37**	**3·6**	**287**	**28·0**	**656**	**63·9**	**59**	**5·7**	**1,002**	**97·6**	**25**	**2·4**
	Cocanada	1890-91 ..	1,266	1,378	132	10·4	44	3·5	288	22·7	95	7·5	559	44·1	563	44·5	66	5·2	1,188	93·8	78	6·2
		1891-92 ..	**2,263**	**2,443**	**41**	**1·8**	**55**	**2·4**	**896**	**39·6**	**108**	**4·8**	**1,100**	**48·6**	**974**	**43·0**	**49**	**2·2**	**2,123**	**93·8**	**140**	**6·2**
Central Division.	Masulipatam	1890-91 ..	1,219	1,349	225	18·5	120	9·8	116	9·5	15	1·2	476	39·0	661	54·2	23	1·9	1,160	95·1	59	4·9
		1891-92 ..	**1,436**	**1,532**	**106**	**7·4**	**307**	**21·4**	**56**	**3·9**	**17**	**1·2**	**486**	**33·9**	**823**	**57·3**	**20**	**1·4**	**1,329**	**92·6**	**107**	**7·4**
	Nellore	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
		1891-92 ..	**770**	**848**	..	..	**115**	**14·9**	**75**	**9·7**	**41**	**5·4**	**231**	**30·0**	**492**	**63·8**	**3**	**0·5**	**726**	**94·3**	**44**	**5·7**
	Arcot	1890-91 ..	2,438	2,707	3	0·1	416	17·1	300	12·3	130	5·3	849	34·8	1,222	50·1	115	4·7	2,186	89·6	252	10·4
		1891-92 ..	**3,569**	**4,092**	**6**	**0·2**	**501**	**14·3**	**346**	**9·6**	**159**	**4·4**	**1,012**	**28·5**	**2,193**	**61·4**	**26**	**0·7**	**3,231**	**90·6**	**338**	**9·4**
	Chingleput	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
		1891-92 ..	**437**	**447**	**3**	**0·6**	**90**	**20·6**	**30**	**6·8**	**25**	**5·7**	**148**	**33·8**	**269**	**61·6**	**2**	**0·5**	**419**	**95·9**	**18**	**4·1**
	Madras Town Circle.	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
		1891-92 ..	**213**	**265**	**1**	**0·5**	**40**	**18·8**	**22**	**10·3**	**15**	**7·0**	**78**	**36·6**	**123**	**57·7**	**2**	**1·0**	**203**	**95·3**	**10**	**4·7**
Southern Division.	Negapatam	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
		1891-92 ..	**1,610**	**1,679**	**2**	**0·1**	**294**	**18·3**	**247**	**15·3**	**29**	**1·8**	**572**	**35·5**	**952**	**59·1**	**15**	**1·0**	**1,539**	**95·6**	**71**	**4·4**
	Tinnevelly	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
		1891-92 ..	**2,285**	**2,351**	**6**	**0·3**	**282**	**12·3**	**469**	**20·5**	**53**	**2·3**	**810**	**35·4**	**1,392**	**60·9**	**10**	**0·5**	**2,212**	**96·8**	**73**	**3·2**
	Erode	1890-91 ..	3,054	3,256	26	0·8	619	20·2	270	8·8	89	2·9	1,004	32·8	1,936	63·4	39	0·1	2,979	97·5	75	2·5
		1891-92 ..	**4,441**	**4,665**	**18**	**0·4**	**642**	**14·5**	**259**	**5·8**	**109**	**2·4**	**1,028**	**23·1**	**3,254**	**73·3**	**22**	**0·4**	**4,304**	**96·8**	**137**	**3·1**
	Calicut	1890-91 ..	8,098*	8,315	15	0·2	408	5·0	471	5·8	223	2·8	1,117	13·7	6,490	80·1	99	1·2	7,706	95·1	392	4·8
		1891-92 ..	**12,086**	**12,189**	**187**	**1·6**	**681**	**5·6**	**616**	**5·1**	**343**	**2·8**	**1,827**	**15·1**	**9,271**	**76·7**	**270**	**2·3**	**11,368**	**94·1**	**718**	**5·9**
	Total	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
		1891-92 ..	**30,591**	**32,024**	**386**	**1·3**	**3,204**	**10·5**	**3,162**	**10·3**	**960**	**3·1**	**7,712**	**25·2**	**20,654**	**67·5**	**530**	**1·7**	**28,896**	**94·4**	**1,695**	**5·6**

Departmental releases.

165. *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 releases under this head decreased from 427 or 1·9 per cent. to the total number of cases under disposal in the previous year to 386 or 1·3 per cent. in the year under report. The marked fall in the number of releases under this head in the Cocanada Sub-division is satisfactory, and is chiefly due to the permission accorded to shopkeepers to sell toddy-spirits at the reduced strength of 70° under-proof. In Masulipatam also there was a decrease in the number of these releases, due to the same cause, but there is still room for improvement. In the Calicut Sub-division, on the other hand, there was a marked increase in the number of releases under this head, due mainly to the unsatisfactorily large number of releases in the Tellicherry Circle, which is under investigation.

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 3,204 or 10·5 per cent. of the total number of cases under disposal against 2,609 or 11·5 per cent. in 1890–91. In Chicacole and Tinnevelly the number of these releases was almost the same as in the previous year, but the proportion of these cases to the total number under disposal shows a slight increase. In the Chatrapur Sub-division the proportion of releases under this head shows a large decrease, while in Masulipatam it rose from 9·8 to 21·4 per cent., and in Chingleput from 7·6 to 20·6 per cent. In these Sub-divisions, as also in Negapatam and the Madras Town Circle, the proportion is still very high and is evidently due to undue attention being given to the detection of technical offences.

Releases under Head III (on proof of ignorance or inadvertence).—In spite of the considerable increase in the actual number of the releases under this head, the relative proportion to the total number of cases under disposal shows a decrease. This is satisfactory as evidencing greater care and improved knowledge on the part of renters, shopkeepers, &c., in regard to abkári matters generally. In the Cocanada Sub-division and the Madras Town Circle, however, the increase in the number of these releases was disproportionately large. In the former it was due to the leniency necessarily shown at first to offenders against the tree-tapping rules, while in the latter it is unsatisfactory and is probably due to the large number of petty cases reported during the year. The proportion of these releases was also very high in the Chicacole, Negapatam and Tinnevelly Sub-divisions. The attention of the officers concerned will be drawn to this unsatisfactory feature of their work.

Releases under Head IV (for want of proof).—There was an increase in the total number of releases under this head as compared with the previous year, but it is satisfactory to note that the proportion to the total number under disposal shows a decrease. This is, as explained in the report for 1890–91, due evidently to greater care on the part of subordinate officers of the department in dealing with suspected persons. The improvement is general except in the Chicacole and Chingleput Sub-divisions and the Madras Town Circle, in which last the proportion was most unsatisfactorily high.

As observed in previous reports, 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 *bonâ fide* arrests were made, but which the Inspectors had to release under this head, either for want of sufficient evidence to warrant their being committed for trial, or because witnesses retracted, before investigating officers, statements freely made before the officers making arrests.

Illegal arrests.

166. The annexed statement shows the number of cases in which arrests have been declared illegal by the superior authority before whom they came up for adjudication. 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 :—

Sub-division.		By department.	By police.	By others (village Magistrates, &c.).	Total.	Percentage to total number of cases disposed of.
Chatrapur	1890–91	14	..	..	14	2·5
	1891–92	**3**	**2**	**1**	**6**	**1·3**
Chicacole	1890–91	7	..	4	11	1·0
	1891–92	**17**	**2**	**1**	**20**	**2·0**
Cocanada	1890–91	12	4	2	18	1·5
	1891–92	**6**	**2**	..	**8**	**0·4**
Masulipatam	1890–91	2	3	..	5	0·4
	1891–92	**1**	**1**	..	**2**	**0·1**
Nellore	1890–91	7	2	..	9	1·8
	1891–92	**3**	**2**	..	**5**	**0·7**
Arcot	1890–91	14	6	1	21	1·0
	1891–92	**16**	**2**	..	**18**	**0·5**
Chingleput	1890–91	12	2	1	15	5·8
	1891–92	**7**	..	..	**7**	**1·7**
Madras Town Circle	1890–91	1	..	..	1	1·0
	1891–92	**4**	..	..	**4**	**2·3**
Negapatam	1890–91	12	..	..	12	0·8
	1891–92	**19**	**1**	..	**20**	**1·3**
Tinnevelly	1890–91	28	3	1	32	1·4
	1891–92	**15**	**1**	**1**	**17**	**0·7**
Erode	1890–91	25	7	6	38	1·2
	1891–92	**38**	**7**	**1**	**46**	**1·1**
Calicut	1890–91	72	5	..	77	1·0
	1891–92	**101**	**7**	**1**	**109**	**1·0**
Total	1890–91	206	32	15	253	1·2
	1891–92	**230**	**27**	**5**	**262**	**0·9**

There was a slight increase in the number of cases in which arrests were held illegal. The relative proportion of these cases, however, shows a decrease from 1·2 per cent. in 1890–91 to 0·9 per cent. in 1891–92. This is satisfactory, considering the large increase in the total number of cases dealt with by the department. The Chicacole and Negapatam Sub-divisions and the Madras Town Circle show an increase in the proportion of these cases as well as in their actual number. This is not satisfactory. There is also room for improvement in this respect in the Chatrapur, Chingleput, Erode and Calicut Sub-divisions, especially in the last two, where the number of these cases is very large.

Pendency of cases.

167. Twenty thousand six hundred and fifty-four cases or 67·5 per cent. of the total number that came up for disposal were sent by Inspectors for trial during the year against 14,705 cases or 64·7 per cent. in 1890–91. The number of cases pending before the officers of the department on 31st March 1892 was 1695 or 5·6 per cent. against 1,183 or 5·2 per cent. on the corresponding date in 1891. Considering the very large increase in the number of cases dealt with in the several sub-divisions, these results cannot be regarded as unsatisfactory. Chicacole and Tinnevelly show some improvement in the disposal of cases, but in Cocanada, Masulipatam, Nellore, Arcot, Chingleput and Calicut the percentage of pending cases was very high. In the Cocanada and Calicut Sub-divisions it is explained by the enormous increase in the number of cases reported and sent up for trial during the year; in the other sub-divisions the results cannot but be regarded as unsatisfactory.

Duration of cases.

168. 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. Of 1,634 persons whose cases were pending, the cases of 1,020 had been pending less than one month, those of 329 for more than one month but less than three months, and those of 285 for more than three months. Excluding exceptional cases, the average duration was above 20 days in the following Circles:—Rajahmundry 49, Mogaltur 25, Kurnool 32, Bellary 32, Anantapur 38, Cuddapah 36, Vellore 28, Conjeeveram 37, Dindigul 37, Madura 28, Udipi 30, and Ponáni 26. As compared with 1890–91, there was an increase in the duration of cases disposed of in the Rajahmundry, Kurnool, Anantapur, Vellore, Conjeeveram, Madura and Ponáni Circles. In Rajahmundry the increase was due to the press of tree-tapping work and to the Inspector having had to dispose of cases single-handed till near the close of the year, when his assistant was empowered to dispose of cases. In the Kurnool and Anantapur Circles the increase is ascribed to a good many of the accused having absconded taking refuge in the adjoining Native territory, while in the Vellore and Conjeeveram Circles it is attributed to more time and attention having been given to

improving the tree-tax system. The explanation as regards Vellore and Conjeeveram is not, however, satisfactory. The high average in Madura is due to the inefficiency of the officer in charge, who has since been removed from the Circle. The high average in Ponáni was due to the Inspector having been single-handed his assistant not having been empowered to enquire into cases. The explanation has been accepted in consideration of the large increase in the number of cases reported and disposed of in that circle. The average duration of cases in the Mogaltur, Bellary and Cuddapah Circles was less than in 1890–91, but there is much room for improvement in them as well as in the Dindigul and Udipi Circles. The high average in Dindigul is due, as in the case of Madura, to the dilatoriness of the Circle officer. On the whole it is satisfactory to note that, except in the Arcot Sub-division, which shows the worst results in the disposal of cases, there was an improvement in the promptness with which cases were disposed of. This is doubtless 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 instances to the sub-division of circles. The circles in which cases were most rapidly disposed of were Váyálur, Covelong, Negapatam and Pálghat (2 days); Surlá, Konada and Vattanam (3 days); Aska, Polavaram, Merkanam, Tranquebar and Adirámpatnam (4 days); Ganjam, Calingapatam, Karasa, Salem and Madras (5 days); Nizampatam, Vedarniem, Káyalpatnam and Kuttanguli (6 days).

Proportion of cases sent for trial.

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

Item.	1890–91. Number.	1890–91. Percentage.	1891–92. Number.	1891–92. Percentage.
Departmental releases	6,375	29·6	7,712	26·7
Written off owing to death or disappearance of parties, &c.	470	2·2	530	1·8
Sent for trial	14,705	68·2	20,654	71·5
Total ..	21,550	100·0	28,896	100·0

Disposal of cases by Magistrates.

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

Division.	Sub-division.		Pending on 1st April and since sent up for trial. Cases.	Persons.	Convicted. Cases.	Percentage.	Acquitted. Cases.	Percentage.	Pending. Cases.	Percentage.
			Disposal of Cases by the Magistracy.							
1	2		3	4	5	6	7	8	9	10
Northern Division.	Chatrapur ..	1890–91 ..	335	357	228	68·1	17	5·1	86	25·6
		1891–92 ..	**335**	**359**	**265**	**79·1**	**25**	**7·5**	**44**	**13·1**
	Chicacole ..	1890–91 ..	874	994	699	80·0	30	3·4	137	15·7
		1891–92 ..	**793**	**900**	**706**	**89·0**	**24**	**3·0**	**60**	**7·6**
	Cocanada ..	1890–91 ..	722	819	583	80·7	37	5·1	99	13·7
		1891–92 ..	**1,073**	**1,164**	**905**	**84·3**	**36**	**3·4**	**130**	**12·1**
Central Division.	Masulipatam.	1890–91 ..	761	878	572	75·2	22	2·9	170	22·3
		1891–92 ..	**989**	**1,075**	**588**	**59·5**	**25**	**2·5**	**376**	**38·0**
	Nellore ..	1890–91 ..	312	365	258	82·7	21	6·7	33	10·6
		1891–92 ..	**525**	**580**	**407**	**77·5**	**31**	**5·9**	**87**	**16·6**
	Arcot ..	1890–91 ..	1,415	1,566	1,077	76·1	59	4·2	279	19·7
		1891–92 ..	**2,472**	**2,788**	**1,896**	**76·7**	**107**	**4·3**	**469**	**19·0**
	Chingleput ..	1890–91 ..	217	228	158	72·8	19	8·8	40	18·4
		1891–92 ..	**309**	**320**	**248**	**80·3**	**10**	**3·2**	**51**	**16·5**
	Madras Town Circle.	1890–91 ..	69	76	63	91·4	3	4·3	3	4·3
		1891–92 ..	**126**	**160**	**83**	**65·9**	**9**	**7·1**	**34**	**27·0**
Southern Division.	Negapatam ..	1890–91 ..	1,036	1,081	826	79·7	38	3·6	172	16·6
		1891–92 ..	**1,122**	**1,148**	**947**	**84·4**	**26**	**2·3**	**148**	**13·2**
	Tinnevelly ..	1890–91 ..	1,532	1,577	1,293	84·4	61	4·0	177	11·5
		1891–92 ..	**1,560**	**1,599**	**1,292**	**82·8**	**41**	**2·6**	**225**	**14·4**
	Erode ..	1890–91 ..	2,197	2,290	1,819	82·7	62	2·8	315	14·3
		1891–92 ..	**3,568**	**3,675**	**2,979**	**53·4**	**105**	**2·9**	**483**	**10·7**
	Calicut ..	1890–91 ..	7,222	7,427	5,236	72·5	107	1·5	1,876	25·9
		1891–92 ..	**11,147**	**11,418**	**9,353**	**83·9**	**169**	**1·5**	**1,617**	**14·5**
	Total ..	1890–91 ..	16,692	17,658	12,812	76·8	476	2·8	3,387	20·3
		1891–92 ..	**24,019**	**25,181**	**19,669**	**81·9**	**608**	**2·5**	*** 3,724**	**15·5**

* Exclusive of 18 cases written off.

Acquittals.

171. The number of acquittals increased from 476 in 1890–91 to 608 in the year under report, but the relative proportion of these cases to the total number sent up for trial shows a decrease which, though slight, is satisfactory in view of the enormous increase in the number of cases sent up for trial during the year. The improvement is general, but is particularly marked in the Cocanada, Chingleput, Negapatam and Tinnevelly Sub-divisions. Nellore shows a slight improvement as compared with the previous year, but the proportion is still unsatisfactorily high. The Chatrapur Sub-division and the Madras Town Circle are the only ones which show an increase in the percentage of acquittals. In the former it is attributed to perfunctory inquiries and want of judgment on the part of an inexperienced officer. In the latter the results are equally unsatisfactory.

The remarks made at the close of paragraph 165 (releases under Head IV) apply 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 five years as shown below :—

1887-88	8·6
1888-89	6·4
1889-90	5·5
1890-91	3·6
1891-92	2·9

Pendency of cases.

172. There was a decrease in the proportion of cases pending before the magistracy, which is satisfactory in view of the large increase in the number of cases sent up to them for trial. The percentages are, however, unduly high in the Masulipatam Sub-division (38 per cent.), Nellore (16·6 per cent.), Arcot (19 per cent.), Chingleput (16·5 per cent.) and Madras Town Circle (27 per cent).

Rewards.

173. The amounts granted as rewards in each sub-division are shown below :—

	1890–91. RS.	1891–92. RS.		1890–91. RS.	1891–92. RS.
Chatrapur	1,745	2,887	Negapatam	2,813	3,102
Chicacole	7,474	4,966	Tinnevelly	4,010	4,223
Cocanada	4,326	3,847	Erode	* 25,768	8,320
Masulipatam		5,763	Calicut		19,666
Nellore	1,366	3,106			
Arcot	4,673	9,152	Total ..	53,558	66,747
Chingleput	937	811			
Madras Town Circle	446	904			

* Exclusive of the rewards granted in the Salem and Hosúr Circles of the present Erode Sub-division which are included in the figure shown against the Arcot Sub-division.

It will be observed that the rewards granted during the year increased in all the sub-divisions except Chicacole and Chingleput. In Madras the amount has more than doubled, though this has not been accompanied by correspondingly good results in detection. In Nellore and Arcot, on the other hand, the increase in rewards led to a satisfactory increase in the number of serious offences detected.

174. The marginal statement shows the number of assaults committed on officers of the department in the execution of their duty. The total number of cases shows an increase as compared with the previous year. As usual the Calicut Sub-division shows the largest number. The Deputy Commissioner, Southern Division, reports that these assaults have grown so numerous in the Malabar Circles during the year under report that special measures to repress them seem called for. Since the close of the year this has culminated in the murder of a Sub-Inspector on duty. It is hoped that the introduction of the uniform to be worn by the superior officers of the department will in some degree contribute towards putting down these assaults.

Assaults on officers.

Sub-division.	1890–91.	1891–92.
Chatrapur	4	5
Chicacole	6	5
Cocanada	4	7
Masulipatam	11	11
Nellore	4	5
Arcot	6	15
Chingleput	5	3
Madras Town Circle	..	..
Negapatam	12	11
Tinnevelly	14	9
Erode	27	29
Calicut	32	63
Total ..	125	163

but what is chiefly wanted is a proper comprehension by the subordinate magistracy of the gravity of these attacks upon Government officers in the execution of their duty, which at present they very generally fail to recognise, offenders being frequently punished with only a trifling fine.

Inspections of depôts and shops.

175. Inspections of depôts and shops were, as usual, regularly carried out in all Circles. The subjoined statement shows the number of such inspections in each sub-division :—

Sub-division.	1889-90.	1890-91.	1891-92.		
			Depôt.	Shop.	Total.
Chatrapur	3,155	† 3,827	588	4,726	5,314
Chicacole	6,969	12,287	1,565	15,826	17,391
Cocanada	1,476	6,217	358	14,916	15,274
Masulipatam	4,180	8,469	814	18,247	19,061
Nellore	6,135	7,748	1,058	10,579	11,637
Arcot	34,372	30,291	2,929	38,118	41,047
Chingleput	6,665	6,297	510	6,034	6,544
Madras Town Circle	28,103	36,270	879	32,262	33,141
Negapatam	17,276	23,087	1,035	27,956	28,991
Tinnevelly	9,621	13,075	1,392	17,038	18,430
Erode *	..	25,423	2,430	40,256	42,686
Calicut	30,529	21,115	2,688	29,901	32,589
Total ..	148,481	† 194,106	16,246	255,859	272,105

* The figures for 1889–90 relating to Erode are included in those shown against Arcot and Calicut.
† Correct figure as now reported.

Except in the Madras Town Circle which shows a decrease in this respect, the number of inspections increased in all sub-divisions, especially in Cocanada, Masulipatam, Erode and Calicut.

Extracts from reports of Divisional Officers and Collectors.

176. *Reports of Divisional Officers.*—The Assistant Commissioner, Chatrapur, reports that the relations between the officers of the department and the police were on the whole satisfactory. The Deputy Commissioner, Northern Division, however doubts this and remarks that if the police exerted themselves, they might detect many cases. This is no doubt true, but the Board does not think that there is any reason to complain of want of assistance from the police. The Assistant Commissioner, Cocanada, reports that he had frequently to apply to the Collector and his Taluk officers for advice and assistance which was most readily given, and that they otherwise took such keen interest in the working of the tree-tax system as tended materially to its success. The Assistant Commissioner, Masulipatam, reports that the village officials and the police co-operated with the departmental officers and helped in the detection of crime. The Nellore Assistant Commissioner reports that the relations between the department and the police were satisfactory during the year, but that no assistance was rendered by village officials who must have been aware of serious offences taking place in their villages. The Assistant Commissioner, Arcot, remarks that the liberal rewards granted in the year to the police and to village officials have secured their cordial co-operation in the detection of serious crime. The Assistant Commissioner, Chingleput, reports that the attitude of the police towards the department was fairly satisfactory, while that of the village officials was by no means so. The Assistant Commissioner, Negapatam, observes that the relations between this department and the police and the magistracy have been on the whole friendly and that there has been no cause for complaint. The Erode Assistant Commissioner reports that the relations of the department with the police and the magistracy are generally satisfactory in the Salem and Trichinopoly districts, where this state of affairs is doubtless due to the interest evinced by the Collectors of these districts in abkári matters. But in Coimbatore the attitude of a few of the subordinate magistrates was decidedly hostile, while that of the village officials was by no means friendly. The Collector to whom these matters were represented has promised to take the necessary steps in the matter. The Assistant Commissioner, Calicut, reports that the attitude of the magistracy in general towards this department

has continued to be cordial, and that though the police cannot be said to have devoted any attention to the detection of abkári cases, the relations between the two departments have been satisfactory on the whole. As regards village officials, it is reported that in South Canara a change is noticeable in their relation with the department and that they are not now so obstructive as they used to be. This is attributed entirely to the very great interest evinced by the Collector (Mr. Brodie) in abkári matters.

Collectors' reports.

The Collector of Ganjam observes that, as anticipated by him last year (*vide* paragraph 170 of the Board's Abkári Administration Report for 1890–91), there was a decrease in abkári crime during the year, which was due to the deterrent punishments inflicted by the magistracy under the guidance of a circular issued by him in the previous year, and considers that no more strengthening of the frontier parties is needed at present as the District Superintendent of Police has, at his instance, ordered his subordinates to co-operate with the Salt and Abkári Department and to do what they can to check smuggling which may, he thinks, be safely counted upon to decrease if his proposals to extend the Abkári Act to the Agency villages below the ghâts are approved of by Government. The Collectors of Vizagapatam and Godávari report that Revenue officers did a fair amount of inspection of abkári shops and depôts, and that no irregularities were reported by them. The Collector of Kistna reports that co-operation among the officers of the three departments (the Revenue, the Police and the Salt Departments) has been in general maintained as regards the detection of offences, and that the system of granting rewards to informers has aided in the successful working of the laws. The Collector of Nellore reports that the detection of abkári crime in the district was satisfactory. It is reported by the Collector of Cuddapah that the abkári laws worked well during the year, and that stringent orders were issued by him to village officials to co-operate with the officers of the department and help them in putting down illicit distillation, which is prevalent in the district, especially in the Jammalamadugu and Proddutur taluks, and that no cases of undue interference on the part of the preventive establishments came to his notice. The Collector of Bellary reports that he has ordered village officials to cordially support the officers of the department by giving them prompt help and information in regard to the detection of serious abkári crime in their villages. The Collector of South Arcot reports that on the whole the abkári laws have worked well in the district. The Collector of Tanjore reports that, so far as he can judge, the preventive duties of the department were creditably performed, and the penal provisions of the Act were worked by the magistracy with due discretion and moderation. The Collectors of Trichinopoly and Tinnevelly report that the Abkári Act was worked smoothly and satisfactorily, and that no cases of misconduct on the part of the officers of the department came to their notice. The Collector of Malabar reports that the extension of the tree-tax and excise systems has largely increased the temptation to illicit practices and vigilant attention on the part of the preventive staff will be necessary to safeguard the revenue. It may also be remarked that adequate punishments by the subordinate magistracy are equally necessary, and that the Deputy Commissioner has been obliged on more than one occasion to represent the want of such in this district.

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

CHAPTER X.—FINANCIAL RESULTS.

Demand, Collection and Balance statement.

178. 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.

Detailed 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
Country Spirits.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
1. License fees of (a) Private distilleries	..	1,730	1,730	..	1,730	1,730	..	..	..	..	..	..
(b) Do. warehouses ..	..	50	50	..	50	50	..	..	..	..	..	..
(c) Wholesale vend depôts ..	..	2,565	2,565	..	2,565	2,565	..	..	..	..	..	..
2. Excise duty on country spirits	15,002	30,26,894	30,41,896	14,998	29,85,235	30,00,233	4	..	4	..	41,659	41,659
3. Vend rents of (a) Rural vend areas	22,356	9,45,544	9,67,900	18,029	9,33,032	9,51,061	1,109	..	1,109	3,218	12,512	15,730
(b) Independent shops ..	16,089	8,24,140	8,40,229	6,863	8,14,465	8,21,328	5,701	900	6,601	3,525	8,775	12,300
4. Rents for the combined privileges of manufacture and vend of country spirits.	5,438	5,43,803	5,49,241	5,086	5,34,762	5,39,848	36	..	36	316	9,041	9,357
5. Revenue derived in Agency tracts from (a) License fees	..	2,375	2,375	..	2,375	2,375	..	..	..	..	..	..
(b) Rentals	939	50,000	50,939	939	47,938	48,877	..	..	..	..	2,062	2,062
(c) Direct Government management (amani).	7,820	53,124	60,944	7,501	48,571	56,072	233	..	233	86	4,553	4,639
Total ..	67,644	54,50,225	55,17,869	53,416	53,70,723	54,24,139	7,083	900	7,983	7,145	78,602	85,747
Country Spirits and Toddy combined.												
6. Joint rents of country spirits and toddy farms	69	48,695	48,764	..	48,695	48,695	..	..	..	69	..	69
7. Tree-tax	..	..	..	..	..	..	..	..	..	..	..	..
Total ..	69	48,695	48,764	..	48,695	48,695	..	..	..	69	..	69
Toddy.												
8. Rents of (a) Farms	14,796	14,10,306	14,25,102	14,364	13,98,714	14,13,078	316	..	316	116	11,592	11,708
(b) Independent shops	75,351	22,97,143	23,72,494	51,945	22,52,839	23,04,784	9,871	2,051	11,922	13,535	42,253	55,788
9. License fees of shops	2,354	98,343	1,00,697	798	96,405	97,203	736	30	766	820	1,908	2,728
10. Tree-tax	71,526	16,90,890	17,62,416	61,559	16,13,009	16,74,568	3,879	..	3,879	6,088	77,881	83,969
Total ..	1,64,027	54,96,682	56,60,709	1,28,666	53,60,967	54,89,633	14,802	2,081	16,883	20,559	1,33,634	1,54,193
Foreign Spirits.												
11. Excise duty on (a) Locally-made foreign spirits.	1	40,606	40,607	1	40,515	40,516	..	..	..	..	91	91
(b) Country-brewed beer ..	..	18,722	18,722	..	18,722	18,722	..	..	..	..	..	..
(c) Methylated spirits ..	..	727	727	..	727	727	..	..	..	..	..	..

Detailed 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
Foreign Spirits—cont.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS	RS.	RS.	RS.	RS.
12. Fees for licenses for the vend of foreign spirits. I. Wholesale	..	1,525	1,525	..	1,525	1,525	..	..	..	..	..	..
II. Retail—												
(a) Shops	50	18,550	18,600	..	18,550	18,550	..	..	..	50	..	50
(b) Hotels	..	1,075	1,075	..	1,075	1,075	..	..	..	..	..	..
(c) Refreshment rooms. (1) Railway .	..	3,031	3,031	..	3,031	3,031	..	..	..	..	..	..
(2) Others ..	..	1,175	1,175	..	1,175	1,175	..	..	..	..	..	..
(d) Taverns	5,688	1,87,374	1,93,062	5,571	1,86,349	1,91,920	..	..	..	117	1,025	1,142
(e) Occasional licenses ..	..	317	317	..	317	317	..	..	..	..	..	..
(f) Special do.	..	65	65	..	65	65	..	..	..	..	..	..
(g) Auctioneers' do.	..	3,136	3,136	..	3,086	3,086	..	..	..	..	50	50
Total ..	5,739	2,76,303	2,82,042	5,572	2,75,137	2,80,709	..	..	..	167	1,166	1,333
Miscellaneous.												
13. Contributions for establishments employed at distilleries and warehouses.	..	..	..	..	..	..	..	..	..	..	..	..
14. Penalties and forfeitures	1,841	29,048	30,889	1,715	28,607	30,322	126	56	182	..	385	385
15. Miscellaneous. (a) Fees for licenses for the sale of intoxicating drugs.	30	54,989	55,019	30	54,183	54,213	..	..	..	..	806	806
(b) Other items	27	6,093	6,120	27	6,093	6,120	..	..	..	..	..	..
Total ..	1,898	90,130	92,028	1,772	88,883	90,655	126	56	182	..	1,191	1,191
Total, Abkári ..	2,39,377	1,13,62,035	1,16,01,412	1,89,426	1,11,44,405	1,13,33,831	22,011	3,037	25,048	27,940	2,14,593	2,42,533
Opium.												
16. Pass duty on opium imported from Indore	..	3,56,650	3,56,650	..	3,56,650	3,56,650	..	..	..	..	..	..
17. Vend rents of farms	50,349	3,29,734	3,80,083	37,820	3,01,233	3,39,053	6,763	..	6,763	5,766	28,501	34,267
18. Miscellaneous	..	405	405	..	405	405	..	..	..	..	..	..
Total, Opium ..	50,349	6,86,789	7,37,138	37,820	6,58,288	6,96,108	6,763	..	6,763	5,766	28,501	34,267
Grand Total, Opium and Abkári ..	2,89,726	1,20,48,824	1,23,38,550	2,27,246	1,18,02,693	1,20,29,939	28,774	3,037	31,811	33,706	2,43,094	2,76,800

Arrears.

179. The total arrear demand under abkári and opium at the beginning of the year under report was Rs. 2,89,726, of which Rs. 2,27,246 were collected and Rs. 28,774 remitted, leaving a balance of Rs. 33,706 at the end of the year.

The largest remissions were in Madras, Tanjore, South Arcot and Nellore. The amount remitted in Madras represented loss by resale of certain arrack shops and also by the default of some toddy shopkeepers. That in Tanjore was the loss by the resale of toddy shops, and that in South Arcot of arrack shops. The amount remitted in Nellore was the loss by the resale of shops of both kinds.

Current demand.

180. The total current demand amounted to Rs. 1,20,48,824 as against Rs. 1,20,75,804 for the previous year, showing a decrease of Rs. 26,980 or ·2 per cent. The following statement shows the current demand under all the major heads of Abkári and Opium revenue for 1891–92 and 7 preceding years :—

Item.	1884–85.	1885–86.	1886–87.	1887–88.	1888–89.	1889–90.	1890–91.	1891–92.
	RS.	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	54,50,225
Do. spirits and toddy combined ..	9,33,785	10,69,363	7,89,499	805,938	7,99,847	4,49,619	71,668	48,695
Toddy	22,84,021	27,98,374	30,81,315	35,89,539	39,65,736	44,20,164	51,76,370	54,96,682
Foreign spirits .. } Miscellaneous .. }	64,910	1,34,248	92,729					
Foreign spirits ..				3,05,837	3,02,669	3,81,764	3,47,288	2,76,303
Miscellaneous ..				12,052	11,680	29,634	37,743	90,130
Total, Abkári ..	71,32,731	80,53,102	85,27,117	91,13,405	97,53,759	107,24,104	113,52,277	113,62,035
Opium	6,60,155	7,58,551	6,70,380	6,59,568	6,74,411	5,99,168	7,23,527	6,86,789
Grand Total, Excise ..	77,92,886	88,11,653	91,97,497	97,72,973	1,04,28,170	1,13,23,272	1,20,75,804	1,20,48,824

The decrease under country spirits was due to a falling off in receipts of excise duty, consequent on decreased consumption, and in rentals. That under country spirits and toddy combined was due to the separation of the 2 privileges in the Bandar and Répalle taluks of the Kistna district (the only tracts in which that system was in force) from 1st October 1891. The increase under toddy was due to the extension of the tree-tax system to certain new areas during the year under report and to its successful working in the tracts in which it had previously been in force. The decrease under foreign liquor was caused by a falling off in tavern rentals. The increase under "Miscellaneous" was due to increase in penalties imposed on renters for failure to pay up their monthly kists on the prescribed date and to the introduction of the system of selling ganja shops by auction which proved much more profitable than the fixed license fee system in force in the previous year. The decrease under opium occurred under pass duty owing to smaller imports of the drug into Godávari, Vizagapatam, and was also partly due to lower rentals obtained for opium farms owing to losses sustained by renters in the previous year. The percentage of revenue under country spirits levied in the shape of excise duty and in the shape of rents for the privilege of vend was almost the same as in the previous year, viz., 56 and 32 per cent.

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.

Collections.

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

COMPARATIVE Statement of Collections of Abkári and Opium Revenue for 1891-92 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.
	1890–91.	1891–92.	1890–91.	1891–92.	1890–91.	1891–92.	1880–91.	1891–92.	1890–91.	1891–92.	1890–91.	1891–92.	1890–91.	1891–92.	1890–91.	1891–92.	
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 ..	1,15,794	1,62,617	..	..	19,570	25,171	5,269	3,152	586	1,101	1,41,219	1,92,041	19,129	20,640	1,60,348	2,12,681	+ 52,333
2. Vizagapatam.	2,10,698	2,21,477	..	..	38,231	46,358	550	625	225	839	2,49,704	2,69,299	1,46,612	1,49,157	3,96,316	4,18,456	+ 22,140
3. Godávari ..	4,17,702	3,71,672	..	..	2,51,701	4,09,248	3,569	3,513	151	2,503	6,73,123	7,86,936	2,94,431	2,79,271	9,67,554	10,66,207	+ 98,653
4. Kistna ..	5,07,690	5,35,163	78,295	48,695	2,20,525	2,50,224	4,444	3,243	560	1,913	8,11,814	8,39,238	46,727	49,861	8,58,541	8,89,099	+ 30,558
5. Nellore ..	1,71,988	1,47,307	..	..	49,397	55,182	3,062	1,810	1,788	2,397	2,26,235	2,06,696	4,529	5,706	2,30,764	2,12,402	— 18,362
6. Cuddapah ..	2,58,647	2,37,504	..	..	1,29,689	1,45,041	4,520	5,635	327	1,796	3,93,183	3,89,976	7,422	9,366	4,00,605	3,99,342	— 1,263
7. Anantapur ..	1,80,749	2,01,176	..	..	2,68,303	2,58,660	1,798	1,825	368	816	4,51,218	4,62,477	3,045	2,510	4,54,263	4,64,987	+ 10,724
8. Bellary ..	3,46,065	2,72,263	..	..	3,25,228	3,18,861	3,633	1,875	1,647	6,091	6,76,573	5,99,090	9,264	10,039	6,85,837	6,09,129	— 76,708
9. Kurnool ..	1,57,972	90,092	2,200	..	2,66,867	2,78,388	1,110	494	256	539	4,28,405	3,69,513	8,371	8,562	4,36,776	3,78,075	— 58,701
10. Madras ..	4,60,289	4,92,902	..	..	4,68,374	4,37,908	1,85,117	1,56,798	10,543	14,611	11,24,323	11,02,219	71,611	77,830	11,95,934	11,80,049	— 15,885
11. Chingleput.	1,40,170	1,58,545	..	..	1,59,807	1,70,603	3,629	1,208	1,099	2,052	3,04,705	3,32,408	5,012	4,045	3,09,717	3,36,453	+ 26,736
12. North Arcot.	5,67,294	5,44,038	..	..	3,58,711	3,55,538	17,350	13,994	2,519	13,579	9,45,874	9,27,149	15,349	17,452	9,61,223	9,44,601	— 16,622
13. South Arcot.	4,80,264	4,42,744	..	..	2,03,473	2,13,209	3,841	4,313	1,802	3,026	6,89,380	6,63,292	2,468	2,345	6,91,848	6,65,637	— 26,211
14. Tanjore ..	1,81,644	1,83,680	..	..	7,22,815	8,61,927	2,665	2,158	3,208	8,604	9,10,332	10,56,369	4,573	5,641	9,14,905	10,62,010	+ 1,47,105
15. Trichinopoly.	1,78,760	2,04,890	..	..	1,54,717	1,71,270	650	615	729	3,812	3,34,856	3,80,587	6,424	4,459	3,41,280	3,85,046	+ 43,766
16. Madura ..	2,41,277	2,16,870	..	..	1,85,533	2,06,502	2,343	2,227	449	4,153	4,29,602	4,29,752	5,618	7,381	4,35,220	4,37,133	+ 1,913
17. Tinnevelly ..	1,34,267	1,07,495	..	..	1,49,609	1,57,555	4,691	6,337	1,161	2,543	2,89,728	2,73,930	3,980	2,871	2,93,708	2,76,801	— 16,907
18. Coimbatore.	2,63,611	1,99,978	..	..	3,23,797	3,37,079	16,861	11,158	1,663	4,953	6,05,932	5,53,168	5,676	7,965	6,11,608	5,61,133	— 50,475
19. Nílgiris ..	1,74,903	1,64,157	..	..	..	..	73,394	50,802	102	21	2,48,399	2,14,980	6,185	6,600	2,54,584	2,21,580	— 33,004
20. Salem ..	2,77,127	2,58,117	..	..	3,78,269	3,84,021	3,235	2,867	3,262	5,524	6,61,893	6,50,529	6,147	5,185	6,68,040	6,55,714	— 12,326
21. South Canara.	1,21,415	99,767	..	..	1,64,922	1,76,659	490	405	1,516	2,983	2,88,343	2,79,814	2,025	1,820	2,90,368	2,81,634	— 8,734
22. Malabar ..	1,31,017	1,11,685	11	..	2,45,047	2,30,229	5,747	5,655	1,774	6,799	3,83,596	3,54,368	14,477	17,402	3,98,073	3,71,770	— 26,303
Total ..	57,19,243	54,24,139	80,506	48,695	50,84,585	54,89,633	3,47,968	2,80,709	36,135	90,655	1,12,68,437	1,13,33,831	6,89,075	6,96,108	1,19,57,512	1,20,29,939	+ 72,427

An increase of revenue, due mainly to improved systems of Abkári administration, is noticeable in 9 out of 22 districts. The districts which show the largest decrease are noted in the margin.

1. Bellary.	7. Nellore.
2. Kurnool.	8. Tinnevelly.
3. Coimbatore.	9. North Arcot.
4. Nílgiris.	10. Madras.
5. Malabar.	11. Salem.
6. South Arcot.	12. South Canara.

In Bellary, the decrease which occurs under country spirits was due partly to a fall in consumption on account of the state of the season and partly to a decrease in the vend rents owing to the abnormally high bids in the previous year and to the efforts of the temperance party in Bellary town to induce Muhammadans and Hindus to abstain from intoxicating liquors. The decrease in Kurnool was due to the renters buying arrack in the wholesale depôt at Timmancherla in the Anantapur district *instead* of getting their supplies direct from distilleries as in the year previous. The unfavorable character of the season accounts for the decrease in Coimbatore. It led to a fall in consumption and in vend rents. The decrease in the Nílgiris is attributed to timidity on the part of bidders at arrack and tavern sales owing to the heavy losses sustained by the renters of the previous year. The decrease in Malabar was occasioned by the unsatisfactory working of the excise contract during the first half-year and to the novelty of the excise system in the second, as also to the prevalence of illicit practices. The decrease in South Arcot was the result of a falling off in rentals owing to the unfavorable character of the season, and that in Nellore was occasioned by a fall in consumption owing to the high prices of food-grains. The decrease in Tinnevelly was due to a fall in rentals owing to combination of bidders and to the state of the season, while that in North Arcot was due partly to the latter of these causes and partly to the completion of the Villupuram-Guntakal Railway works and the dispersion of the labourers employed thereon. The decrease in Madras occurred under tree-tax and tavern rentals owing to the drought which prevailed during the year, while that in Salem is ascribed to similar causes and to the preference shown by consumers for toddy. The novelty of the system of collecting arrack revenue, introduced during the second half-year, accounts for the decrease in South Canara.

182. According to the Accountant-General's books, the total receipts under Abkári and Opium for 1891–92, exclusive of interest on arrears, amounted to Rs. 1,21,37,900 against Rs. 1,19,96,676 in the previous year, showing an increase of Rs. 1,41,224. 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 178 above). The larger figures given by the Accountant-General are, it will be seen, mainly due to advance payments :—

District.	Amount as per treasury accounts.	DEDUCT.		Net collections.	ADD.		Amount as per demand, collection and balance statement.
		Collections made on account of other districts.	Collections on account of future kists.		Collections made in other districts.	Collections made in advance in previous years and brought to account in this year.	
1	2	3	4	5	6	7	8
	RS.	RS.	RS.	RS.	RS.	RS.	RS.
1. Ganjam	2,12,577	..	12	2,12,565	..	116	2,12,681
2. Vizagapatam	3,01,411	..	2,292	2,99,119	1,18,669	668	4,18,456
3. Godávari	9,05,293	..	1,09,067	7,96,226	2,16,330	53,651	10,68,207
4. Kistna	8,71,739	3,111	8,244	8,60,384	18,900	9,815	8,89,099
5. Nellore	1,79,206	19,228	1,518	1,58,460	49,821	4,121	2,12,402
6. Cuddapah	3,72,059	39,279	8,783	3,23,997	64,595	10,750	3,99,342
7. Anantapur	3,93,647	13,884	526	3,79,237	85,750	..	4,64,987
8. Bellary	6,31,418	28,802	4,386	5,98,230	3,632	7,267	6,09,129
9. Kurnool	3,56,389	714	2,505	3,53,170	22,676	2,229	3,78,075
10. Madras	14,40,937	4,59,180	28,643	9,53,114	1,91,612	35,323	11,80,049
11. Chingleput	2,96,288	8,140	1,642	2,86,506	49,227	720	3,36,453
12. North Arcot	11,24,121	2,74,658	10,176	8,39,287	92,236	13,078	9,44,601
13. South Arcot	7,84,634	1,22,416	28,290	6,33,928	4,822	26,887	6,65,637
14. Tanjore	11,46,392	78,514	65,667	10,02,211	12,228	47,571	10,62,010
15. Trichinopoly	3,27,824	28,286	16,770	2,82,768	89,847	12,431	3,85,046
16. Madura	3,91,242	3,147	14,634	3,73,461	56,688	6,984	4,37,133
17. Tinnevelly	2,59,355	662	4,374	2,54,319	15,545	6,937	2,76,801
18. Coimbatore	7,08,679	1,52,570	12,878	5,43,231	9,802	8,100	5,61,133
19. Nilgiris	1,40,750	..	3,300	1,37,450	82,514	1,616	2,21,580
20. Salem	6,54,414	36,588	16,447	6,01,379	32,006	22,329	6,55,714
21. South Canara	2,91,805	..	13,325	2,78,480	700	2,454	2,81,634
22. Malabar	3,47,720	5,081	12,610	3,30,029	26,055	15,686	3,71,770
Total ..	1,21,37,900	12,74,260	3,66,089	1,04,97,551	12,43,655	2,88,733	1,20,29,939

Balance.

183. The balance that remained to be collected at the end of the year was Rs. 2,76,800 against Rs. 2,63,455 in the previous year. This amount has since been reduced by subsequent collections and remissions to Rs. 1,13,194 at the end of July 1892.

Charges.

184. The charges debitable to excise during the year amounted to Rs. 5,60,176 against Rs. 4,70,540 in 1890–91. As observed in paragraph 139 of the Salt Administration Report for 1891–92, there are insuperable difficulties in working out the salt and excise charges separately; consequently 24 per cent. of the aggregate charges has been debited to excise as ordered by Government (*vide* G.O., No. 1338, Financial, dated 18th December 1891, communicated in G.O., Mis. No. 111, Revenue, dated 8th January 1892, and G.O., Mis. No. 2580, Revenue, dated 27th May 1892). As it would not be correct to apply the above proportion to each individual head of expenditure, some of those heads relating wholly to salt and some wholly to abkári, details of abkári charges cannot be given separately as in the previous year, and Appendix M is therefore omitted for the year under report. The increase of nearly Rs. 90,000 in excise charges is explained in paragraph 140 of the Salt Administration Report for 1891–92.

	Net Revenue.
	RS.
Receipts according to the Accountant-General's figures ...	1,21,37,900
Charges	5,60,176
Total ...	1,15,77,724

185. The net abkári and opium revenue for 1891-92 after deducting charges amounted to Rs. 1,15,77,724,* showing an increase of more than half a lakh over that realized in the previous year.

General incidence of taxation.

186. 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 as in the previous year.

W. O. HORNE,
Ag. Secretary to the Commissioner of
Salt, Abkári and Separate Revenue.

MADRAS,
1st October 1891.

APPENDIX A.

STATEMENT showing the consumption of Country Spirits, distribution of Shops, &c., in the several Taluks and Towns during the year 1891-92.

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	398	23	1,563	40,790	17,429	·027	44	4·5	1,627	5 5 0	5 0 0	2 14 0	
Berhampore town ..	25,647	5	12	144	11,792	4,932	10,342	·403	862	·4	2,137	3 0 0	2 10 0	1 12 0	
Goomsur	316,759	1,621	85	94	785	14,285	6,339	·020	75	19·0	3,726	5 4 0	4 7 0	3 0 0	
Chicacole	604,829	1,330	98	..	2,768	16,054	8,359	·014	85	13·6	6,172	..	4 8 0	2 8 0	
Total ..	1,594,755	4,728	593	261	16,908	76,061	42,469	·026	72	7·9	2,689	4 0 3	4 6 3	2 11 11	
VIZAGAPATAM DISTRICT.															
Excise—Contract Distillery Supply System.															
Anakápalle	152,372	297	16	..	2,830	..	1,981	·013	124	18·6	9,523	..	4 3 2	..	
Bimlipatam	105,180	206	12	..	1,650	..	1,155	·011	96	17·2	8,765	..	4 8 0	..	
Bimlipatam town	9,827	1	7	..	5,980	..	4,186	·426	598	·14	1,404	..	4 4 0	..	
Bobbili	128,834	268	5	..	55	1,105	481	·004	96	53·6	25,767	..	4 0 0	2 6 11	
Chípurupalle	156,740	549	9	..	1,148	348	943	·006	105	61·0	17,415	..	4 8 0	2 12 0	
Gajapatinagaram	123,699	333	17	..	365	1,207	738	·006	43	19·6	7,276	..	4 8 0	2 4 0	
Golgonda	118,678	525	10	..	1,950	..	1,365	·011	136	52·5	11,868	..	4 5 0	..	
Pálkonda	208,138	334	18	..	57	5,050	2,060	·010	114	18·5	11,563	..	4 8 0	2 3 5	
Párvatipur	109,003	401	6	..	..	2,350	940	·009	157	66·8	18,167	..	..	2 6 10	
Sarvasiddhi	155,014	360	12	35	2,762	..	1,961	·013	163	30·0	12,918	3 12 0	3 12 8	..	
Sálúr	83,420	180	11	..	150	2,900	1,265	·015	115	16·4	7,584	..	4 8 0	2 3 4	
Srungavarapukóta ..	129,238	274	11	..	814	242	667	·005	61	24·9	11,749	..	3 12 11	2 8 0	
Viravilli	197,730	424	39	..	2,840	..	1,988	·010	51	10·9	5,070	..	3 15 10	..	
Vizagapatam	62,835	169	11	1	1,959	..	1,372	·022	125	15·4	5,712	..	2 11 2	..	
Vizagapatam town ..	33,723	4	14	842	33,029	77	23,825	·706	1,702	·28	2,409	2 12 0	2 4 0	..	
Vizianagrum	134,472	292	5	..	462	..	323	·002	65	58·4	26,894	..	4 8 0	..	
Vizianagrum town ..	32,348	2	10	..	8,640	..	6,048	·187	605	·2	3,235	..	4 8 0	..	
Total ..	1,941,251	4,619	213	878	64,691	13,279	51,298	·026	241	21·7	9,114	2 13 2	4 4 7	2 4 7	

APPENDIX A—*cont.*

Statement showing the consumption of Country Spirits, distribution of Shops, &c., in the several Taluks and Towns during the year 1891-92—*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	170	..	14,860	32,112	15,578	·059	92	2·3	1,538	..	1 8 0	1 2 0	
Amalápuram	256,032	506	131	..	25,784	..	10,314	·040	79	3·9	1,954	..	1 8 0	..	
Narsápur	230,346	437	165	..	..	58,211	17,463	·076	106	2·6	1,396	..	..	1 2 0	
Tanuku	203,973	371	133	..	..	57,067	17,120	·084	129	2·8	1,533	..	..	1 2 0	
Bhímavaram	122,007	321	102	..	..	44,387	13,316	·109	130	3·1	1,196	..	..	1 2 0	
Rajahmundry	107,329	378	78	..	4,744	36,754	12,924	·120	166	4·8	1,376	..	1 8 0	1 2 0	
Rajahmundry town ..	38,343	39	5	..	..	45,191	13,557	·353	2,711	7·8	7,668	..	..	1 2 0	
Peddápuram	137,893	428	95	..	17,899	1,970	7,751	·056	81	4·5	1,451	..	1 8 0	1 2 0	
Ellore	172,795	729	136	669	..	98,719	30,084	·174	221	5·3	1,270	6 0 0	..	1 8 0	
Yernagúdem	136,535	486	131	..	..	56,328	16,898	·124	129	3·7	1,042	..	..	1 2 0	
Cocanada	120,676	190	73	..	13,807	53,020	21,429	·177	293	2·6	1,653	..	2 8 0	2 4 0	
Pithápuram	83,892	192	40	..	29,237	..	11,695	·139	292	4·8	2,097	..	1 8 0	..	
Tuni	81,789	320	34	121	8,004	..	3,286	·040	97	9·4	2,405	4 8 0	1 8 0	..	
Total ..	1,953,013	4,796	1,293	790	114,335	483,759	191,415	·098	148	3·7	1,510	..	..	..	

APPENDIX A—*cont.*

Statement showing the consumption of Country Spirits, distribution of Shops, &c., in the several Taluks and Towns during the year 1891-92—*cont.*

KISTNA DISTRICT.

Excise—Contract Distillery Supply System.

Taluks and towns.	Population.	Area.	Number of shops opened.	Consumption. 20° under-proof.	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. 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
		SQ. MLS.		GALS.	GALS.	GALS.	GALS.	GALS.	GALS.	GALS.			RS. A. P.	RS. A. P.	RS. A. P.	
Guntúr	143,276	487	74	..	19,360	..	..	13,552	·095	183	6·58	1,936	..	4 0 1	..	
Guntúr town	23,486	13	4	..	10,234	..	..	7,164	·305	1,791	3·25	5,871	..	4 7 6	..	
Palnád	147,985	1,066	62	..	5,932	240	..	4,249	·029	68	17·19	2,290	..	4 8 0	3 2 0	
Narsaraopet	156,561	712	76	..	7,945	..	..	5,562	·035	73	9·37	2,060	..	4 8 0	..	
Sattenapalle	138,853	714	91	50	11,850	..	..	8,335	·060	91	7·85	1,526	4 8 0	4 8 0	..	
Nandigáma	126,693	661	54	97	13,736	..	..	9,692	·076	179	12·24	2,346	3 12 0	3 14 10	..	
Bezváda	89,100	423	44	51	8,526	..	..	6,009	·067	136	9·61	2,025	4 8 0	4 5 7	..	
Bezváda town	17,652	4	6	..	16,613	..	..	11,629	·658	1,938	·66	2,942	..	4 8 0	..	
Vinukonda	82,434	643	22	..	1,696	..	..	1,187	·014	54	29·23	3,747	..	4 6 1	..	
Gudíváda	118,041	595	68	378	14,739	2,062	..	11,445	·097	168	8·75	1,736	4 6 0	3 9 4	2 3 9	
Núzvíd	152,069	694	85	..	13,808	151	..	9,726	·064	114	8·16	1,789	..	4 5 0	2 14 0	
Vissannapet	61,102	324	17	843	1,715	..	..	1,875	·031	110	19·06	3,594	4 8 0	3 12 9	..	
Masulipatam town	38,851	4	8	21,936	4,660	211	..	20,895	·537	2,612	·50	4,856	4 8 0	4 4 0	3 2 0	
Total ..	1,290,103	6,340	611	23,355	130,814	2,664	..	111,320	·086	182	10·37	2,111	4 6 0	4 1 11	2 13 6	

Renting System.

Taluks and towns.	Population.	Area.	Number of shops opened.	20° under-proof.	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.	20° under proof.	30° under proof.	60° under-proof.	Remarks.
Répalle	222,881	644	383	..	..	1,098	84,487	25,785	·115	67	1·68	582	..	..	1 8 0	
Bápatla	180,435	679	113	..	..	591	43,792	13,374	·074	118	6·00	1,597	..	..	1 5 0	
Bandar	159,687	734	352	..	..	15,752	63,465	25,340	·159	72	2·08	454	..	..	2 4 0	
Total ..	563,003	2,057	848	..	..	17,441	191,744	64,499	·114	76	2·42	661	..	..	1 11 0	

The average selling price of a gallon of 70° under-proof in these tracts is reported to be Rs. 1-6-4.

APPENDIX A—*cont.*

Statement showing the consumption of Country Spirits, distribution of Spirits, &c., in the several Taluks and Towns during the year 1891-92—*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 prices 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	53	..	6,373	..	4,462	·026	84	12·00	3,144	..	5 5 6	..	
Nellore town	29,341	16	22	..	9,572	..	6,701	·228	305	·73	1,334	..	5 0 0	..	
Gúdúr	143,980	806	62	..	4,911	..	3,438	·023	55	13·00	2,322	..	5 0 0	..	
Gúdúr town	5,691	19	1	..	270	..	189	·033	189	19·00	5,691	..	6 0 0	..	
Ongole	225,160	783	70	..	3,783	..	2,649	·011	38	11·20	3,217	..	5 0 0	..	
Kandukúr	148,623	722	26	..	2,009	..	1,407	·009	54	27·80	5,716	..	5 12 8	..	
Kávali	82,975	527	18	..	1,510	..	1,100	·013	61	29·28	4,610	..	4 15 10	..	
Atmakúr	101,184	628	26	..	1,063	..	744	·007	28	24·15	3,892	..	5 0 0	..	
Udayagiri	100,208	641	30	..	888	..	622	·006	21	21·37	3,340	..	5 0 0	..	
Venkatagiri	56,476	233	12	..	1,014	..	710	·013	58	19·41	4,706	..	6 0 0	..	
Darsi	84,810	500	16	..	1,253	..	878	·010	55	31·25	5,301	..	5 8 0	..	
Pódúr	55,868	242	13	..	1,493	..	1,045	·019	80	18·61	4,298	..	5 2 0	..	
Ráptir	61,281	519	6	..	299	..	210	·003	35	86·50	10,214	..	5 1 6	..	
Kanigiri	131,262	759	17	..	588	..	411	·313	24	44·70	7,721	..	5 4 0	..	
Podili	68,390	400	13	..	449	..	315	·004	24	30·70	5,261	..	5 0 0	..	
Total ..	1,461,881	7,433	385	..	35,543	..	24,881	·017	65	19·56	3,797	..	5 2 8	..	
CUDDAPAH DISTRICT. *Excise—Private Distillery Supply System.*															
Badvél	93,086	756	19	306	1,116	..	1,026	·011	54	39·79	4,899	6 0 0	4 8 0 to 6 0 0	..	
Proddutur	98,350	478	59	1,230	2,736	..	2,900	·029	49	8·10	1,667	6 4 0	6 0 0	..	
Sidhout	66,352	605	30	500	2,366	..	2,058	·030	68	20·16	2,228	5 0 0	5 0 0	..	
Pullampet	148,925	978	56	43	4,389	..	3,106	·020	56	17·82	2,659	5 0 0	5 0 0 to 5 8 0	..	
Cuddapah	137,682	760	76	2,706	3,179	..	4,390	·031	58	10·00	1,812	6 4 0	4 8 0 to 5 12 0	..	
Cuddapah town	17,121	3	8	163	8,494	..	6,076	·354	759	·37	2,140	..	4 8 0	..	
Jammalamadugu	101,098	616	87	5,205	189	..	4,295	·042	49	7·08	1,162	6 6 0 to 6 8 0	6 0 0	..	
Pulivendla	105,885	702	72	4,646	4,236	..	3,003	·029	41	9·75	1,470	6 8 0	5 4 0 to 6 6 0	..	
Ráyachóti	113,147	998	65	98	3,150	..	2,284	·020	35	15·35	1,740	4 8 0	4 8 0	..	
Kadiri	134,720	1,159	74	3,883	..	..	3,106	·023	42	15·66	1,820	6 0 0	..	..	
Váyalpád	125,009	833	65	1,899	1,752	..	2,745	·022	42	12·81	1,923	5 8 0 to 6 0 0	5 0 0 to 5 8 0	..	
Madanapalle	126,826	838	42	3,062	2,204	..	3,992	·031	95	19·95	3,020	4 0 0 to 6 0 0	3 9 0 to 5 0 0	..	
Total ..	1,268,701	8,726	653	23,741	33,811	..	38,981	·030	59	13·36	1,943	6 4 0	5 4 0	..	

APPENDIX A—*cont.*

Statement showing the Consumption of Country Spirits, distribution of Shops, &c., in the several Taluks and Towns during the year 1891-92—*cont.*

Taluks and towns.	Population.	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
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	729	53	1,445	2,377	..	2,820	·029	53	13·75	1,837	6 0 0	5 0 0	..	
Anantapur town	6,981	9	1	..	1,710	..	1,197	·171	1,197	9·00	6,981	..	6 0 0	..	
Gooty	126,714	926	73	8,421	50	..	6,772	·053	93	12·69	1,736	5 13 10	5 15 6	..	
Gooty town	6,635	7	1	1,439	..	..	1,152	·171	1,152	7·00	6,635	6 0 0	5 14 0	..	
Tadpatri	102,434	567	80	6,496	..	..	5,197	·050	65	7·09	1,280	6 0 0	..	..	
Tadpatri town	10,255	10	1	3,023	..	..	2,418	·236	2,418	10·00	10,255	6 0 0	..	..	
Dharmavaram	111,852	1,187	50	3,393	175	..	2,837	·025	57	23·74	2,237	5 11 6	4 8 9	..	
Dharmavaram town ..	6,834	12	1	1,740	..	..	1,392	·202	1,392	12·00	6,834	6 0 0	..	..	
Penukonda	80,214	954	38	100	5,152	..	3,686	·045	97	25·10	2,111	..	4 15 10	..	
Hindupur	81,747	425	17	..	1,440	..	1,008	·012	59	25·00	4,809	..	5 0 0	..	
Madakasira	68,011	451	13	..	1,030	..	721	·010	55	34·69	5,232	..	4 12 0	..	
Uravakonda town ..	8,524	12	1	1,429	..	..	1,143	.134	1,143	12·00	8,524	5 12 6	..	..	
Total ..	707,555	5,289	329	27,486	11,934	..	30,343	·043	92	16·08	2,138	5 4 2	5 4 3	..	
BELLARY DISTRICT.															
Excise—Private Distillery Supply System.															
Bellary	120,830	936	41	1,046	2,429	..	2,537	·021	62	22·83	2,947	5 4 0 to 6 0 0	5 0 0 to 5 4 0	..	
Bellary Cantonment ..	59,771	26	20	..	34,452	..	24,116	·405	1,206	1·30	2,988	..	4 0 0 to 4 8 0	..	
Hospet	79,664	537	32	..	2,206	..	1,544	·019	48	16·78	2,489	..	4 8 0 to 5 0 0	..	
Hospet town	12,833	3	3	..	2,398	..	1,679	·130	560	1·00	4,278	..	5 0 0	..	
Kúdligi	94,344	863	11	..	669	..	468	·004	42	78·45	8,577	..	6 0 0	..	
Hadagalli	103,885	585	10	..	460	..	322	·003	32	58·50	10,388	..	6 0 0	..	
Harpanahalli	82,308	695	26	..	756	..	529	·006	20	26·73	3,165	..	6 0 0	..	
Alúr	88,159	686	39	..	3,105	..	2,173	·024	55	17·59	2,260	..	6 0 0	..	
Adóni	135,069	837	52	3,716	..	..	2,973	·022	57	16·09	2,597	6 0 0	..	..	
Adóni town	26,212	2	5	..	4,606	..	3,224	·123	645	·40	5,242	..	4 8 0	..	
Ráyadrug	97,592	815	44	1,985	850	..	2,183	·022	50	18·52	2,218	5 12 0 to 6 0 0	5 0 0	..	
Total ..	900,667	5,985	283	6,747	51,931	..	41,748	·046	148	21·15	3,182	5 12 0	5 0 0	..	

APPENDIX A—*cont.*

Statement showing the consumption of Country Spirits, distribution of Shops, &c., in the several Taluks and Towns during the year 1891-92—*cont.*

Taluks and towns.	Population.	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
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	109	5,967	..	..	4,774	·034	44	10·40	1,273	6 0 0	..	..	
Rámallakót	100,749	838	65	2,622	..	..	2,097	·020	32	12·89	1,550	5 9 2	..	..	
Kurnool town	24,523	8	7	4,390	..	..	3,512	·143	502	1·14	3,503	4 8 0	..	..	
Nandikótkur	88,575	1,322	39	1,677	..	..	1,342	·015	34	33·89	2,271	6 0 0	..	..	
Nandyál	85,664	847	70	2,585	71	..	2,117	·025	30	12·10	1,224	6 10 11	..	..	
Nandyál town	10,783	7	3	1,281	..	..	1,025	·095	342	2·33	3,594	6 0 0	..	..	
Sirvel	65,202	613	67	2,468	..	..	1,974	·030	29	9·14	973	6 12 0	..	..	
Koilkuntla	86,631	572	56	3,141	..	..	2,513	·028	45	10·21	1,547	5 15 0	..	..	
Total ..	600,914	5,341	416	24,131	71	..	19,354	·032	46	12·84	1,445	6 4 0	..	..	
Excise—Contract Distillery Supply System.															
Cumbum	110,805	1,051	47	..	1,107	1,656	1,437	·013	31	22·36	2,358	..	4 1 8	2 10 0	
Cumbum town	5,733	5	2	..	751	..	526	·091	263	2·50	2,867	..	4 8 0	..	
Márkápur	100,076	1,117	58	..	2,035	20	1,432	·042	25	19·25	1,725	..	4 3 9	2 4 0	
Total ..	216,614	2,173	107	..	3,893	1,676	3,395	·011	32	20·30	2,024	..	4 4 5	2 7 0	
MADRAS TOWN CIRCLE.															
Excise—Private Distillery Supply System.															
Madras City	449,946	27	48	..	96,442	..	67,509	·150	1,406	·56	9,374	..	4 12 0	..	
The outside shops ..	224,099	347	4	..	5,291	..	3,704	·077	926	6·42	4,150	..	4 15 0	..	
Cantonment shops ..			3	..	7,538	..	5,276		1,759			..	4 10 0	..	
The rest of the Saidápet taluk.			47	..	11,977	..	8,384		178			..	4 10 0	..	
Total ..	674,045	374	102	..	121,248	..	84,873	·126	832	3·66	6,608	..	4 11 9	..	

APPENDIX A—*cont.*

Statement showing the Consumption of Country Spirits, distribution of Shops, &c., in the several Taluks and Towns during the year 1891-92—*cont.*

Taluks and towns.	Population.	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
CHINGLEPUT DISTRICT.															
Excise—Private Distillery Supply System.															
		SQ. MLS.		GALS.	GALS.	GALS.	GALS.	GALS.	GALS.			RS. A. P.	RS. A. P.	RS. A. P.	
Ponnéri	122,485	347	46	..	6,353	..	4,447	·036	96	7·54	2,663	..	5 0 0	..	
Tiruvallúr	166,248	505	53	..	4,772	..	3,340	·020	63	9·53	3,137	..	5 0 0	..	
Tiruvallúr town	5,029	2	2	..	805	..	564	·112	282	1·00	2,514	..	5 0 0	..	
Conjeeveram	176,227	503	56	..	6,587	..	4,609	·026	82	8·98	3,147	..	4 12 0	..	
Conjeeveram town ..	42,561	9	14	96	11,301	..	7,986	·187	570	·64	3,040	..	4 7 1	..	
Chingleput	131,237	423	15	..	1,463	..	1,024	·007	68	28·20	8,749	..	5 0 0	..	
Chingleput town	6,179	1	3	..	1,683	..	1,178	·190	393	·33	2,059	..	5 0 0	..	
Madurántakam	263,268	696	18	..	1,724	..	1,207	·004	67	38·66	14,626	..	5 0 0	..	
Total ..	913,234	2,486	207	96	34,688	..	24,355	·026	117	12·01	4,412	..	5 0 0	..	
NORTH ARCOT DISTRICT.															
Excise—Contract Distillery Supply System.															
Chittoor	190,299	792	65	..	7,477	..	5,234	·027	80	12·18	2,928	..	4 12 2	..	
Chittoor town	9,966	1	6	..	4,686	..	3,280	·329	547	·16	1,661	..	4 5 5	..	
Chandragiri	95,646	423	41	..	4,235	9	2,968	·031	72	10·32	2,333	..	6 8 11	3 0 0	
Chandragiri town	4,193	13	3	..	466	5	328	·078	109	4·33	1,398	..	6 10 9	3 0 0	
Tirupati town	14,378	112	3	..	3,165	36	2,230	·155	743	37·33	4,793	..	6 13 4	3 0 0	
Palmanér	46,143	438	17	1,100	..	..	880	·019	52	25·76	2,714	4 7 5	..	..	
Palmanér town	1,931	1	1	750	..	..	600	·311	600	1·00	1,931	4 7 1	..	..	
Gudiyátam	176,722	446	63	..	11,380	..	7,966	·045	126	7·08	2,805	..	4 8 0	..	
Vellore	135,301	442	52	..	6,253	..	4,377	·032	84	8·50	2,602	..	4 6 6	..	
Vellore town	44,977	4	9	..	16,857	..	11,800	·262	1,311	·44	4,997	..	4 8 0	..	
Pólúr	126,010	557	47	..	3,586	..	2,510	·020	53	11·85	2,681	..	4 8 0	..	
Pólúr town	8,633	4	2	..	1,059	..	741	·086	370	2·00	4,316	..	4 2 3	..	
Wandiwash	177,534	466	40	..	3,023	..	2,116	·012	53	11·65	4,438	..	4 8 5	..	
Arcot	164,657	429	48	..	5,127	..	3,589	·022	75	8·94	3,430	..	4 13 9	..	
Arcot town	10,923	3	4	..	4,216	..	2,951	·270	738	·75	2,731	..	4 8 0	..	

APPENDIX A—*cont.*

Statement showing the consumption of Country Spirits, distribution of Shops, &c., in the several Taluks and Towns during the year 1891-92—*cont.*

Taluks and towns.	Population.	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
NORTH ARCOT DISTRICT—*cont.*															
Excise—Contract Distillery Supply System—cont.															
		SQ. MLS.		GALS.	GALS.	GALS.	GALS.	GALS.	GALS.			RS. A. P.	RS. A. P.	RS. A. P.	
Wálajápet	239,302	484	85	141	20,849	..	14,707	·061	173	5·69	2,815	5 0 0	4 11 2	..	
Kárvetnagar	323,333	936	90	..	10,423	...	7,296	·022	81	10·40	3,592	..	5 1 11	..	
Tirutani town	2,699	4	4	18	2,213	..	1,564	·579	391	1·00	675	4 8 0	3 11 5	..	
Kálahasti	135,960	873	43	..	2,647	..	1,853	·014	43	20·30	3,162	..	4 14 8	..	
Kálahasti town	11,789	1	3	..	790	..	553	·047	184	·33	3,929	..	7 0 0	..	
Kangundi	54,019	346	18	..	3,100	..	2,170	·040	120	19·22	3,001	..	4 8 0	..	
Punganúr	91,852	648	19	2,088	205	..	1,814	·019	95	34·10	4,834	4 6 0	4 6 0	..	
Arni	84,355	178	25	..	2,147	..	1,503	·018	60	7·12	3,374	..	4 8 0	..	
Arni town	4,812	1	4	..	3,564	..	2,495	·518	624	·25	1,203	..	4 6 7	..	
Kaniambady	2,158	5	1	..	322	..	225	·104	225	5·00	2,158	..	4 6 8	..	
Ambúr	10,390	4	2	..	1,126	..	788	·076	394	2·00	5,195	..	4 9 8	..	
Putúr	2,651	3	1	..	627	..	439	·166	439	3·00	2,651	..	6 0 6	..	
Kannamangalam	2,501	1	1	..	591	..	351	·140	351	1·00	2,501	..	4 4 0	..	
Kalamboor	5,092	1	1	..	307	..	215	·042	215	1·00	5,092	..	4 5 3	..	
Total ..	2,178,226	7,616	698	4,097	120,351	50	87,543	·040	125	10·91	3,121	4 7 0	4 12 7	3 0 0	
SOUTH ARCOT DISTRICT.															
Excise—Private Distillery Supply System.															
Tindivanam	316,087	816	148	..	11,218	..	7,853	·024	53	5·51	2,136	..	3 12 0	..	
Tiruvannámalai	205,302	1,009	155	..	7,863	..	5,504	·027	35	6·51	1,324	..	4 8 0	..	
Tirukoilúr	256,726	569	136	..	11,549	..	8,091	·031	60	4·11	1,887	..	4 8 0	..	
Villupuram	301,629	609	148	..	27,104	..	18,973	·063	128	3·44	2,038	..	3 6 0	..	
Cuddalore	281,139	429	107	..	26,728	..	18,710	·067	174	4·01	2,627	..	3 14 0	..	
Cuddalore town	47,337	11	14	..	11,503	..	8,052	·170	575	·78	3,381	..	3 8 0	..	
Panruti town	8,956	8	4	..	8,704	..	6,093	·680	1,523	2·00	2,239	..	3 12 0	..	
Vriddháchalam	221,846	596	121	..	12,542	..	8,779	·039	72	4·92	1,833	..	4 14 0	..	
Kallakurchi	240,242	868	154	..	9,526	..	6,661	·027	43	5·63	1,560	..	4 8 0	..	
Chidambaram	261,864	390	102	..	13,324	..	9,327	·035	91	3·82	2,567	..	4 9 0	..	
Chidambaram town ..	18,658	6	4	..	2,848	..	1,993	·106	498	1·50	4,664	..	4 8 0	..	
Total ..	2,159,786	5,211	1,093	..	142,909	..	100,036	·046	91	4·76	1,976	..	4 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 1891-92—*cont.*

Taluks and towns.	Population.	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
TANJORE DISTRICT.															
Excise—Private Distillery Supply System.															
		SQ. MLS.		GALS.	GALS.	GALS.	GALS.	GALS.	GALS.			RS. A. P.	RS. A. P.	RS. A. P.	
Tanjore	347,970	680	36	6	7,729	20	5,423	·015	151	18·89	9,666	5 0 0	4 9 1	3 0 0	
Tanjore town	54,055	8	20	3	10,449	..	7,316	·135	·366	·40	2,703	5 0 0	4 0 0 to 4 8 0	..	
Tiruvádi do.	57,912	2	2	..	949	..	664	·083	332	1·00	3,956	..	4 8 0	..	
Kumbakónam	323,239	339	58	..	5,245	..	3,672	·011	63	5·84	5,573	..	4 7 4	..	
Kumbakónam town ..	54,004	3	12	14	9,390	..	6,584	·122	548	·25	4,500	5 0 0	4 8 0	..	
Máyavaram	220,992	280	36	..	1,821	..	1,275	·005	35	7·78	6,138	..	4 8 0	..	
Máyavaram town ..	23,742	3	5	..	1,889	..	1,322	·055	264	·60	4,748	..	4 8 0	..	
Shiyáli	119,763	171	13	..	1,666	..	1,166	·009	89	13·15	9,212	..	4 8 0	..	
Nannilam	215,850	293	26	..	911	..	638	·002	24	11·27	8,302	..	4 14 5	..	
Negapatam	161,020	233	11	..	1,533	..	1,073	·006	97	21·18	14,638	..	4 15 5	..	
Negapatam town ..	58,848	7	15	..	10,613	..	7,429	·126	495	·46	3,923	..	4 8 0	..	
Tiruturaipúndi	180,272	485	11	..	434	..	304	·001	28	44·09	16,388	..	6 0 0	..	
Mannárgudi	187,351	301	17	..	2,251	..	1,576	·008	93	17·70	11,020	..	5 0 0	..	
Patukóta	271,342	905	12	..	1,150	..	805	·002	67	75·42	22,612	..	5 3 2	..	
Total ..	2,226,360	3,710	274	23	56,030	20	39,247	·017	143	13·54	8,125	5 0 0	4 8 10	3 0 0	
TRICHINOPOLY DISTRICT.															
Excise—Private Distillery Supply System.															
Trichinopoly	248,585	525	45	..	6,470	..	4,529	·018	101	11·66	5,524	..	4 13 6	..	
Trichinopoly town ..	90,732	10	16	708	26,330	..	18,998	·209	1,187	·62	5,670	4 9 1	4 1 4	..	
Srírangam town	21,658	7	2	2	2,828	..	1,982	·091	991	3·50	10,829	5 4 0	4 8 0	..	
Kulitalai	243,550	900	39	..	3,528	..	2,470	·010	63	23·07	6,244	..	4 14 2	..	
Musiri	290,003	762	47	..	4,872	..	3,410	·011	72	16·21	6,170	..	5 1 10	..	
Perambalúr	194,490	674	53	..	4,239	..	2,967	·015	56	12·71	3,669	..	5 2 7	..	
Udayárpálaiyam	288,315	753	56	..	9,132	..	6,393	·022	141	13·44	5,148	..	5 3 3	..	
Total ..	1,377,333	3,631	258	710	57,401	..	40,749	·029	158	14·07	5,338	4 9 2	4 9 4	..	

APPENDIX A—*cont.*

Statement showing the consumption of Country Spirits, distribution of Shops, &c., in the several Taluks and Towns during the year 1891-92—*cont.*

Taluks and towns.	Population.	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
MADURA DISTRICT.															
Excise—Private Distillery Supply System.															
		SQ. MLS.		GALS.	GALS.	GALS.	GALS.	GALS.	GALS.			RS. A. P.	RS. A. P.	RS. A. P.	
Madura	173,714	440	39	..	2,617	9	1,836	·010	47	11·28	4,454	..	5 0 0	2 10 6	
Madura town	87,426	6	17	..	12,096	302	8,588	·098	505	·35	5,143	..	4 8 0	2 9 7	
Tirumangalam	264,573	781	73	..	2,668	52	1,888	·007	26	10·69	3,624	..	5 4 5	3 1 2	
Melúr	148,623	483	35	..	1,685	..	1,180	·008	34	13·80	4,246	..	5 0 0	..	
Dindigul	370,860	1,140	66	..	3,882	..	2,717	·007	41	17·27	5,619	..	5 15 4	..	
Dindigul town	20,215	3	3	..	3,732	291	2,729	·135	909	1·00	6,738	..	4 9 0	2 9 9	
Periyakulam	250,145	773	54	..	2,872	..	2,010	·008	37	14·31	4,632	..	6 4 0	..	
Periyakulam town ..	16,338	1	2	..	664	..	454	·028	232	·50	8,169	..	6 10 7	..	
Palni	196,468	602	51	..	3,066	50	2,166	·011	42	11·80	3,852	..	7 3 2	3 6 10	
Palni town	16,941	2	2	..	442	..	309	·018	154	1·00	8,470	..	6 0 0	..	
Ramnad	639,862	1,721	171	..	6,374	..	4,462	·007	26	10·06	3,742	..	6 0 4	..	
Ramnad town	13,617	2	4	..	2,230	..	1,561	·114	390	·50	3,404	..	6 6 5	..	
Sivaganga	402,968	573	109	..	3,350	..	2,346	·006	21	5·26	3,697	..	5 8 3	..	
Sivaganga town	8,808	1	2	..	739	..	517	·058	258	·50	4,404	..	6 0 0	..	
Total ..	2,610,558	6,528	628	..	46,417	704	32,773	·012	52	10·39	4,157	..	5 6 10	2 9 7	

APPENDIX A—*cont.*

Statement showing the consumption of Country Spirits, distribution of Shops, &c., in the several Taluks and Towns during the year 1891-92—*cont.*

Taluks and towns.	Population.	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
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	34	..	2,073	..	1,451	·010	43	9·50	4,153	..	5 8 0	..	
Tinnevelly town ..	24,780	1	2	..	1,188	..	832	·033	416	·50	12,390	..	} 5 11 8	..	
Palamcottah town ..	18,683	3	2	..	701	..	491	·026	245	1·50	9,341	..		..	
Nángunéri	174,423	730	38	..	738	..	517	·003	14	19·21	4,590	..	4 8 9	..	
Ambásamudram	183,656	481	39	..	1,382	..	968	·005	25	12·33	4,709	..	4 11 8	..	
Tenkási	154,964	374	24	..	869	..	608	·004	25	15·58	6,457	..	4 10 3	..	
Sankaranainárkoil ..	214,023	717	43	..	1,478	..	1,035	·005	24	16·67	4,977	..	6 0 0	..	
Srívilliputur	191,399	585	36	..	1,088	..	761	·004	21	16·25	5,316	..	5 5 9	..	
Sátúr	186,109	570	45	..	2,400	..	1,680	·009	37	12·66	4,135	..	5 4 10	..	
Otapidáram	315,839	1,058	95	..	4,286	..	3,000	·009	32	11·14	3,324	..	5 6 10	..	
Tuticorin town	25,207	3	4	..	4,705	..	3,293	·131	823	·75	6,302	..	5 6 6	..	
Tenkarai	287,414	542	75	..	1,764	..	1,234	·004	16	7·22	3,832	..	5 13 0	..	
Total ..	1,917,692	5,387	437	..	22,672	..	15,870	·008	36	12·33	4,388	..	5 5 0	..	
COIMBATORE DISTRICT. *Excise—Private Distillery Supply System.*															
Coimbatore	260,811	801	51	4,800	464	..	4,165	·016	82	15·71	5,114	5 12 6	6 0 0	..	
Coimbatore town	46,383	3	9	2,998	2,833	..	4,382	·094	487	·33	5,153	6 8 0	6 0 0	..	
Satyamangalam	184,105	1,185	36	2,384	..	..	1,907	·010	53	32·92	5,114	7 0 0	..	..	
Kollegál	88,533	1,076	51	64	2,523	..	1,817	·020	36	21·09	1,736	6 8 0	6 8 2	..	
Polláchi	183,669	710	39	1,568	..	..	1,254	·006	32	18·20	4,709	6 0 0	..	..	
Erode	234,678	596	36	2,716	169	..	2,291	·009	64	16·55	6,518	6 11 3	5 15 1	..	
Erode town	12,330	2	4	1,032	134	..	919	·074	230	·50	3,082	6 14 11	6 0 11	..	
Bhavání	119,869	715	27	646	503	..	869	·007	32	26·48	4,439	7 6 0	6 9 4	..	
Palladam	270,390	741	78	1,153	2,699	..	2,812	·010	36	9·50	3,466	6 4 6	6 6 8	..	
Dhárápuram	249,221	836	47	2,003	..	..	1,602	·006	34	17·79	5,302	7 0 9	..	..	
Karúr	201,044	611	57	19	4,053	..	2,852	·014	50	10·72	3,527	..	6 0 0	..	
Karúr town	10,750	1	4	8	1,573	..	1,108	·103	277	·25	2,687	..	5 9 5	..	
Udamalpet	143,056	583	39	2,228	..	..	1,782	·012	46	14·95	3,668	7 0 0	..	..	
Total ..	2,004,839	7,860	478	21,619	14,951	..	27,760	·013	58	16·44	4,194	..	6 0 0	..	
NILGIRI DISTRICT. *Excise—Private Distillery Supply System.*															
Nílgiris	99,801	957	35	2,831	34,772	..	26,605	·266	760	27·34	2,851	6 0 0 to 8 4 0	5 4 0 to 7 8 0	..	

APPENDIX A—*cont.*

Statement showing the consumption of Country Spirits, distribution of Shops, &c., in the several Taluks and Towns during the year 1891-92—*cont.*

Taluks and towns.	Population.	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.	Average selling price per gallon of 20° under-proof.	Average selling price per gallon of 30° under-proof.	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
SALEM DISTRICT. *Excise—Private Distillery Supply System.*															
		SQ. MLS.		GALS.	GALS.	GALS.	GALS.	GALS.	GALS.			RS. A. P.	RS. A. P.	RS. A. P.	
Salem	417,586	1,071	64	34	17,978	..	12,612	·030	197	16·73	6,524	4 8 0	3 12 0	..	
Atúr	183,221	840	43	..	3,032	..	2,122	·011	49	19·53	4,261	..	4 15 6	..	
Námakal	299,709	715	50	..	5,104	..	3,573	·012	71	14·30	5,994	..	4 8 0	..	
Tiruchengód	248,662	637	32	45	2,084	..	1,495	·006	47	19·91	7,770	5 5 2	4 6 5	..	
Dharmapuri	178,428	940	78	..	6,858	..	4,801	·027	62	12·05	2,287	..	4 7 8	..	
Krishnagiri	192,176	659	52	31	5,792	..	4,079	·027	78	12·67	2,926	5 5 8	4 8 0	..	
Hosúr	155,868	1,217	44	2,280	1,320	..	2,748	·017	62	27·66	3,542	5 7 8	5 3 8	..	
Tirupatúr	188,834	481	59	557	12,969	..	9,524	·050	161	8·15	3,200	5 7 3	4 13 0	..	
Uttankarai	138,082	911	59	..	6,112	..	4,278	·031	72	15·44	2,340	..	5 0 0	..	
Total ..	1,962,566	7,471	481	2,947	61,249	..	45,232	·023	94	15·5	4,080	5 7 6	4 7 10	..	
SOUTH CANARA DISTRICT. *Excise—Contract Distillery Supply System.*															
Mangalore town	74,438	64	47	341	15,280	..	10,969	·147	233	1·36	1,584	3 12 0	3 0 0	..	
Renting System.															
Mangalore	204,052	797	175	405	17,947	34,122	26,535	·130	151	4·55	1,166	2 12 0	2 11 4	1 8 0	
Kásaragód	280,810	1,064	77	113	9,826	5,615	9,215	·032	120	13·82	3,647	3 12 0	3 0 0	1 8 0	
Uppinangadi	118,781	1,047	115	129	10,308	1,820	8,047	·067	70	9·10	1,033	4 8 0	3 5 8	1 10 9	
Udipi	253,623	892	214	172	11,107	48,643	27,370	·108	128	4·09	1,185	2 12 0	2 12 0	1 8 0	
Coondapoor	120,122	525	123	4	2,330	27,568	12,661	·105	103	4·27	977	2 12 0	2 8 0	1 8 0	
	1,051,826	4,389	761	1,164	66,798	117,768	94,797	·090	126	5·84	1,401	..	2 14 0	..	

APPENDIX A—*cont.*

Statement showing the consumption of Country Spirits, distribution of Shops, &c., in the several Taluks and Towns during the year 1891-92—*cont.*

Taluks and towns.	Population.	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.	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	80	6,760	..	..	5,408	·070	68	12·49	959	7 0 0	..	..	
Excise—Contract Distillery Supply System.															
Chirakal	239,996	621	41	54	95	620	357	·001	9	15·14	5,853	4 8 0	3 8 0	2 0 0	
Cannanore town	70,864	27	20	750	1,115	90	1,416	·019	71	1·35	3,543	4 8 0	4 0 0	1 12 0	
Kóttayam	120,361	411	41	136	97	716	463	·003	11	10·24	2,935	4 8 0	3 0 0	2 4 0	
Tellicherry town	75,095	51	10	1,050	172	10	964	·012	96	5·10	7,509	4 8 0	3 12 0	2 4 0	
Calicut	99,648	224	43	220	240	888	699	·007	16	5·20	2,317	3 11 7	3 1 2	1 10 7	
Calicut town	137,610	115	59	4,130	4,477	5,259	8,541	·062	145	1·95	2,332	5 4 0	4 8 0	1 12 0	
Pálghat	289,742	318	106	25	217	1,757	874	·003	8	3·00	2,733	4 8 0	3 12 0	1 14 0	
Pálghat town	82,332	295	30	98	1,264	2,095	1,801	·022	60	9·83	2,744	4 8 0	3 12 0	1 14 0	
Kurumbranád	304,134	538	176	102	817	24,168	10,320	·034	59	3·05	1,728	3 4 0	3 0 0	1 14 0	
Ernád	339,150	811	54	483	983	11,296	5,593	·016	104	15·02	6,280	4 8 0	3 12 0	2 4 0	
Walawanád	332,258	963	121	762	1,604	46,384	20,278	·061	167	7·96	2,746	3 7 11	3 2 1	1 11 2	
Ponáni	448,983	390	101	286	2,323	11,784	6,568	·014	65	3·86	4,445	3 11 5	3 2 3	1 12 1	
Total ..	2,540,173	4,764	802	8,086	13,404	105,067	57,874	·023	71	5·94	3,167	..	..	..	
Renting system.															
Cochin	17,473	1	12	163	2,846	..	2,122	120	176	·08	1,456	2 10 0	2 0 0	..	
Attapadi valley	Not separately given being included in Walawanád taluk.		5	..	..	44	18	..	4	..	..	..	..	..	
Total ..	17,473	1	17	163	2,846	44	2,140	..	..	..	..	..	..	..	

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 1891–92.

Taluks.	Towns, Revenue Inspectors' ranges, &c.	Selling price per dram of 30° under-proof.
	Ganjam District.	A. P.
Ganjam district.	Kallikót	1 6
	Biridi, Humma and Palúr.	1 6
	Ganjam (Tirastanam) ..	1 6
	Purushottapur	1 9
	Atagadá	1 6
	Kullada khandam ..	1 6
	Vanagiri do. ..	1 6
	Ballipadra do. ..	1 6
	Bodoborosingi khandam.	1 5
	Chinna Kimedi	1 6
	Aska, Kurla and Devabhumi.	1 6
		1 6
	Dhárákót	
	Sergadá	1 6
	Bodogodo	1 6
	Mohiri	1 6
	Mansurkot	1 2
	Ichápur	1 4
	Chikati	1 6
	Jarada and Surangi ..	1 6
	Pedda Kimedi	1 6
	Jalantra and Budarasingi.	1 3
	Barwa and Peta	1 4
	Mandasa	1 6
	Tarla	1 9
	Tekkali	1 6
	Kasba khandam	1 6
	Varnasi do.	1 6
	Kothur do.	1 6
	Saravakóta do.	1 6
	Bhagasola do.	1 6
	Gurandi do.	1 6
	Chicacole Southern khandam.	1 6
	Chicacole Western khandam.	1 6
	Chicacole Northern khandam.	1 6
	Narsannapet	1 6
	Berhampore town ..	1 0
	Average for Ganjam ..	1 6
	Vizagapatam District.	
Golgonda ..	Golgonda taluk	1 6
Sarvasiddhi ..	Sarvasiddhi do.	1 4½
Anakápalle ..	Anakápalle do.	1 5
Vizagapatam ..	Vizagapatam taluk ..	0 10½
	Vizagapatam town ..	0 10
Bimlipatam ..	Bimlipatam taluk ..	1 6
	Bimlipatam town	1 5
Vizianagrum ..	Vizianagrum taluk ..	1 6
	Vizianagrum town ..	1 6
Chípurupalle ..	Chípurupalle taluk	1 6
Viravilli ..	Chodavaram portion ..	1 3½
	Madugula do. ..	1 4
Srungavarapukóta.	Srungavarapukóta portion.	1 0½
	Gudiváda portion	1 0½
Pálkonda ..	Rajam portion	1 6
	Pálkonda do.	1 6
Gajapatinagaram.	Gajapatinagar portion ..	1 6
	Devupalle do. ..	1 6
Sálúr ..	Sálúr portion	1 6
	Rompilli do.	1 5

Taluks.	Towns, Revenue Inspectors' ranges, &c.	Selling price per dram of 30° under-proof.
	Vizagapatam District—cont.	A. P.
Bobbili ..	Bobbili portion	1 7
	Pedapenki do.	1 6
Párvatipur	Párvatipur portion ..	1 6
	Chinnamirangi do. ..	1 6
	Average for Vizagapatam.	1 4½
	Godávari District.	
Rámachandrapuram.	Rámachandrapuram range.	0 10½
	Draksharma range ..	0 10½
	Alamur do. ..	0 10½
	Angara do. ..	0 10½
	Anaparti do. ..	0 10½
	Mandepeta do. ..	0 10½
	Bikavól do. ..	0 10½
	Aratlakatta do. ..	0 10½
Amalápuram ..	Amalápuram range ..	0 10½
	Mongonda do. ..	0 10½
	Bendamurlanka do. ..	0 10½
	Bhimanapalli do. ..	0 10½
	Royili do. ..	0 10½
	Vanapalli do. ..	0 10½
	Pólavaram do. ..	0 10½
	Ainapuram do. ..	0 10½
Narsápur ..	Narsápur range ..	0 10½
	Mógaltúr do. ..	0 10½
	Achanta do. ..	0 10½
	Pálakól do. ..	0 10½
	Sivakodu do. ..	0 10½
	Doddipatla do. ..	0 10½
	Kadali do. ..	0 10½
	Pedapatnam do. ..	0 10½
Tanuku ..	Tanuku range ..	0 10½
	Nidadavól do. ..	0 10½
	Penugonda do. ..	0 10½
	Penumantra do. ..	0 10½
	Attili do. ..	0 10½
	Relangi do. ..	0 10½
	Pentapadu do. ..	0 10½
	Duvva do. ..	0 10½
Bhímavaram ..	Víravasaram range ..	0 10½
	Bhímavaram do. ..	0 10½
	Ganapavaram do. ..	0 10½
	Undi do. ..	0 10½
	Akividu do. ..	0 10½
Cocanada division	Cocanada range ..	1 9
	Coringa do. ..	0 11½
	Sámalkót do. ..	0 11½
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 ..	2 0
	Gundugolcam do. ..	0 10½
	Chintalapudi do. ..	0 10½
Yernagudem ..	Kovvur range ..	0 10½
	Madhavaram do. ..	0 10½
	Kotavaram do. ..	0 10½

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 1891-92—*cont.*

Taluks.	Towns, Revenue Inspectors' ranges, &c.	Selling price per dram of 30° under-proof.
	Godávari District—cont.	A. P.
Pithápuram Division.	Pithápuram range ..	0 10½
Tuni Division ..	Tuni range	0 10½
	Average for Godávari ..	0 10½
	Kistna District.	
Bandar ..	Bantumilli khandam ..	1 2
	Munjulur do. ..	1 2
	Pedana do. ..	1 2
	Vadalamunad do. ..	1 2
	Gúdúr do. ..	1 2
	Bandar	1 3
	Kodur	1 3
	Avanighadda	1 2
	Challapalli	1 4
	Kallipalli	1 2
	Srikakulam	1 2
	Kaza	1 2
	Masulipatam town ..	1 5
Répalle ..	Répalle farm	1 9
	Pedapulivarur	1 2
	Bhattiprolu	1 2
	Rajavolu	1 2
	Chandavolu	0 10
	Nizampatam	0 10
	Kuchinapudi	1 2
	Inturu	0 10
	Kolluru	1 2
	Kollipara	1 2
	Imani	1 2
	Duggirala	0 10
	Tenali	1 2
	Peravali	1 2
	Chenduru	1 2
Gudiváda ..	Gudiváda khandam ..	1 3
	Tamirsa do. ..	1 3
	Pamarru do. ..	1 3
	Gurza do. ..	1 3
	Kykalore do. ..	1 3
	Kaldindi	1 3
Núzvíd ..	Núzvíd khandam ..	1 3
	Agripalli do. ..	1 3
	Wyyur do. ..	1 3
	Kapileswarapuram khandam.	1 3
	Gannavaram khandam ..	1 3
Vissannapet division.	Vissannapet	1 3
	Chatrayi khandam ..	1 3
	Tiruvur do. ..	1 3
	Gamapalagudem do. ..	1 3
Guntúr ..	Paratipadu	1 3
	Tadikonda	1 6
	Mangalagiri	1 3
	Guntúr town	1 3
Sattanapalle ..	Pedaparapady	1 6
	Sattanapalle	1 6
	Kosúr	1 6
Bezváda ..	Tadipalle and Kottur ..	1 6
	Kondapalle khandam ..	1 6
	Kankipadu do. ..	1 3
	Mylavaram do. ..	1 6
	Bezváda town	1 6
Nandigáma ..	Managala zemindari ..	1 3
	Lingagiri do. ..	1 4½
	Jaggayapet (excluding the above 2 zemindaries).	1 3
		1 3
	Nandigáma	1 3½

Taluks.	Towns, Revenue Inspectors' ranges, &c.	Selling price per dram of 30° under-proof.
	Kistna District—cont.	A. P.
Palnád ..	Addigopala	1 6
	Gurazala	1 6
	Macherla	1 6
Narasaraopet ..	Narasaraopet khandam ..	1 6
	Marutur do. ..	1 6
	Rompacherla do. ..	1 6
Vinukonda ..	Vinukonda	1 6
	Ramidicherla	1 6
	Pottur	1 6
Bápatla ..	Chinna Ganjam	1 2
	Vetapalem	1 2
	Chirala	1 2
	Ipurupalem	1 2
	Bapatla	1 2
	Maruproluvallapalem ..	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 2
	Garnepudi	1 2
	Average for Kistna ..	1 3
	Nellore District.	
Nellore ..	Nellore range ..	1 8½
	Indukurpet do. ..	1 8½
	Kovur do. ..	1 10
	Allur do. ..	1 10
	Buchireddipalem do. ..	1 9
	Nellore town	1 8
Gúdúr ..	Muthukur range ..	1 8
	Kota do. ..	1 8
	Gúdúr do. ..	1 8
	Veeranna Kanupur range.	1 8
	Sreeharikóta	1 8
	Gúdúr town	2 0
Rápúr ..	First range	1 8
	Second do.	1 9
	Third do.	1 9
Atmakúr ..	First range	1 8
	Second do.	1 8
	Third do.	1 8
Kávali ..	First range	1 8
	Second do.	1 8
	Third do.	1 7
Udayagiri ..	First range	1 8
	Second do.	1 8
	Third do.	1 8
Kandukúr ..	First range	1 11
	Second do.	1 11½
	Third do.	1 8
Kanigiri ..	First range	1 9
	Second do.	1 9
	Third do.	1 9
Ongole ..	First range	1 8
	Second do.	1 8
	Third do.	1 8
	Fourth do.	1 8

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 1891-92—*cont.*

Taluks.	Towns, Revenue Inspectors' ranges, &c.	Selling price per dram of 30° under-proof.
	Nellore District—cont.	AS. P.
Darsi division ..	East range	1 9½
	West do.	2 0
Podili do. ..	North range	1 8
	South do.	1 8
Venkatagiri division.	East range	2 0
	West do.	2 0
Pólúr do. ..	East range	1 8
	West do.	1 7
	Average for Nellore ..	1 9½
	Cuddapah District.	
Cuddapah ..	Cuddapah Rev. Inspr.'s firka.	1 6
	Chennoor do. ..	1 7
	Animala do. ..	1 11
	Kamalápuram do. ..	1 11
	Pendlimarri do. ..	1 11
	Cuddapah town	1 6
Pullampet ..	Pullampet Rev. Inspr.'s firka.	1 8
	Tangatur do. ..	1 8
	Anantharazupet do. ..	1 8
	Rajampet do. ..	1 8
	Chitwail do. ..	1 8
Sidhout ..	Vontimitta Rev. Inspr.'s firka.	1 9
	Kondur do. ..	1 8
	Obalam do. ..	1 8
Badvél ..	Badvél Rev. Inspr.'s firka.	2 0
	Porumamilla do. ..	1 6
	Palugurallapalle do. ..	1 6
Proddutur ..	Proddutur Rev. Inspr.'s firka.	2 0
	Velavali do. ..	2 0
	Chinthakunta do. ..	2 0
	Ganjikunta do. ..	2 0
	Duvur do. ..	2 0
Jammalamadugu	Jammalamadugu Revenue Inspr.'s firka.	2 0
	Peddamudien do. ..	2 0
	Gandlur do. ..	2 1
Pulivendla ..	Pulivendla Rev. Inspr.'s firka.	1 9
	Hemakuntla do. ..	1 9
	Vempalli do. ..	1 9
Madanapalle ..	Madanapalle Rev. Inspr.'s firka.	1 4
	Tamballapalli do. ..	1 6
	Burakayalakóta do. ..	1 3
	Kothakóta do. ..	1 4
Váyalpád ..	Váyalpád Rev. Inspr.'s firka.	1 8
	Pílér do. ..	1 7
	Gundlur do. ..	1 9
	Yerravarripallem do. ..	1 8
	Kalakada do. ..	1 7
	Rompicherla do. ..	1 8
Ráyachóti ..	Ráyachóti Rev. Inspr.'s firka.	1 6
	Chendupalle do. ..	1 6
	Nulivedu do. ..	1 6
	Veeraballi do. ..	1 6
	Anantapuram do. ..	1 6

Taluks.	Towns, Revenue Inspectors' ranges, &c.	Selling price per dram of 30° under-proof.
	Cuddapah District—cont.	AS. P.
Kádiri ..	Tanakallu Rev. Inspr.'s firka.	2 0
	Kádiri do. ..	2 0
	Kondakomarla do. ..	2 0
	Patnam do. ..	2 0
	Average for Cuddapah ..	1 9
	Anantapur District.	
Anantapur ..	Anantapur range ..	1 8
	Singanamala do. ..	1 8
	Tadimari do. ..	1 8
	Anantapur town ..	2 0
Gooty ..	Gooty range ..	2 0
	Guntakal do. ..	2 0
	Uravakonda do. ..	2 0
	Pamidi do. ..	2 0
	Gooty town ..	1 11½
	Uravakonda do. ..	2 0
Tadpatri ..	Tadpatri range ..	1 8
	Yadiki do. ..	1 8
	Yellanur do. ..	1 8
	Puttur do. ..	1 8
	Tadpatri town	1 8
Dharmavaram ..	Dharmavaram range ..	1 8
	Dharmavaram town ..	1 6
	Kanagapalli range ..	1 8
	Kambadur do. ..	1 8
	Kalyándrug do. ..	1 8
Penukonda ..	Penukonda range ..	1 8
	Roddam do. ..	1 8
	Bukkapatnam do. ..	1 8
Hindupur ..	Hindupur range ..	1 8
	Kodikonda do. ..	1 8
	Lapakshi do. ..	1 8
Madakasíra ..	Madakasíra range ..	1 7
	Rollah do.	1 7
	Amárápur do.	1 7
	Average for Anantapur ..	1 8
	Bellary District.	
Bellary ..	Bellary rent area ..	1 9
	Moka do. ..	1 9
	Kurugodu do. ..	1 8
	Tekkalakota do. ..	1 8
	Bellary cantonment ..	1 6 to 1 3
Hospet ..	Hospet rent area.	1 8
	Gadiganoor do. ..	1 8
	Daroji do. ..	1 8
	Kamalápuram do. ..	1 7
	Naraindevarakiri do. ..	1 8
	Hospet town	1 8
Kúdligi ..	Kúdligi rent area.	2 0
	Imadasamudram do. ..	2 0
	Hansi do. ..	2 0
	Chornoor do. ..	2 0
	Hosahalli do. ..	2 0
	Kottur do. ..	2 0
Adóni ..	Yemmiganúr rent area ..	1 8½
	Kosigi do. ..	1 9
	Adóni do. ..	1 9
	Adóni town	1 6
	Kowtalum rent area ..	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 1891-92—*cont.*

Taluks.	Towns, Revenue Inspectors' ranges, &c.	Selling price per dram of 30° under-proof. AS.	P.
	Bellary District—cont.	AS.	P.
Hadagalli ..	Holalgundi rent area.	2	0
	Kadlabalu do. ..	2	0
	Hiré Hadagalli do. ..	2	0
Harpanahalli ..	Bagalli rent area ..	2	0
	Arasikerra do. ..	2	0
	Alagilavada do. ..	2	0
Alúr	Alúr rent area ..	2	0
	Yeroor do. ..	2	0
Ráyadrug ..	Bellaguppa rent area.	1	9
	Uddihala do. ..	1	8
	Bhupasamudram do. ..	1	8
	Average for Bellary ..	1	9
	Kurnool District.		
Rámallakót ..	Kurnool Rev. Inspr.'s firka.	1	2
	Gádúr do. ..	1	7
	Rámallakót do. ..	1	8
	Dhone do. ..	1	9
	Kurnool town	1	4
Nandikótkur ..	Nandikótkur Rev. Inspr.'s firka.	1	9
	Paramanchala do.	1	9
	Pagidyala do. ..	1	9
	Atmakúr do. ..	1	9
Nandyál ..	Nandyál firka ..	1	11
	Paniem do. ..	2	2
	Chindukur do. ..	1	11
	Betamcherla do. ..	1	10
	Nandyál town ..	1	9
Sirvél ..	Chagalmurri Rev. Inspr.'s firka.	1	11
	Sirvél do. ..	1	11
	Allagadda do. ..	1	11
	Yallur do. ..	1	11
	Alamúr do. ..	1	11
Koilkuntla ..	Koilkuntla Rev. Inspr.'s firka.	1	9
	Owk do. ..	1	9
	Thimmanayanipet do. ..	1	2
Pattikonda ..	Pattikonda Rev. Inspr.'s firka.	1	9
	Gonagundla do. ..	1	9
	Kappatralla do. ..	1	9
	Payápalli do. ..	1	9
	Kodumur do. ..	1	9
Cumbum ..	Cumbum firka	1	3
	Do. town	1	6
	Racherla firka	1	3
	Rajapalem do.	1	4
Márkápur ..	Márkápur firka ..	1	3
	Gollavidippi do. ..	1	6
	Ganapavaram do. ..	1	3
	Dornala do. ..	1	6
	Isakatripuravaram do. ..	1	6
	Dornala do. ..	1	6
	Katakanapalli do. ..	1	6
	Average for Kurnool ..	1	8

Taluks.	Towns, Revenue Inspectors' ranges, &c.	Selling price per dram of 30° under-proof. AS.	P.
	Madras District.	AS.	P.
Madras town ..	Town Proper	1	7½
Saidápet ..	Cantonments	1	6½
	Outside shops	1	8
	Other shops	1	6½
	Average for Madras ..	1	7
	Chingleput District.		
Conjeeveram ..	First-class Rev. Inspr.'s firka	1	7
	Second-class do. ..	1	7
	Third-class do. ..	1	7
	Conjeeveram town ..	1	6
Chingleput ..	First-class Rev. Inspr.'s firka	1	8
	Second-class do. ..	1	8
	Third-class do. ..	1	8
	Chingleput town ..	1	8
Madurántakam ..	First-class Rev. Inspr.'s firka	1	8
	Second-class do.	1	8
	Third-class do.	1	8
	Fourth-class do.	1	8
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 town	1	8
	Average for Chingleput ..	1	8
	North Arcot District.		
Wálajápet ..	Wálajápet town	1	7
	Other parts of the taluk ..	1	7
Gudiyátam ..	Gudiyátam town	1	6
	Other parts of Gudiyátam taluk.	1	6
Chittoor ..	Mudukolam Rev. Inspr.'s range.	1	7
	Puthalpet do. ..	1	7
	Chittoor do. ..	1	7
	Vellimalai do. ..	1	7
	Samireddipalli do. ..	1	7
	Chittoor town	1	5½
Palmanér ..	Palamanér Rev. Inspr.'s range.	1	5½
	Baireddipalli do. ..	1	6
	Venkatagirikóta do. ..	1	6
	Palmanér town	1	6
Punganúr division.	Punganúr division ..	1	5½
Vellore ..	Vellore Rev. Inspr.'s range.	1	5½
	Agaram do. ..	1	6
	Pallikonda do. ..	1	5½
	Vellore town	1	6
	Kániyambádi town ..	1	5½
	Ambur town	1	5½

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 1891-92—*cont.*

Taluks.	Towns, Revenue Inspectors' ranges, &c.	Selling price per dram of 30° under-proof. AS.	P.
	North Arcot District—cont.	AS.	P.
Arcot ..	Arcot Rev. Inspr.'s range.	1	7½
	Dusi do. ..	1	5½
	Kalavi do. ..	1	8
	Thiruvattore do. ..	1	8
	Brammadesam do. ..	1	8
	Arcot town	1	6
Kangundi division.	Kangundi division ..	1	6
Pólúr taluk ..	Pólúr Rev. Inspr.'s range.	1	6
	Allabad do. ..	1	6
	Tiruvallúr do. ..	1	6
	Pólúr town	1	4½
	Kalambur town	1	5
Wandiwash ..	Wandiwash Rev. Inspr.'s range.	1	6
	Tellar do. ..	1	7
	Desur do. ..	1	7
	Pernamallur do. ..	1	6
	Purisai do. ..	1	6
	Kanduganur	1	6
Arni division ..	Arni division	1	6
	Arni town	1	5½
	Kannamangalam town ..	1	5
Chandragiri ..	Pakala Rev. Inspr.'s range.	2	0
	Tirupati do. ..	2	3
	Arepalli do. ..	2	0
	Tirupati town	2	3
	Chandragiri town ..	2	2½
Kálahasti zemindari.	Maderpák division ..	1	8
	Kálahasti do. ..	1	6
	Do. town	2	4
Kárvetnagar zemindari.	Tirutani Rev. Inspr.'s firka.	1	8
	Amirthapuram do. ..	1	5½
	Murukkambathi do. ..	1	8
	Tirutani town ..	1	3
	Nageri Rev. Inspr.'s firka.	1	8
	Puthur do. ..	2	0
	Kárvetnagar do. ..	1	10
	Puthur town	2	0
	Average for North Arcot ..	1	7
	South Arcot District.		
Tindivanam ..	Tindivanam whole taluk.	1	3
Villupuram ..	Villupuram do.	1	2½
Cuddalore ..	Cuddalore taluk excluding towns.	1	3
	Cuddalore town	1	2
	Panruti do.	1	3
Tiruvannámalai	Tiruvannámalai Kusba firka.	1	6
	Mathalambadi firka ..	1	6
	Sathanur do. ..	1	6
Tirukoilúr ..	Tirukoilúr Kusba ..	1	6
	Elavanasur firka ..	1	6
	Tiruvannanallur do. ..	1	6
	Santhamangalam do. ..	1	6
Kallákurchi ..	Kallákurchi Kusba ..	1	6
	Salem firka ..	1	6
	Pandalam do. ..	1	6

Taluks.	Towns, Revenue Inspectors' ranges, &c.	Selling price per dram of 30° under-proof. AS.	P.
	South Arcot District—cont.	AS.	P.
Chidambaram ..	Chidambaram Kusba firka.	1	6
	Buvanagiri firka ..	1	6
	Mannárgudi do. ..	1	6
	Srímushnam do. ..	1	7
	Chidambaram town ..	1	6
Vriddháchalam ..	Vriddháchalam Kusba ..	1	7
	Kummarapuram firka ..	1	7
	Nallur do. ..	1	7½
	Tittagudi do. ..	1	7
	Average for South Arcot.	1	6
	Tanjore District.		
Tanjore ..	First range	1	6
	Second do. ..	1	6
		to 1	7
	Third do.	1	6
	Fourth do.	1	6
	Fifth do.	1	6
	Sixth do.	1	6
	Seventh do.	1	7
	Tanjore town ..	1	4
		to 1	6
	Tiruvadi town	1	6
Kumbakónam ..	First range	1	6
	Second do.	1	6
	Third do.	1	5
	Fourth do.	1	6
	Fifth do.	1	6
	Sixth do.	1	6
	Kumbakónam	1	6
Máyavaram ..	First range	1	6
	Second do.	1	6
	Third do.	1	6
	Fourth do.	1	6
	Máyavaram town ..	1	6
Shiyáli	First range	1	6
	Second do.	1	6
	Third do.	1	6
Negapatam ..	First range	2	0
	Second do.	1	5
	Third do.	1	8
	Fourth do.	1	6
	Negapatam town ..	1	6
Nannilam ..	Kodavasal Deputy Tahsildar's range.	1	8
	Peralam range	1	8
	Nannilam do.	1	8
	Kongalangiri range ..	1	8
Mannárgudi ..	Polaiyar range ..	1	8
	Mannárgudi do. ..	1	8
	Vadapathimangalam range.	1	8
	Nidamangalam Deputy Tahsildar's range.	1	8
Tiruturaipúndi ..	Tiruturaipundi, taluk, the whole.	2	0
Patukóta ..	Patukóta and Nidavasal Rev. Inspr.'s ranges.	1	8
	Arantangi and Panpithi Rev. Inspr.'s ranges.	1	8
	Average for Tanjore ..	1	6

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 1891-92—*cont.*

Taluks.	Towns, Revenue Inspectors' ranges, &c.	Selling price per dram of 30° under-proof.
	Trichinopoly District.	AS. P.
Trichinopoly ..	Trichinopoly Rev. Inspr.'s range.	1 5
	Tiruvasi do. ..	1 7
	Válady do. ..	1 9
	Manikandapuram do. ..	1 6
	Pallambadi do. ..	1 9
	Trichinopoly town ..	1 4
	Srírangam do. ..	1 6
Musiri	Tottiyam Rev. Inspr.'s range.	1 8
	Tiruttimalai do. ..	1 8
	Yedumalai do. ..	1 9
	Nakalapuram do. ..	1 9
	Eragudi do. ..	1 9
Kulitalai ..	Krishnarayapuram Rev. Inspr.'s range.	1 8
	Nangavaram do. ..	1 8
	Togamalai do. ..	1 8
	Vaiyampatti do. ..	1 6
Perambalúr ..	Perambalúr Kasba Rev. Inspr.'s range.	1 9
	Agaram do. ..	1 8
	Pasuenbalur do. ..	1 9
	Kolatur do. ..	1 9
Udayárpálaiyam.	Kuruvalapparkoil Rev. Inspr.'s range.	1 9
	Sendurai do.	1 9
	Tadampetta Palur do.	1 8
	Alagapuram do.	1 9
	Periyatirukunam do.	1 9
	Kílapalúr do.	1 9
	Average for Trichinopoly.	1 7
	Madura District.	
Madura	Madura Rev. Insp.'s range.	1 6½
	Tirupurangundam do.	1 6½
	Thellakulam do.	1 6½
	Alanganallore do.	1 9
	Sholavandán do.	1 11
	Tirumukur do.	1 6½
	Madura town	1 6
Tirumangalam ..	West Tirumangalam Rev. Inspr.'s firka.	1 7½
	East do. do.	1 9½
	Kalligudi do.	1 10
	Kalluppati do.	1 7½
	Uslampatti do.	1 10
Melúr	Melúr Rev. Inspr.'s firka.	1 8
	Truvadur do. ..	1 8
	Nattam do. ..	1 8
	Kottampatti do. ..	1 8
Sivaganga zemindari.	Sivaganga Deputy Tahr.'s division.	2 0
	Tirupatúr do. ..	1 9½
	Tirupuvanam do. ..	1 7
	Sivaganga town	2 0
Ramnad zemindari.	Ramnad Deputy Tahr.'s division.	2 2½
	Pámban do. ..	2 0
	Tiruvadani do. ..	1 10½
	Mutukulatúr do. ..	2 1
	Tirushuli do. ..	1 11
	Ramnad town	2 2½

Taluks.	Towns, Revenue Inspectors' ranges, &c.	Selling price per dram of 30° under-proof.
	Madura District—cont.	AS. P.
Dindigul ..	Dindigul Rev. Inspr.'s firka.	2 0
	Vadamadura do. ..	2 0
	Vedasandúr do. ..	2 0
	Nellakóta do. ..	2 0
	Sanarpatti do. ..	1 11
	Vembar do. ..	1 10½
	Dindigul town ..	1 6
Palni ..	Thangachiammapatti Rev. Inspr.'s firka.	2 0
	Kalayambatur do. ..	2 0
	Vagarai do. ..	2 0
	Hill villages do. ..	2 5
	Palni town	2 0
Periyakulam	Tenkarai Rev. Inspr's. firka.	2 1
	Devadanipatti do. ..	2 0½
	Allinagaram do. ..	2 1
	Cumbum do. ..	2 1
	Bodináyakanúr Tevaram zemin.	2 1
	Gandamanáyakanúr-Erasakanaikanur zemin.	2 1
	Periayakulam town ..	2 2½
	Average for Madura ..	1 9½
	Tinnevelly District.	
Tinnevelly ..	Tinnevelly taluk	1 10
	Tinnevelly town	1 11
	Palamcottah town ..	1 11
Otapidáram ..	Otápidaram taluk ..	1 9½
	Tuticorin town	1 9½
Nánguneri ..	Kalakad Rev. Inspr.'s division.	1 6½
	Vizianarayanam do.	1 7½
	Nánguneri do.	1 6½
	Valliyur do.	1 6½
	Radhapuram do.	1 6½
Ambásamudram	Ambásamudram Rev. Inspr.'s division.	1 7
	Shermadévi do.	1 7
	Adaichani do.	1 7
Tenkási ..	Tenkasi Rev. Inspr.'s division.	1 6
	Alangulam do.	1 6
	Kadayanallur do.	1 7½
Sankaranainár koil.	Vasudevanallur Rev. Inspr.'s division.	2 0
	Karivalamvandanallur. do.	2 0
	Nilidanallur do.	2 0
Srívilliputur ..	Rajapaliam Rev. Inspr.'s division.	2 0
	Watrap do. ..	1 7½
	Srívilliputur do. ..	1 9
	Mangalam do. ..	1 9½
	Rajakularamru do. ..	1 9½
Sátúr	Neumeni Rev. Inspr.'s division.	1 11
	Virudupati do. ..	1 5
	Sivakasi do. ..	1 11
	Sátúr do. ..	1 11

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 1891-92—*cont.*

Taluks.	Towns, Revenue Inspectors' ranges, &c.	Selling price per dram of 30° under-proof.
	Tinnevelly District—cont.	A. P.
Tenkarai ..	Perungulam Rev. Inspr.'s division.	1 9
	Srívaikuntham do.	1 7
	Karungulam do.	2 0½
	Sathankulam do.	2 3
	Tenthiruperi do.	2 0½
	Manad do.	1 11
	Average for Tinnevelly ..	1 9
	Coimbatore District.	
Coimbatore ..	Coimbatore firka ..	1 11
	Gúdalúr do. ..	1 8
	Annur do. ..	1 10½
	Karamadai do. ..	1 10½
	Thondamuthur do. ..	1 8
	Coimbatore town	1 11
Palladam ..	Avanáshi firka	2 0
	Tirupúr do.	2 3½
	Palladam do.	2 2
	Salúr do.	1 9
Erode	Kodumudi firka ..	2 2½
	Uttukuli do. ..	1 9
	Erode do. ..	2 0½
	Viziamangalam do. ..	1 9
	Perundurai do. ..	1 9
	Erode town	2 0½
Karúr	Karúr firka.	2 0
	Nanjaipogalur do.	2 0
	Chinne Dhárápuram do.	2 0
	Karúr town	1 10
Pollácbi ..	Anamalai firka ..	1 9
	Kinathakadavu do. ..	1 9
	Pollácbi do. ..	1 9
Udamálpet ..	Udamálpet firka ..	2 0½
	Gudimangalam do. ..	2 0½
	Dhalli do. ..	2 0½
Satyamangalam ..	Puliampatti firka ..	2 0
	Gópichettipálaiyam do. ..	2 0
	Siruvalur do. ..	2 0
	Talavadi do. ..	2 1½
	Satyamangalam do. ..	2 1½
Kollegál ..	Kollegál firka	2 1½
	Palaiyam do.	2 3
	Honúr do.	2 2
Dhárápuram ..	Dhárápuram firka ..	2 2
	Mulanur do. ..	2 2
	Kangyam do. ..	2 2
	Kundadam do. ..	2 2
Bhavání ..	Bhavání firka	2 0½
	Andiyur do.	2 0½
	Nerinjipet do.	2 0½
	Average for Coimbatore ..	2 0
	Nilgiri District.	
Nílgiris ..	Ootacamund town ..	2 0
	Coonoor do. ..	1 9
	Nílgiri plateau	1 9
	South-East Wynaad ..	1 9
	Average for Nílgiris ..	1 10

Taluks.	Towns, Revenue Inspectors' ranges, &c.	Selling price per dram of 30° under-proof.
	Salem District.	A. P.
Salem ..	Salem taluk	1 3
	Salem town	1 3
Tirupatur ..	Tirupatúr, whole taluk ..	1 7
Tiruchengód ..	Tiruchengód do. ..	1 5½
Uttankari ..	Uttankarai do. ..	1 8
Krishnagiri ..	Krishnagiri do. ..	1 6
Atúr ..	Atúr Rev. Inspr.'s firka ..	1 8
	Thammampatti do. ..	1 8
	Thalavasal do. ..	1 8
	Ettapur do. ..	1 8
Námakal ..	Shendamangalam Rev. Inspr.'s firka.	1 6
	Mohanur do.	1 6
	Kapilakurchi do.	1 6
	Tathiengarpet do.	1 6
Hosúr ..	Hosúr Rev. Inspr.'s firka.	1 8½
	Kilamangalam do. ..	1 8½
	Denkanikota do. ..	1 8½
Dharmapuri ..	Dharmapuri Rev. Inspr.'s firka.	1 5½
	Pálakód do. ..	1 7½
	Pennagaram	1 6½
	Perambalai	1 4
	Average for Salem ..	1 6
	South Canara District.	
Mangalore ..	Rural tracts	1 0
	Town area	0 11
Kásaragód ..	Rural tracts	1 0
Uppinangadi ..	Do.	1 1
Udipi	Do.	0 11
Coondapoor ..	Do.	0 10
	Average for South Canara.	0 11½
	Malabar District.	
The Wynaad taluk.	Rural tracts	2 0
Chirakal ..	Rural tracts	1 4
	Chirakal town	1 2
Kottayam ..	Rural tracts	1 3
	Kottayam town	1 0
Calicut ..	Rural tracts	1 6
	Calicut town	1 0
Pálghat ..	Rural tracts	1 3
	Pálghat town	1 3
Kurumbranád ..	Rural tracts	1 0
Ernád ..	Do.	1 3
Walawanád ..	Do.	1 0½
Ponáni ..	Do.	1 0½
Cochin ..	Do.	0 8
	Average for Malabar ..	1 2

APPENDIX C.

COMPARATIVE Statement showing the number of Arrack and Toddy rent areas and Shops in the several districts of the Madras Presidency in 1890–91 and 1891–92.

District.	ARRACK. Shops leased separately in taluks and towns. 1890–91.	1891–92.	Vend areas. Number. 1890–91.	1891–92.	Shops. 1890–91.	1891–92.	Total shops. 1890–91.	1891–92.
1	2	3.	4	5	6	7	8	9
1. Ganjam	14	(a) 12	35	(j) 35	533	(n) 581	547	593
2. Vizagapatam	31	31	21	21	223	182	254	213
3. Godávari	..	..	56	56	1,381	1,293	1,381	1,293
4. Kistna	18	18	78	78	1,461	1,441	1,479	1,459
5. Nellore	23	23	37	(k) 40	378	362	401	385
6. Cuddapah	9	(a) 8	35	(k) 41	658	645	667	653
7. Anantapur	3	(b) 5	23	(k) 24	340	324	343	329
8. Bellary	28	28	24	(k) 28	268	255	296	283
9. Kurnool	10	(c) 12	28	(k) 30	530	511	540	523
10. Madras	118	(a) 102	..	..	..	..	118	102
11. Chingleput	86	(d) 108	12	(d) 6	169	99	255	207
12. North Arcot	184	(e) 193	35	(k) 39	540	505	724	698
13. South Arcot	22	22	21	21	1,089	1,071	1,111	1,093
14. Tanjore	61	(a) 54	38	(l) 35	226	220	287	274
15. Trichinopoly	20	(a) 18	18	(k) 24	249	240	269	258
16. Madura	30	30	33	(k) 39	589	598	619	628
17. Tinnevelly	66	(e) 137	33	(e) 29	474	300	540	437
18. Coimbatore	137	(f) 239	26	(f) 21	423	239	560	478
19. Nílgiris	38	(a) 35	..	..	..	..	38	35
20. Salem	147	(g) 266	22	(g) 16	449	215	596	481
21. South Canara	221	(h) 47	140	(l) 162	645	704	866	751
22. Malabar	..	(i) 119	196	(m) 99	863	780	863	899
Total ..	1,266	1,507	911	844	11,488	10,565	12,754	12,072

District.	TODDY. Shops leased separately in taluks and towns. 1890–91.	1891–92.	Rent areas. Number. 1890–91.	1891–92.	Shops. 1890–91.	1891–92.	Total shops. 1890–91.	1891–92.	"Foreign" spirits. 1890–91.	1891–92.
1	10.	11	12	13	14	15	16	17	18	19
1. Ganjam	11	(o) 25	35	35	497	447	508	472	12	7
2. Vizagapatam	37	37	28	30	850	876	887	913	12	13
3. Godávari	..	(p) 44	110	110	1,202	1,051	1,202	1,095	42	34
4. Kistna	52	52	51	80	1,905	1,939	1,957	1,991	49	43
5. Nellore	399	(q) 295	41	41	518	585	917	880	14	15
6. Cuddapah	14	(a) 13	35	41	728	753	742	766	24	25
7. Anantapur	5	(r) 712	9	..	698	..	703	712	11	11
8. Bellary	37	35	77	67	583	564	620	599	18	20
9. Kurnool	..	(s) 252	32	25	942	708	942	960	8	8
10. Madras	493	(a) 464	..	..	..	..	493	464	194	204
11. Chingleput	213	(t) 498	6	..	283	..	496	498	13	8
12. North Arcot	728	733	21	21	619	595	1,347	1,328	41	39
13. South Arcot	338	(u) 363	20	20	90	93	428	456	24	24
14. Tanjore	1,547	(v) 1,822	15	4	518	310	2,065	2,132	26	24
15. Trichinopoly	200	(a) 255	1	..	70	..	270	255	14	14
16. Madura	159	(w) 569	30	20	1,057	538	1,216	1,107	31	27
17. Tinnevelly	477	(a) 466	9	11	341	350	818	816	23	22
18. Coimbatore	503	(x) 782	17	8	435	163	938	945	21	18
19. Nílgiris	..	..	..	..	..	..	..	..	98	73
20. Salem	656	(y) 933	12	..	304	..	960	933	26	22
21. South Canara	120	(z) 784	..	..	652	..	772	784	12	11
22. Malabar	210	(aa) 1,380	..	..	924	..	1,134	1,380	82	78
Total ..	6,199	10,514	549	513	13,216	8,972	19,415	19,486	793	740

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 extension of separate sale of shops to Uravakonda and Dharmavaram towns.
(c) Do. do. to Cumbum town.
(d) Do. do. to Chingleput and Madurántakam taluks.
(e) Do. do. to Kaníambady, Ambúr, Kalambur, Kannamangalam, Chandragiri, Kálahasti and Puthur towns.
(e) Increase due to the extension of separate sale of shops to Otapidáram taluk.
(f) Do. do. to Palladam and Karúr taluks.
(g) Do. do. to Uttankarai, Krishnagiri and Tiruchengód taluks.
(h) Decrease due to change of system.
(i) Increase due to introduction of the separate sale of shops in Cannanore, Tellicherry, Calicut and Pálghat towns.
(j) Increase due to assimilation with toddy farms.
(k) Increase due to increase in the number of Revenue Inspectors' firkas.
(l) Decrease due to sale of the Tiruturaipúndi taluk as one farm owing to small sales.
(m) Decrease due to revision.

(o) Increase due to extension of separate sale of shops to six new towns.
(p) Increase due to introduction of separate sale of shops in the towns of Rajahmundry, Ellore, Dowlaishweram and Cocanada.
(q) Decrease due to closure of shops which fetched very low bids.
(r) Increase due to extension of separate sale of shops to the Tadpatri, Penukonda and Hindupur taluks.
(s) Increase due to introduction of separate sale of shops in the Cumbum and Márkápur taluks.
(t) Do. do. in the Ponnéri and Tiruvallúr taluks.
(u) Increase due to re-opening of shops closed in previous year owing to combination at sale.
(v) Increase due to extension of separate sale of shops to the Tiruturaipúndi taluk.
(w) Do. do. to three divisions in the Sivaganga zemindari and Dindigul taluk.
(x) Increase due to extension of separate sale of shops to Udamalpet, Dhárápuram and Bhaváni taluks.
(y) Do. do. to Dharmapuri, Krishnagiri, Tirupatúr and Uttankarai taluks.
(z) Increase due to extension of separate sale of shops throughout the district.
(aa) Do. do. do.

APPENDIX D.

STOCK account of Opium, &c., in the several districts of the Madras Presidency in 1891-92.

District.	Opium. Receipts. Balance at the beginning of the year.	Opium. Receipts. Quantity imported from Indore.	Opium. Receipts. Quantity received from other districts.	Opium. Receipts. Total.	Opium. Issues. Quantity retailed in the district.	Opium. Issues. Quantity sent to other districts.	Opium. Issues. Quantity retailed to vendors of intoxicating drugs.	Opium. Issues. Dryage.	Opium. Issues. Total.	Opium. Balance on the 31st March 1892.	Intoxicating drugs made from Opium. Quantity manufactured during the year.	Intoxicating drugs made from Opium. Quantity retailed.	Intoxicating drugs made from Opium. Balance on the 31st March 1892.
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	553	..	(a) 3,554	4,107	3,410	..	235	120	3,765	342	235	235	..
Vizagapatam	(b) 3,703	17,710	3,210	24,623	(c) 14,338	3,965	299	378	18,980	5,643	299	299	..
Godávari	560	40,532	418	41,510	31,601	(d) 4,335	159	219	36,314	5,196	159	159	..
Kistna	3,289	3,787	906	7,982	4,317	700	135	35	5,187	2,795	(e) 172	162	10
Nellore	52	..	496	548	480	..	29	2	511	37	29	29	..
Cuddapah	(l) 60	..	632	692	537	..	53	10	600	92	53	53	..
Anantapur	20	..	339	359	332	10	..	1	343	16	..	..	..
Bellary	14	631	165	810	430	219	59	14	722	88	88	88	..
Kurnool	108	..	1,032	1,140	852	(f) 176	24	19	1,071	69	36	36	..
Madras	1,755	10,659	..	12,414	693	8,897	1,040	202	10,832	(g) 1,582	585	585	..
Chingleput	9	..	148	157	103	..	33	..	136	21	33	33	..
North Arcot	88	..	960	1,048	740	..	228	17	985	63	341	341	..
South Arcot	49	..	305	354	339	..	..	4	343	11	..	..	..
Tanjore	75	..	480	555	308	..	179	12	499	56	738	738	..
Trichinopoly	31	..	292	323	147	..	173	2	322	1	201	201	..
Madura	3	..	521	524	277	3	215	13	508	16	322	322	..
Tinnevelly	6	..	161	167	89	..	44	2	135	32	44	44	..
Coimbatore	67	..	618	685	571	24	40	9	644	41	40	40	..
Nílgiris	6	..	(h) 432	438	368	..	..	..	368	70	..	..	..
Salem	37	..	506	543	379	..	127	(k) 9	515	28	157	157	..
South Canara	14	136	..	150	112	..	21	1	134	16	21	21	..
Malabar	720	..	(i) 2,145	2,865	2,117	40	..	(j) 32	2,189	676	..	..	..
Total ..	11,219	73,455	17,320	101,994	62,540	18,369	3,093	1,101	85,103	16,891	3,553	3,543	10

(a) Includes 8 lb. purchased from the renters of 1890–91.
(b) Agency tracts 166 lb. and ordinary tracts 3,537 lb.
(c) Agency tracts 7,327 lb. and ordinary tracts 7,011 lb.
(d) Includes 1,305 lb. sent to the French territory of Yanam.
(e) Includes 20 lb. balance at the beginning of the year.
(f) Quantity sent to Banganapalle State for which the details of consumption are not available.
(g) Includes 130 lb. reported to be unfit for human consumption.
(h) Includes 3 lb. purchased from other shops.
(i) Includes 41 lb. of confiscated opium.
(j) Includes 16 lb. destroyed by fire.
(k) Includes 3 lbs. destroyed as unfit for human consumption.
(l) The difference between this and the closing balance shown in last year's report is due to the transfer of 75 lb. to the incoming renters.

APPENDIX E.

STATEMENT showing the Consumption of Opium, Intoxicating Drugs, &c., during the year 1891-92.

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 mile per shop.	Consumption. Opium.	Consumption. Opium used in the manufacture of intoxicating drugs.	Consumption. Total.
1	2	3	4	5	6	7	8	9	10
		SQ. MLS.					LB.	LB.	LB.
1. Ganjam ..	1,893,813	8,267	229	88	21,521	93·9	3,410	235	3,64[illegible]
2. Vizagapatam ..	2,795,054	17,316	161	116	24,095	149·3	14,338	299	14,63[illegible]
3. Godávari ..	2,079,874	7,857	265	432	4,814	18·2	31,601	159	31,760
4. Kistna ..	1,853,106	8,072	230	75	24,708	107·6	4,317	162	4,479
5. Nellore ..	1,461,881	7,433	197	30	48,729	247·7	480	29	509
6. Cuddapah ..	1,268,887	8,726	145	22	57,676	396·6	537	53	590
7. Anantapur ..	707,555	5,278	134	8	88,444	659·7	332	..	332
8. Bellary ..	900,667	5,985	150	11	81,879	544·1	430	88	518
9. Kurnool ..	817,528	7,514	109	22	37,160	341·5	852	36	888
10. Madras ..	449,946	27	16,664	20	22,497	1·3	693	585	1,278
11. Chingleput ..	1,137,333	2,826	402	11	103,394	256·1	103	33	136
12. North Arcot ..	2,178,226	7,616	286	41	53,127	185·6	740	341	1,081
13. South Arcot ..	2,159,786	5,211	414	16	134,986	325·7	339	..	339
14. Tanjore ..	2,226,360	3,710	600	23	96,798	161·3	308	738	1,046
15. Trichinopoly ..	1,377,333	3,631	379	14	98,381	259·3	147	201	348
16. Madura ..	2,610,558	6,528	400	16	163,160	408·0	277	322	599
17. Tinnevelly ..	1,917,692	5,387	356	18	106,538	299·3	89	44	133
18. Coimbatore ..	2,004,839	7,860	255	24	83,535	327·5	571	40	611
19. Nílgiris ..	99,801	957	104	4	24,950	239·2	368	..	368
20. Salem ..	1,962,566	7,471	263	23	85,329	324·8	379	157	536
21. South Canara.	1,051,826	4,389	240	4	262,956	1,097·2	112	21	133
22. Malabar ..	2,634,411	5,764	457	28	94,086	205·9	2,117	..	2,117
Total ..	35,589,042	137,825	258	1,046	34,024	131·7	62,540	3,543	66,083

District.	Sale per shop.	Consumption per head of population (in decimals of a tola).	Revenue. Pass duty.	Revenue. Rent of opium vend areas including miscellaneous.	Revenue. Total.	Incidence of revenue per head.	Average Selling Price. Opium.	Average Selling Price. Intoxicating drugs.
	11	12	13	14	15	16	17	18
				RS.	RS.		RS. A. P.	RS. A. P.
1. Ganjam ..	41·4	·077	..	22,970	..	..	0 7 1	0 9 8
2. Vizagapatam ..	126·2	·209	..	55,495	..	..	0 7 0	0 7 11
3. Godávari ..	73·5	·610	..	88,077	..	..	0 5 0	0 6 0
4. Kistna ..	59·7	·098	..	28,359	..	..	0 7 1	0 7 10
5. Nellore ..	16·9	·014	..	6,063	..	..	0 11 0	..
6. Cuddapah ..	26·8	·019	..	9,254	..	..	0 11 4	..
7. Anantapur ..	41·5	·018	..	2,965	..	..	0 12 0	..
8. Bellary ..	47·1	·023	..	6,851	..	..	0 10 8	0 8 0
9. Kurnool ..	40·3	·043	..	8,586	..	..	0 9 6	0 8 0
10. Madras ..	63·9	·114	..	19,005	..	..	0 11 0	1 2 0
11. Chingleput ..	12·3	·005	..	4,357	..	..	0 12 0	0 12 0
12. North Arcot ..	26·4	·019	..	16,877	..	..	0 12 0	0 13 6
13. South Arcot ..	21·2	·006	..	2,202	..	..	0 9 6	..
14. Tanjore ..	45·5	·018	..	4,842	..	..	0 11 0	0 13 0
15. Trichinopoly ..	24·8	·010	..	4,397	..	..	0 11 5	0 10 0
16. Madura ..	37·4	·009	..	7,052	..	..	0 8 0	0 10 0
17. Tinnevelly ..	7·4	·003	..	3,829	..	..	0 11 9	0 15 0
18. Coimbatore ..	25·4	·012	..	7,770	..	..	0 12 0	0 13 0
19. Nílgiris ..	92·0	·147	..	6,600	..	..	0 12 7	..
20. Salem ..	23·3	·011	..	5,271	..	..	0 8 6	0 8 10
21. South Canara ..	33·2	·005	..	1,120	..	..	0 12 0	0 10 0
22. Malabar ..	75·6	·032	..	18,197	..	..	0 10 2	..
Total ..	63·2	·074	3,56,650	3,30,139	6,86,789	·0104	..	..

APPENDIX F.

STATEMENT showing the Convictions, &c., under the Opium Act and Rules during the year 1891-92.

District.	CONVICTION.		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	14	26	..	..	26	154 0 0	..	..	133 0 0
2. Vizagapatam ..	48	50	1	3	46	389 0 0	29	123 8 3	161 1 9
3. Godávari	22	* 29	6	2	22	329 13 0	19	131 15 5	96 14 0
4. Kistna	10	* 11	..	2	10	335 0 0	3	26 2 0	65 0 0
5. Nellore	..	..	..	..	..	..	..	..	..
6. Cuddapah ..	5	5	..	..	5	33 0 0	2	5 4 6	..
7. Anantapur ..	..	..	..	..	..	..	..	..	..
8. Bellary	7	* 7	1	1	6	70 0 0	1	..	..
9. Kurnool	1	1	..	..	1	10 0 0	..	..	..
10. Madras	2	2	..	..	2	12 0 0	..	..	..
11. Chingleput ..	..	..	..	..	..	..	..	..	..
12. North Arcot ..	3	3	..	..	3	15 0 0	2	5 1 6	..
13. South Arcot ..	..	..	..	..	..	..	..	..	..
14. Tanjore	1	1	..	..	1	15 0 0	1	0 6 0	..
15. Trichinopoly .	2	2	..	1	1	5 0 0	1	3 6 0	..
16. Madura	1	1	..	..	1	20 0 0	..	..	..
17. Tinnevelly ..	..	..	..	..	..	..	..	..	..
18. Coimbatore ..	1	1	1	..	..	..	1	1 4 0	..
19. Nílgiris	..	..	..	..	..	..	..	..	..
20. Salem	3	* 3	..	1	3	60 0 0	..	..	..
21. South Canara ..	..	..	..	..	..	..	..	..	..
22. Malabar	2	* 3	..	2	2	75 0 0	..	..	..
Total ..	122	145	9	12	129	1,522 13 0	59	296 15 8	455 15 9

* One person was both imprisoned and fined.

APPENDIX G.

CLASSIFICATION of Offences under the Opium Act and Rules during 1891-92.

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
Ganjam	1	4	..	..	9	..	14
Vizagapatam	..	23	13	8	..	4	48
Godávari	..	11	8	..	..	3	22
Kistna	..	3	4	..	..	3	10
Nellore	..	..	..	..	..	..	..
Cuddapah	..	1	..	1	..	3	5
Anantapur	..	..	..	..	..	..	..
Bellary	..	2	3	..	..	2	7
Kurnool	..	..	1	..	..	..	1
Madras	..	..	1	..	..	1	2
Chingleput	..	..	..	..	..	..	..
North Arcot	..	..	..	1	..	2	3
South Arcot	..	..	..	..	..	..	..
Tanjore	..	..	1	..	..	..	1
Trichinopoly	..	1	1	..	..	..	2
Madura	..	..	1	..	..	..	1
Tinnevelly	..	..	..	..	..	..	..
Coimbatore	..	1	..	..	..	..	1
Nílgiris	..	..	..	..	..	..	..
Salem	..	2	..	..	..	1	3
South Canara	..	..	..	..	..	..	..
Malabar	..	1	1	..	..	..	2
Total ..	1	49	34	10	9	19	122

APPENDIX H.

STATEMENT of Offences against the Abkári Laws dealt with in the Presidency during the year 1891-92.

Sub-division.	Circle.	Pending at the beginning of the year. Cases.	Pending at the beginning of the year. Persons.	Reported during the year (exclusive of unsuccessful house searches). Cases.	Reported during the year. Persons.	Total. Cases.	Total. Persons.	Cases disposed of by the Officers of the Department. Released by Department. I. For being in possession of country spirits not more than 3° below the prescribed strength in cases in which such spirits were procured direct from a distillery or warehouse situated close by and 5° in other cases. Cases.	I. Persons.	II. For petty breaches of the provisions of section 56 of the Abkári Act for the first time. Cases.	II. Persons.	III. On proof of ignorance or inadvertence. Cases.	III. Persons.	IV. For want of proof. Cases.	IV. Persons.	Total. Cases.	Total. Persons.	Sent for trial. Cases.	Sent for trial. Persons.	Cases written off. Cases.	Cases written off. Persons.	Total disposed of. Cases.	Total disposed of. Persons.	Pending on 31st March 1892. Cases.	Pending on 31st March 1892. 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	1	44	42	46	43	..	..	10	10	..	..	5	5	15	15	22	26	6	1	43	42	3	1
	Aska ..	10	11	79	82	89	93	2	2	18	18	1	1	9	15	30	36	52	53	5	2	87	91	2	2
	Surlá ..	8	5	311	295	319	300	3	3	65	71	10	11	10	14	88	99	181	196	41	4	310	299	9	1
	Total ..	20	17	434	419	454	436	5	5	93	99	11	12	24	34	133	150	255	275	52	7	440	432	14	4
Chicacole.	Naupada ..	14	2	141	137	155	139	4	5	4	7	5	5	5	6	18	23	96	111	33	3	147	137	8	2
	Calingapatam.	1	1	96	102	97	103	..	..	3	3	36	36	6	7	45	46	43	54	4	..	92	100	5	3
	Konada ..	..	..	48	68	48	68	..	..	12	13	8	12	1	1	21	26	27	42	..	..	48	68	..	..
	Bobbili ..	8	4	222	239	230	243	1	1	4	4	32	35	14	16	51	56	161	179	12	5	224	240	6	3
	Karasa ..	..	..	151	167	151	167	4	4	14	14	15	21	2	3	35	42	115	124	..	..	150	166	1	1
	Balacheruvu.	1	1	86	87	87	88	2	2	5	5	23	23	7	7	37	37	49	50	1	1	87	88	..	..
	Polavaram ..	5	5	254	264	259	269	..	..	62	62	16	16	2	5	80	83	165	173	9	9	254	265	5	4
	Total ..	29	13	998	1,064	1,027	1,077	11	12	104	108	135	148	37	45	287	313	656	733	59	18	1,002	1,064	25	13
Cocanada.	Penuguduru..	11	14	304	365	315	379	2	2	..	..	94	124	33	50	129	176	178	194	1	2	308	372	7	7
	Rajahmundry.	47	31	768	812	815	843	21	23	24	25	236	263	26	28	307	339	442	455	22	1	771	795	44	48
	Mogaltur ..	24	30	581	613	605	643	11	11	5	6	349	362	24	28	389	407	188	209	10	5	587	621	18	22
	Ellore ..	26	24	502	554	528	578	7	9	26	39	217	246	25	35	275	329	166	190	16	..	457	519	71	59
	Total ..	108	99	2,155	2,344	2,263	2,443	41	45	55	70	896	995	108	141	1,100	1,251	974	1,048	49	8	2,123	2,307	140	136
Masulipatam.	Manginapudi.	26	24	357	368	383	392	12	15	120	127	27	27	6	6	165	175	176	182	7	..	348	357	35	35
	Nizampatam.	25	23	342	363	367	386	29	30	110	128	7	7	6	8	152	173	178	201	7	..	337	374	30	12
	Bezváda ..	2	4	445	475	447	479	3	3	29	33	16	17	2	5	50	58	351	372	6	6	407	436	40	43
	Vinukonda ..	6	13	233	262	239	275	62	64	48	58	6	10	3	5	119	137	118	136	..	..	237	273	2	2
	Total ..	59	64	1,377	1,468	1,436	1,532	106	112	307	346	56	61	17	24	486	543	823	891	20	6	1,329	1,440	107	92

APPENDIX H—*cont.*

Statement of Offences against the Abkári Laws dealt with in the Presidency during the year 1891-92—*cont.*

Sub-division.	Circle.	Disposal by the Magistracy. Pending at the beginning of the year. Cases.	Pending at the beginning of the year. Persons.	Sent for trial during the year. Cases.	Sent for trial during the year. Persons.	Total. Cases.	Total. Persons.	Convicted. Cases.	Convicted. Persons.	Acquitted. Cases.	Acquitted. Persons.	Written off or otherwise disposed of. Cases.	Written off or otherwise disposed of. Persons.	Pending on 31st March 1892. Cases.	Pending on 31st March 1892. Persons.	Cases sent to Magistracy otherwise than through the Inspectors of Salt and Abkari Revenue. Number of cases reported. Cases.	Number of cases reported. Persons.	Number of cases convicted. Cases.	Number of cases convicted. Persons.	Number of cases acquitted. Cases.	Number of cases acquitted. Persons.
		27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46
Chatrapur	Ganjam ..	9	9	22	26	31	35	24	27	1	1	..	..	6	7	..	..	..	..	..	..
	Aska ..	31	32	52	53	83	85	45	45	7	8	..	..	31	32	..	..	..	..	..	..
	Surlá ..	(a) 40	43	181	196	221	239	196	207	17	22	1	2	7	8	..	..	..	..	..	..
	Total ..	80	84	255	275	335	359	265	279	25	31	1	2	44	47	..	..	..	..	..	..
Chicacole	Naupada ..	22	28	96	111	118	139	98	115	6	8	2	2	12	14	..	..	..	..	..	..
	Calingapatam ..	8	18	43	54	51	72	35	53	2	4	..	..	14	15	..	..	..	..	..	..
	Konada ..	4	4	27	42	31	46	28	42	..	..	..	..	3	4	..	..	..	..	..	..
	Bobbili ..	36	(b) 45	161	179	197	224	173	191	10	16	1	1	13	16	..	..	..	..	..	..
	Karasa ..	12	17	115	124	127	141	123	135	2	4	..	..	2	2	..	..	..	..	..	..
	Balacheruvu ..	14	(c) 14	49	50	63	64	59	60	3	3	..	..	1	1	..	..	..	..	..	..
	Polavaram ..	41	41	165	173	206	214	190	198	1	1	..	..	15	15	..	..	..	..	..	..
	Total ..	137	167	656	733	793	900	706	794	24	36	3	3	60	67	..	..	..	..	..	..
Cocanada	Penuguduru ..	9	14	178	194	187	208	157	172	13	15	..	..	17	21	1	1	..	..	1	1
	Rajahmundry ..	50	56	442	455	492	511	430	438	15	20	1	4	46	49	4	61	4	57	..	4
	Mogaltur ..	8	11	188	209	196	220	153	168	5	13	1	1	37	38	1	2	1	2	..	..
	Ellore ..	32	(d) 35	166	190	198	225	165	184	3	7	..	..	30	34	2	3	1	1	1	2
	Total ..	99	116	974	1,048	1,073	1,164	905	962	36	55	2	5	130	142	8	67	6	60	2	7
Masulipatam	Manginapudi ..	43	48	176	182	219	230	137	141	8	12	..	..	74	77	..	..	..	..	..	..
	Nizampatam ..	58	64	178	201	236	265	161	175	6	10	..	..	69	80	..	..	..	..	..	..
	Bezváda ..	47	(e) 51	351	372	398	423	206	221	6	6	..	..	186	196	1	1	..	..	1	1
	Vinukonda ..	18	21	118	136	136	157	84	93	5	10	..	..	47	54	2	2	2	2	..	..
	Total ..	166	184	823	891	989	1,075	588	630	25	38	..	..	376	407	3	3	2	2	1	1

(a) Excludes 6 cases 6 persons written off.
(b) 55 persons shown in last year's report should be 45 persons.
(c) 41 shown last year is a misprint for 14.
(d) Excludes 3 cases and 4 persons written off.
(e) Excludes 1 case 1 person written off.

APPENDIX H.—*cont.*

Statement of Offences against the Abkári Laws dealt with in the Pesidency during the year 1891-92—*cont.*

Sub-division.	Circle.	Pending at the beginning of the year.		Reported during the year (exclusive of unsuccessful house searches).		Total.		CASES DISPOSED OF BY THE OFFICERS OF THE DEPARTMENT. Released by Department. I. For being in possession of country spirits not more than 3° 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 1892.	
		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 ..	2	..	99	111	101	111	..	..	13	16	4	4	10	11	27	31	69	76	..	..	96	107	5	4
	Iskapalle ..	8	11	308	344	316	365	..	..	41	49	40	42	15	20	96	111	194	217	1	..	291	328	25	27
	Kistnapatam.	6	8	140	149	146	157	..	..	35	37	17	17	6	8	58	62	87	94	1	1	146	157	..	..
	Cumbum ..	7	7	200	218	207	225	..	..	26	28	14	16	10	15	50	59	142	152	1	..	193	211	14	14
	Total ..	23	26	747	822	770	848	..	..	115	130	75	79	41	54	231	263	492	539	3	1	726	803	44	45
Arcot ..	Kurnool ..	52	60	304	383	356	443	1	1	22	29	32	37	15	23	70	90	214	272	..	..	284	362	72	81
	Bellary ..	38	(a) 47	667	705	705	752	3	3	48	54	122	127	46	61	219	245	408	423	9	12	636	680	69	72
	Anantapur ..	42	45	488	522	530	567	1	1	48	53	30	33	13	14	92	101	364	387	..	..	456	488	74	79
	Cuddapah ..	17	31	383	522	400	553	1	2	84	99	38	51	30	54	153	206	212	290	..	..	365	496	35	57
	Vellore ..	44	44	787	880	831	924	..	..	100	112	60	71	36	49	196	232	612	663	8	8	816	903	15	21
	Conjeeveram.	25	30	470	555	495	585	..	..	156	196	54	58	16	20	226	274	200	235	4	4	430	513	65	72
	Tirukoilúr ..	(b) 27	31	225	237	252	268	..	..	43	48	10	10	3	3	56	61	183	191	5	9	244	261	8	7
	Total ..	245	288	3,324	3,804	3,569	4,092	6	7	501	591	346	387	159	224	1,012	1,209	2,193	2,461	26	33	3,231	3,703	338	389
Chingleput.	Tada ..	..	..	66	68	66	68	..	..	16	16	9	10	4	4	29	30	33	34	..	..	62	64	4	4
	Vayalúr ..	1	1	100	103	101	104	..	..	39	41	10	10	..	..	49	51	46	48	1	..	96	99	5	5
	Covelong ..	..	..	140	144	140	144	3	3	6	6	4	4	16	17	29	30	109	112	..	..	138	142	2	2
	Merkánam ..	3	3	127	128	130	131	..	..	29	30	7	7	5	5	41	42	81	81	1	..	123	123	7	8
	Total ..	4	4	433	443	437	447	3	3	90	93	30	31	25	26	148	153	269	275	2	..	419	428	18	19

(a) Includes three persons withdrawn from Magistrate's file and added to persons pending before the Inspector.
(b) Excludes seven cases written off.

APPENDIX H—*cont.*

Statement of Offences against the Abkári Laws dealt with in the Presidency during the year 1891-92—*cont.*

Sub-division.	Circle.	DISPOSAL BY THE MAGISTRACY. Pending at the beginning of the year.		Sent for trial during the year.		Total.		Convicted.		Acquitted.		Written off or otherwise disposed of.		Pending on 31st March 1892.		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.	Cases.	Persons.
		27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46
Nellore ..	Kanuparti	2	3	69	76	71	79	60	65	6	8	..	..	6	6	..	..	..	..	..	..
	Iskapalle	12	16	194	217	206	233	140	152	12	16	..	..	54	65	..	..	..	..	..	..
	Kistnapatam	4	4	87	94	91	98	80	85	4	6	..	..	7	7	..	..	..	..	..	..
	Cumbum	15	18	142	152	157	170	127	135	10	13	..	..	20	22	..	..	..	..	..	..
	Total ..	33	41	492	539	525	580	407	437	31	43	..	..	87	100	..	..	..	..	..	..
Arcot ..	Kurnool	36	49	214	272	250	321	186	228	16	37	..	..	48	56	..	..	..	..	..	..
	Bellary	37	(a) 42	408	423	445	465	333	345	18	22	..	..	94	98	..	..	..	..	..	..
	Anantapur	87	93	364	387	451	480	367	385	9	13	..	..	75	82	..	..	..	..	..	..
	Cuddapah	21	34	212	290	233	324	169	212	23	58	..	..	41	54	..	..	..	..	..	..
	Vellore	35	38	612	663	647	701	524	560	18	22	..	..	105	119	..	..	..	..	..	..
	Conjeeveram	40	45	200	235	240	280	158	168	11	23	..	..	71	89	..	..	..	..	..	..
	Tirukoilúr	23	26	183	191	206	217	159	168	12	14	..	..	35	35	..	..	..	..	..	..
	Total ..	279	327	2,193	2,461	2,472	2,788	1,896	2,066	107	189	..	..	469	533	..	..	..	..	..	..
Chingleput	Tada	17	22	33	34	50	56	36	37	2	6	..	..	12	13	..	..	..	..	..	..
	Vayalúr	1	1	46	48	47	49	25	26	1	1	..	..	21	22	..	..	..	..	..	..
	Covelong	9	9	109	112	118	121	111	113	4	5	..	..	3	3	6	7	6	7	..	..
	Merkánam	13	13	81	81	94	94	76	76	3	3	..	..	15	15	..	..	..	..	..	..
	Total ..	40	46	269	275	309	320	248	252	10	15	..	..	51	53	6	7	6	7	..	..

(a) Includes 3 persons withdrawn from Magistrate's file and added to persons pending before the Inspector.

APPENDIX H—*cont.*

Statement of Offences against the Abkári Laws dealt with in the Negapatam Sub-Divisions and Tinnevelly during the year 1891-92—*cont.*

Sub-division.	Circle.	Pending at the beginning of the year. Cases.	Pending at the beginning of the year. Persons.	Reported during the year (exclusive of unsuccessful house searches). Cases.	Reported during the year. Persons.	Total. Cases.	Total. Persons.	Cases disposed of by the Officers of the Department. Released by Department. I. For being in possession of country spirits not more than 3° below the prescribed strength in cases in which such spirits were procured direct from a distillery or warehouse situated close by and 5° in other cases. Cases.	I. Persons.	II. For petty breaches of the provisions of section 56 of the Abkári Act for the first time. Cases.	II. Persons.	III. On proof of ignorance or inadvertence. Cases.	III. Persons.	IV. For want of proof. Cases.	IV. Persons.	Total. Cases.	Total. Persons.	Sent for trial. Cases.	Sent for trial. Persons.	Cases written off. Cases.	Cases written off. Persons.	Total disposed of. Cases.	Total disposed of. Persons.	Pending on 31st March 1891. Cases.	Pending on 31st March 1891. 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
gapa- am.	Villupuram ..	(a) 8	11	395	424	403	435	..	..	88	97	54	67	10	12	152	176	233	242	3	3	388	421	15	14
	Cuddalore ..	16	18	101	105	117	123	1	1	16	19	6	6	1	1	24	27	83	85	5	6	112	118	5	5
	Tranquebar ..	5	5	125	134	130	139	..	..	5	5	5	5	1	1	11	11	99	106	..	..	110	117	20	22
	Negapatam ..	..	..	76	78	76	78	..	..	7	7	6	6	2	3	15	16	61	62	..	..	76	78	..	..
	Vedarniem ..	..	..	67	73	67	73	..	..	12	14	11	13	4	4	27	31	40	42	..	..	67	73	..	..
	Adirámpatnam	..	..	80	81	80	81	..	..	20	21	20	20	8	8	48	49	32	32	..	..	80	81	..	..
	Tanjore ..	15	17	466	470	481	487	..	..	125	127	114	116	1	2	240	245	216	217	2	2	458	464	23	23
	Nannilam ..	30	33	226	230	256	263	1	1	21	22	31	35	2	2	55	60	188	190	5	5	248	255	8	8
	Total ..	74	84	1,536	1,595	1,610	1,679	2	2	294	312	247	268	29	33	572	615	952	976	15	16	1,539	1,607	71	72
ne- elly.	Dindigul ..	..	..	130	130	130	130	..	..	45	45	12	12	3	3	60	60	58	58	6	6	124	124	6	6
	Madura ..	125	125	569	576	694	701	1	1	78	78	201	201	23	26	303	306	354	358	3	3	660	667	34	34
	Vattanam ..	1	..	241	247	242	247	..	..	28	29	18	19	..	..	46	48	195	199	1	..	242	247	..	..
	Morekolam ..	5	5	148	148	153	153	..	..	7	7	51	51	3	3	61	61	69	69	..	..	130	130	23	23
	Tuticorin ..	4	4	152	177	156	181	2	2	46	49	53	64	8	13	109	128	41	45	..	..	150	173	6	8
	Káyalpatnam.	..	..	129	133	129	133	..	..	10	10	40	40	1	4	51	54	78	79	..	..	129	133	..	..
	Kuttanguli ..	1	1	83	83	84	84	1	1	8	8	12	12	4	4	25	25	59	59	..	..	84	84	..	..
	Tinnevelly ..	6	6	691	716	697	722	2	2	60	70	82	89	11	11	155	172	538	546	..	..	693	718	4	4
	Total ..	142	141	2,143	2,210	2,285	2,351	6	6	282	296	469	488	53	64	810	854	1,392	1,413	10	9	2,212	2,276	73	75

(a) Includes 2 cases and 3 persons withdrawn from the Magistrate's file and released under head IV.

APPENDIX H—*cont.*

Statement of Offences against the Abkári Laws dealt with in the Negapatam and Tinnevelly Sub-Divisions during the year 1891-92—*cont.*

Sub-Division.	Circle.	Disposal by the Magistracy. Pending at the beginning of the year. Cases.	Pending at the beginning. Persons.	Sent for trial during the year. Cases.	Sent for trial. Persons.	Total. Cases.	Total. Persons.	Convicted. Cases.	Convicted. Persons.	Acquitted. Cases.	Acquitted. Persons.	Written off or otherwise disposed of. Cases.	Written off. Persons.	Pending on 31st March 1891. Cases.	Pending on 31st March 1891. Persons.	Cases sent to Magistracy otherwise than through the Inspectors of Salt and Abkari Revenue. Number of cases reported. Cases.	Number of cases reported. Persons.	Number of cases convicted. Cases.	Number of cases convicted. Persons.	Number of cases acquitted. Cases.	Number of cases acquitted. Persons.
		27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46
Negapatam ..	Villupuram ..	(a) 62	62	233	242	295	304	185	189	4	5	..	..	106	110	..	..	..	..	..	..
	Cuddalore ..	53	54	83	85	136	139	118	120	5	5	..	..	13	14	..	..	..	..	..	..
	Tranquebar ..	10	10	99	106	109	116	98	102	2	4	1	1	8	9	..	..	..	..	..	..
	Negapatam ..	4	5	61	62	65	67	61	62	1	2	..	..	3	3	..	..	..	..	..	..
	Vedarniem ..	1	1	40	42	41	43	39	41	2	2	..	..	..	..	..	..	..	..	..	..
	Adirámpatnam ..	3	3	32	32	35	35	35	35	..	..	..	..	..	..	..	..	..	..	..	..
	Tanjore ..	22	22	216	217	238	239	222	223	5	5	..	..	11	11	1	1	1	1	..	..
	Nannilam ..	15	15	188	190	203	205	189	191	7	7	..	..	7	7	..	..	..	..	..	..
	Total ..	170	172	952	976	1,122	1,148	947	963	26	30	1	1	148	154	1	1	1	1	..	..
Tinnevelly ..	Dindigul ..	22	22	58	58	80	80	47	47	4	4	..	..	29	29	1	2	1	2	..	..
	Madura ..	(b) 45	46	354	358	399	404	334	338	9	9	..	..	56	57	..	..	..	..	..	..
	Vattanam ..	21	21	195	199	216	220	210	213	..	..	1	2	5	5	..	..	..	..	..	..
	Morekolam ..	14	14	69	69	83	83	68	68	2	2	..	..	13	13	..	..	..	..	..	..
	Tuticorin ..	8	9	41	45	49	54	42	45	2	4	..	..	5	5	..	..	..	..	..	..
	Káyalpatnam ..	3	3	78	79	81	82	74	75	4	4	..	..	3	3	..	..	..	..	..	..
	Kuttanguli ..	7	7	59	59	66	66	62	62	3	3	..	..	1	1	..	..	..	..	..	..
	Tinnevelly ..	48	64	538	546	586	610	455	467	17	25	1	1	113	117	1	1	1	1	..	..
	Total ..	168	186	1,392	1,413	1,560	1,599	1,292	1,315	41	51	2	3	225	230	2	3	2	3	..	..

(a) *Vide* note (a) on previous page.
(b) Excludes 22 cases and 22 persons transferred to Dindigul, and 9 cases and 9 persons erroneously shown as pending at the end of last year.

APPENDIX H—*cont.*

Statement of Offences against the Abkári Laws dealt with in the Erode and Calicut Sub-Divisions, and Madras Town Circle during the year 1891-92—*cont.*

Sub-Division.	Circle.	Pending at the beginning of the year.		Reported during the year (exclusive of unsuccessful house searches.)		Total.		Cases disposed of by the Officers of the Department. Released by Department. I. For being in possession of country spirits not more than 3° 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	26	23	24	25	22
Erode	Hósúr	(a) 13	14	620	645	633	659	6	6	112	119	18	19	22	23	158	167	430	444	2	2	590	613	43	46
	Salem	9	9	1,345	1,354	1,354	1,363	9	9	99	100	54	56	15	18	177	183	1,123	1,128	11	9	1,311	1,320	43	43
	Coimbatore	25	30	582	630	607	660	2	2	109	132	38	46	21	32	170	212	414	430	1	2	585	644	22	16
	Erode	3	5	1,108	1,185	1,111	1,190	..	..	130	133	58	67	37	68	225	268	865	898	4	..	1,094	1,166	17	24
	North Trichinopoly.	22	27	294	300	316	327	..	..	59	61	55	63	1	2	115	126	188	188	2	2	305	316	11	11
	South Trichinopoly.	4	4	416	462	420	466	1	1	133	149	36	41	13	14	183	205	234	260	2	..	419	465	1	1
	Total ..	76	89	4,365	4,576	4,441	4,665	18	18	642	694	259	292	109	157	1,028	1,161	3,254	3,348	22	15	4,304	4,524	137	141
Calicut.	Udipi	(b) 55	53	798	866	853	919	2	2	43	51	233	261	37	38	315	352	423	449	3	2	741	803	112	116
	Mangalore	123	121	1,252	1,270	1,375	1,391	5	6	111	113	103	103	69	72	288	294	953	976	17	7	1,258	1,277	117	114
	Tellicherry	33	32	2,762	2,786	2,795	2,818	176	183	138	150	106	111	130	134	550	578	2,044	2,063	30	5	2,624	2,646	171	172
	Calicut	67	67	1,593	1,685	1,660	1,752	1	1	213	262	67	76	22	38	303	377	1,306	1,346	25	12	1,634	1,735	26	17
	Ponáni	60	63	2,558	2,448	2,618	2,511	1	1	99	115	12	13	18	19	130	148	2,246	2,271	110	6	2,486	2,425	132	86
	Pálghat	53	42	2,179	2,189	2,232	2,231	2	2	76	99	94	102	53	61	225	264	1,793	1,852	83	15	2,101	2,131	131	100
	Cochin Frontier I.	..	..	260	272	260	272	..	..	1	1	1	1	13	14	15	16	223	233	2	..	240	249	20	23
	Cochin Frontier II.	..	..	293	295	293	295	..	..	..	..	..	..	1	1	1	1	283	285	..	..	284	286	9	9
	Total ..	391	378	11,695	11,811	12,086	12,189	187	195	681	791	616	667	343	377	1,827	2,030	9,271	9,475	270	47	11,368	11,552	718	637
Madras Town Circle.	Madras Town Circle.	7	12	206	253	213	265	1	1	40	46	22	33	15	15	78	95	123	157	2	2	203	254	10	11
	Grand Total..	1,178	1,215	29,413	30,809	30,591	32,024	386	406	3,204	3,576	3,162	3,461	960	1,194	7,712	8,637	20,654	21,591	530	162	28,896	30,390	1,695	1,634

(a) Includes 1 case 1 person withdrawn from the Magistrate's file. (b) Excludes 1 case 1 person belonging to the Mangalore Circle and erroneously shown against this circle also in the previous year.

APPENDIX H—*cont.*

Statement of Offences against the Abkári Laws dealt with in the Erode and Calicut Sub-Divisions and Madras Town circle during the year 1891-92—*cont.*

Sub-Division.	Circle.	Disposal by the Magistracy. Pending at the beginning of the year.		Sent for trial during the year.		Total.		Convicted.		Acquitted.		Written off or otherwise disposed of.		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.	Cases.	Persons.
		27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46
Erode	Hosúr	(a) 27	27	430	444	457	471	373	380	13	18	1	1	71	73	..	..	..	..	..	..
	Salem	39	39	1,123	1,128	1,162	1,167	979	983	22	22	..	..	160	161	..	..	..	..	..	..
	Coimbatore	43	50	414	430	457	480	379	392	34	41	..	1	44	46	..	..	..	..	..	..
	Erode	159	162	865	898	1,024	1,060	821	837	33	48	..	..	170	175	4	5	4	5	..	..
	North Trichinopoly.	28	28	188	188	216	216	182	182	3	3	..	..	31	31	..	..	..	..	..	..
	South Trichinopoly.	18	21	234	260	252	281	245	274	..	..	..	..	7	7	..	..	..	..	..	..
	Total ..	314	327	3,254	3,348	3,568	3,675	2,979	3,048	105	132	1	2	483	493	4	5	4	5	..	..
Calicut	Udipi	154	164	423	449	577	613	468	492	45	49	1	1	63	71	1	1	1	1	..	..
	Mangalore	95	102	953	976	1,048	1,078	893	914	13	22	..	..	142	142	..	..	..	..	..	..
	Tellicherry	445	447	2,044	2,063	2,489	2,510	2,053	2,068	4	5	..	..	432	437	21	22	19	20	2	2
	Calicut	255	272	1,306	1,346	1,561	1,618	1,360	1,401	23	35	3	3	175	179	2	2	2	2	..	..
	Ponáni	380	389	2,246	2,271	2,626	2,660	2,261	2,283	36	46	..	..	329	331	11	13	9	9	2	4
	Pálghat	547	564	1,793	1,852	2,340	2,416	1,875	1,924	39	59	4	4	422	429	4	4	4	4	..	..
	Cochin Frontier I.	..	..	223	233	223	233	193	196	6	7	..	..	24	30	1	1	1	1	..	..
	Cochin Frontier II.	..	..	283	285	283	285	250	250	3	5	..	..	30	30	..	..	..	..	..	..
	Total ..	1,876	1,938	9,271	9,475	11,147	11,413	9,353	9,528	169	228	8	8	1,617	1,649	40	43	36	37	4	6
Madras Town Circle.	Madras Town Circle.	3	3	123	157	126	160	83	104	9	18	..	..	34	38	..	..	..	..	..	..
	Grand Total ..	3,365	3,590	20,654	21,591	24,019	25,181	19,669	20,378	608	866	18	24	3,724	3,913	64	129	57	115	7	14

(a) *Vide* note (a) on previous page.

APPENDIX I.

III.—CLASSIFIED Statement of Offences against the Abkári Laws reported in the Sub-Division during the year 1891-92.

Sub-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
Chatrapur.	Ganjam ..	..	..	..	17	3	1	..	5	1	3	..	7	..	7	44
	Aska ..	8	2	..	12	11	..	2	9	7	9	..	5	1	13	79
	Surlá ..	..	6	..	98	49	5	1	16	21	9	..	11	68	27	311
	Total ..	8	8	..	127	63	6	3	30	29	21	..	23	69	47	434
Chicacole.	Naupada ..	..	29	..	37	31	10	..	..	1	2	..	4	20	7	141
	Calingapatam.	..	10	..	16	2	..	16	16	..	2	..	..	11	23	96
	Konada ..	..	..	..	1	..	..	3	9	4	..	..	..	17	14	48
	Bobbili ..	..	131	..	6	19	2	..	5	11	2	..	6	39	1	222
	Karassa ..	..	..	..	..	3	..	4	23	36	2	1	13	40	29	151
	Balacheruvu.	..	1	..	..	1	..	6	11	28	3	..	3	22	11	86
	Polavaram ..	..	4	..	3	3	1	22	13	75	..	..	4	65	64	254
	Total ..	..	175	..	63	59	13	51	77	155	11	1	30	214	149	998
Cocanada.	Penuguduru ..	..	..	4	..	3	..	10	19	17	..	..	3	244	4	304
	Rajahmundry.	..	..	..	..	5	6	15	19	55	..	..	34	604	30	768
	Mogaltur ..	..	..	..	2	2	2	10	5	25	..	..	23	503	9	581
	Ellore ..	..	..	12	3	..	..	41	19	32	..	..	9	345	41	502
	Total ..	..	..	16	5	10	8	76	62	129	..	..	69	1,696	84	2,155
Masulipatam.	Manginapudi.	..	26	..	..	11	..	58	60	56	2	..	40	75	29	357
	Nizampatam ..	..	..	2	5	2	1	54	27	66	2	1	63	65	54	342
	Bezváda ..	53	26	..	19	50	7	31	53	49	9	..	81	18	49	445
	Vinukonda ..	..	4	..	1	5	..	19	46	26	4	..	84	14	30	233
	Total ..	53	56	2	25	68	8	162	186	197	17	1	268	172	162	1,377
Nellore ..	Kanuparti ..	..	2	..	33	6	..	7	9	9	4	..	6	7	16	99
	Iskapalle ..	..	..	..	57	10	..	9	30	25	9	..	12	100	56	308
	Kistnapatam.	..	..	..	4	4	..	3	16	15	1	..	3	71	23	140
	Cumbum ..	..	..	3	37	40	1	21	16	23	3	..	3	12	41	200
	Total ..	..	2	3	131	60	1	40	71	72	17	..	24	190	136	747
Arcot ..	Kurnool ..	27	..	4	10	35	3	..	62	57	9	2	16	33	46	304
	Bellary ..	67	..	1	4	6	2	57	43	171	2	..	18	91	205	667
	Anantapur ..	110	12	..	1	..	..	7	52	117	58	4	17	38	72	488
	Cuddapah ..	..	..	..	84	10	..	..	65	42	20	2	14	20	126	383
	Vellore ..	..	2	..	3	..	..	..	137	132	24	..	17	212	260	787
	Conjeeveram.	..	..	..	..	..	..	37	70	73	26	..	23	122	119	470
	Tirukoilúr ..	3	..	..	..	..	..	16	29	35	16	..	31	67	28	225
	Total ..	207	14	5	102	51	5	117	458	627	155	8	136	583	856	3,324
Chingleput	Tada ..	..	..	..	..	..	..	6	14	15	..	2	2	9	18	66
	Vayalur ..	..	..	..	..	..	..	6	11	22	2	..	4	35	20	100
	Covelong ..	..	..	..	..	..	..	..	24	14	6	1	4	61	30	140
	Merkanam ..	..	..	..	..	..	..	..	24	7	3	..	..	56	37	127
	Total ..	..	..	..	..	..	..	12	73	58	11	3	10	161	105	433
Negapatam	Villupuram ..	48	..	..	..	..	..	9	29	47	4	..	21	127	110	395
	Cuddalore ..	..	..	..	..	..	..	4	10	14	1	..	17	31	24	101
	Tranquebar ..	..	..	..	..	..	..	9	8	51	1	..	5	19	32	125
	Negapatam ..	..	..	..	..	..	..	8	11	8	3	1	4	27	14	76
	Vedárniem ..	..	..	..	..	..	..	2	5	28	..	..	..	17	15	67
	Adirámpatnam.	..	..	..	..	..	..	12	3	26	..	..	1	24	14	80
	Tanjore ..	..	..	..	..	..	..	7	96	155	21	..	13	101	73	466
	Nannilam ..	36	..	1	..	..	..	10	28	64	3	..	3	39	42	226
	Total ..	84	..	1	..	..	..	61	190	393	33	1	64	385	324	1,536

APPENDIX K.

STATEMENT showing the Demand, Collection and Balance of Excise (Abkári and Opium) Revenue in the Madras Presidency for the year 1891-92.

Country Spirits.

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 ..	640	1,66,782	1,67,422	173	1,62,444	1,62,617	467	..	..	4,338	4,338
Vizagapatam ..	9,891	2,26,638	2,36,529	9,307	2,12,170	2,21,477	233	..	351	14,468	14,819
Godávari ..	2,508	3,75,226	3,77,734	2,508	3,69,164	3,71,672	..	..	..	6,062	6,062
Kistna ..	17,879	5,37,387	5,55,266	17,879	5,17,284	5,35,163	..	..	..	20,103	20,103
Nellore ..	1,917	1,47,667	1,49,584	59	1,47,248	1,47,307	1,092	..	766	419	1,185
Cuddapah ..	1,274*	2,36,238	2,37,512	1,274	2,36,230	2,37,504	..	..	..	8	8
Anantapur ..	1	2,02,673	2,02,674	1	2,01,175	2,01,176	..	..	..	1,498	1,498
Bellary ..	..	2,72,263	2,72,263	..	2,72,263	2,72,263	..	..	..	..	..
Kurnool ..	500	89,602	90,102	500	89,592	90,092	..	..	..	10	10
Madras ..	4,141	4,93,993	4,98,134	963	4,91,939	4,92,902	987	900	2,191	1,154	3,345
Chingleput ..	8,322	1,55,940	1,64,262	8,253	1,50,292	1,58,545	..	..	69	5,648	5,717
North Arcot ..	168	5,44,365	5,44,533	57	5,43,981	5,44,038	111	..	..	384	384
South Arcot ..	9,455	4,43,866	4,53,321	3,728	4,39,016	4,42,744	3,624	..	2,103	4,850	6,953
Tanjore ..	385	1,83,483	1,83,868	197	1,83,483	1,83,680	147	..	41	..	41
Trichinopoly ..	..	2,04,890	2,04,890	..	2,04,890	2,04,890	..	..	..	..	..
Madura ..	..	2,17,304	2,17,304	..	2,16,870	2,16,870	..	..	..	434	434
Tinnevelly ..	347	1,07,495	1,07,842	..	1,07,495	1,07,495	..	..	347	..	347
Coimbatore ..	1,758	1,98,849	2,00,607	1,129	1,98,849	1,99,978	142	..	487	..	487
Nílgiris ..	..	1,64,157	1,64,157	..	1,64,157	1,64,157	..	..	..	..	..
Salem ..	2,034	2,56,100	2,58,134	2,034	2,56,083	2,58,117	..	..	..	17	17
South Canara ..	1,037	99,489	1,00,526	319	99,448	99,767	244	..	474	41	515
Malabar ..	5,387*	1,25,818	1,31,205	5,035	1,06,650	1,11,685	36	..	316	19,168	19,484
Total ..	67,644	54,50,225	55,17,869	53,416	53,70,723	54,24,139	7,083	900	7,145	78,602	85,747

Country Spirits and Toddy Combined.

District.	Demand. Arrears at the beginning of the year.	Demand. Current.	Demand. Total.	Collection. Arrears.	Collection. Current.	Collection. Total.	Remission. Arrears.	Remission. Current.	Balance. Arrears.	Balance. Current.	Balance. Total.
1	2	3	4	5	6	7	8	9	10	11	12
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Ganjam ..	..	..	..	..	..	..	..	..	..	..	..
Vizagapatam ..	..	..	..	..	..	..	..	..	..	..	..
Godávari ..	..	..	..	..	..	..	..	..	..	..	..
Kistna ..	..	48,695	48,695	..	48,695	48,695	..	..	..	..	..
Nellore ..	..	..	..	..	..	..	..	..	..	..	..
Cuddapah ..	..	..	..	..	..	..	..	..	..	..	..
Anantapur ..	..	..	..	..	..	..	..	..	..	..	..
Bellary ..	..	..	..	..	..	..	..	..	..	..	..
Kurnool ..	..	..	..	..	..	..	..	..	..	..	..
Madras ..	..	..	..	..	..	..	..	..	..	..	..
Chingleput ..	..	..	..	..	..	..	..	..	..	..	..
North Arcot ..	..	..	..	..	..	..	..	..	..	..	..
South Arcot ..	..	..	..	..	..	..	..	..	..	..	..
Tanjore ..	..	..	..	..	..	..	..	..	..	..	..
Trichinopoly ..	..	..	..	..	..	..	..	..	..	..	..
Madura ..	..	..	..	..	..	..	..	..	..	..	..
Tinnevelly ..	..	..	..	..	..	..	..	..	..	..	..
Coimbatore ..	..	..	..	..	..	..	..	..	..	..	..
Nílgiris ..	..	..	..	..	..	..	..	..	..	..	..
Salem ..	..	..	..	..	..	..	..	..	..	..	..
South Canara ..	..	..	..	..	..	..	..	..	..	..	..
Malabar ..	69	..	69	..	..	..	..	..	69	..	69
Total ..	69	48,695	48,764	..	48,695	48,695	..	..	69	..	69

*The difference between these figures and those shown in the last year's statement is due to subsequent revision at the request of Collectors.

APPENDIX I—*cont.*

III.—Classified Statement of Offences against the Abkári Laws reported in the Sub-Division during the year 1891-92—*cont.*

Sub-Division.	Circle.	Smuggling. From foreign territory.	From rented to excise tracts.	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	Dindigul ..	..	..	..	..	..	..	6	18	26	4	1	9	20	46	130
	Madura ..	2	..	..	..	..	..	51	52	139	2	..	9	219	95	569
	Vattanam ..	..	..	..	4	..	..	..	34	44	..	..	3	33	123	241
	Morekolam ..	..	..	..	..	..	..	27	21	21	..	..	2	41	36	148
	Tuticorin ..	1	..	..	..	..	..	2	10	38	6	..	7	31	57	152
	Káyalpatnam ..	..	..	..	1	..	..	4	40	16	2	..	1	56	9	129
	Kuttanguli ..	8	..	..	..	..	..	1	21	10	..	..	3	32	8	83
	Tinnevelly ..	32	..	..	..	..	..	10	360	88	3	..	20	76	102	691
	Total ..	43	..	..	5	..	..	101	556	382	17	1	54	508	476	2,143
Erode ..	Hosúr ..	..	..	..	..	..	..	66	101	187	17	..	19	135	95	620
	Salem ..	..	..	1	..	..	..	53	115	134	3	2	25	842	170	1,345
	Coimbatore ..	54	..	3	..	..	..	19	87	73	6	1	9	225	105	582
	Erode ..	11	..	..	54	4	..	47	224	99	7	..	7	547	108	1,108
	North Trichinopoly.	..	..	..	2	..	..	4	31	112	6	..	5	73	61	294
	South Trichinopoly.	..	..	..	..	..	..	3	66	62	22	1	16	27	219	416
	Total ..	65	..	4	56	4	..	192	624	667	61	4	81	1,849	758	4,365
Calicut ..	Udipi	..	..	8	1	..	..	42	132	135	..	..	78	341	61	798
	Mangalore ..	..	9	..	142	50	..	178	57	142	..	..	31	505	138	1,252
	Tellicherry ..	9	..	..	..	4	9	130	42	211	..	..	12	1,803	542	2,762
	Calicut ..	1	..	..	62	74	..	160	72	178	..	..	7	810	229	1,993
	Ponáni ..	41	30	..	98	..	..	316	79	136	..	2	25	1,607	224	2,558
	Pálghat ..	68	1	..	164	240	9	89	46	158	..	..	8	1,008	388	2,179
	Cochin Frontier No. I.	248	..	..	..	1	..	..	1	3	..	..	..	4	3	260
	Cochin Frontier No. II.	273	..	..	1	..	..	4	..	2	..	..	..	13	..	293
	Total ..	640	40	8	468	369	18	919	429	965	..	2	161	6,091	1,585	11,695
Madras Town Circle.	Madras Town Circle.	..	..	2	..	..	..	35	48	13	..	..	8	39	61	206
	Grand Total ..	1,100	295	41	982	684	59	1,769	2,804	3,687	343	21	928	11,957	4,743	29,413

APPENDIX K—*cont.*

Statement showing the Demand, Collection and Balance of Excise (Abkári and Opium) Revenue in the Madras Presidency for the year 1891-92—*cont.*

Toddy.

District.	Demand. Arrears at the beginning of the year.	Demand. Current.	Demand. Total.	Collection. Arrears.	Collection. Current.	Collection. Total.	Remission. Arrears.	Remission. Current.	Balance. Arrears.	Balance. Current.	Balance. Total.
1	2	3	4	5	6	7	8	9	10	11	12
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Ganjam ..	235	25,103	25,338	171	25,000	25,171	..	..	64	103	167
Vizagapatam ..	977	45,511	46,488	977	45,381	46,358	..	..	..	130	130
Godávari ..	14,575*	4,54,498	4,69,073	14,478	3,94,770	4,09,248	..	..	97	59,728	59,825
Kistna ..	26,537	2,28,053	2,54,590	26,537	2,23,687	2,50,224	..	..	..	4,366	4,366
Nellore ..	6,870	55,186	62,056	3,874	51,308	55,182	1,584	53	1,412	3,825	5,237
Cuddapah ..	..*	1,45,041	1,45,041	..	1,45,041	1,45,041	..	..	..	..	..
Anantapur ..	1,497	2,60,955	2,62,452	1,497	2,57,163	2,58,660	..	..	..	3,792	3,792
Bellary ..	1,204	3,18,818	3,20,022	43	3,18,818	3,18,861	..	..	1,161	..	1,161
Kurnool ..	..	2,78,398	2,78,398	..	2,78,388	2,78,388	..	..	..	10	10
Madras ..	9,593	4,39,712	4,49,305	4,111	4,33,797	4,37,908	3,038	30	2,444	5,885	8,329
Chingleput ..	18,125	1,64,580	1,82,705	16,602	1,54,001	1,70,603	..	..	1,523	10,579	12,102
North Arcot ..	7,862	3,55,088	3,62,950	7,862	3,47,676	3,55,538	..	..	..	7,412	7,412
South Arcot ..	5,800	2,08,682	2,14,482	5,682	2,07,527	2,13,209	..	173	118	982	1,100
Tanjore ..	38,369	8,48,179	8,86,548	24,859	8,37,068	8,61,927	6,290	1,643	7,220	9,468	16,688
Trichinopoly ..	1,350	1,70,184	1,71,534	1,350	1,69,920	1,71,270	..	..	..	264	264
Madura ..	3,662*	2,09,536	2,13,198	3,082	2,03,420	2,06,502	580	..	..	6,116	6,116
Tinnevelly ..	..*	1,58,335	1,58,335	..	1,57,555	1,57,555	..	..	..	780	780
Coimbatore ..	4,966	3,40,726	3,45,692	3,797	3,33,282	3,37,079	404	..	765	7,444	8,209
Nílgiris ..	..	..	..	..	..	..	..	..	..	..	..
Salem ..	8,529*	3,84,558	3,93,087	5,149	3,78,872	3,84,021	1,402	..	1,978	5,686	7,664
South Canara.	1,292*	1,77,979	1,79,271	734	1,75,925	1,76,659	115	182	443	1,872	2,315
Malabar ..	12,584*	2,27,560	2,40,144	7,861	2,22,368	2,30,229	1,389	..	3,334	5,192	8,526
Total ..	1,64,027	54,96,682	56,60,709	1,28,666	53,60,967	54,89,633	14,802	2,081	20,558	1,33,634	1,54,193

Foreign Spirits.

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 ..	..	3,152	3,152	..	3,152	3,152	..	..	..	..	..
Vizagapatam ..	..	625	625	..	625	625	..	..	..	..	..
Godávari ..	24	3,513	3,537	..	3,513	3,513	..	..	24	..	24
Kistna ..	..	3,243	3,243	..	3,243	3,243	..	..	..	..	..
Nellore ..	..	2,015	2,015	..	1,810	1,810	..	..	..	205	205
Cuddapah ..	45	5,590	5,635	45	5,590	5,635	..	..	..	..	..
Anantapur ..	..	1,825	1,825	..	1,825	1,825	..	..	..	..	..
Bellary ..	..	1,875	1,875	..	1,875	1,875	..	..	..	..	..
Kurnool ..	..	494	494	..	494	494	..	..	..	..	..
Madras ..	5,550	1,51,348	1,56,898	5,500	1,51,298	1,56,798	..	..	50	50	100
Chingleput ..	93	1,270	1,363	..	1,208	1,208	..	..	93	62	155
North Arcot ..	1	14,419	14,420	1	13,993	13,994	..	..	..	426	426
South Arcot ..	12	4,301	4,313	12	4,301	4,313	..	..	..	..	..
Tanjore ..	..	2,158	2,158	..	2,158	2,158	..	..	..	..	..
Trichinopoly ..	..	706	706	..	615	615	..	..	..	91	91
Madura ..	..	2,227	2,227	..	2,227	2,227	..	..	..	..	..
Tinnevelly ..	..	6,337	6,337	..	6,337	6,337	..	..	..	..	..
Coimbatore ..	..	11,158	11,158	..	11,158	11,158	..	..	..	..	..
Nílgiris ..	..	50,802	50,802	..	50,802	50,802	..	..	..	..	..
Salem ..	..	2,867	2,867	..	2,867	2,867	..	..	..	..	..
South Canara ..	..	405	405	..	405	405	..	..	..	..	..
Malabar ..	14	5,973	5,987	14	5,641	5,655	..	..	..	332	332
Total ..	5,739	2,76,303	2,82,042	5,572	2,75,137	2,80,709	..	..	167	1,166	1,333

* *Vide* note on the previous page.

APPENDIX K—*cont.*

Statement showing the Demand, Collection and Balance of Excise (Abkári and Opium) Revenue in the Madras Presidency for the year 1891-92—*cont.*

Miscellaneous.

District.	Demand.			Collection.			Remission.		Balance.		
	Arrears at the beginning of the year.	Current.	Total.	Arrears.	Current.	Total.	Arrears.	Current.	Arrears.	Current.	Total.
1	2	3	4	5	6	7	8	9	10	11	12
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Ganjam ..	..	1,101	1,101	..	1,101	1,101	..	..	..	..	..
Vizagapatam ..	..	898	898	..	839	839	..	..	..	59	59
Godávari ..	..	2,553	2,553	..	2,503	2,503	..	..	..	50	50
Kistna ..	..	1,913	1,913	..	1,913	1,913	..	..	..	..	..
Nellore ..	..	2,606	2,606	..	2,397	2,397	..	..	..	209	209
Cuddapah ..	..	1,796	1,796	..	1,796	1,796	..	..	..	..	..
Anantapur ..	..	816	816	..	816	816	..	..	..	..	..
Bellary ..	..	6,091	6,091	..	6,091	6,091	..	..	..	..	..
Kurnool ..	..	539	539	..	539	539	..	..	..	..	..
Madras ..	..	14,611	14,611	..	14,611	14,611	..	..	..	..	..
Chingleput ..	..	2,058	2,058	..	2,052	2,052	..	..	..	6	6
North Arcot ..	..	13,579	13,579	..	13,579	13,579	..	..	..	..	..
South Arcot ..	..	3,053	3,053	..	3,026	3,026	..	..	..	27	27
Tanjore ..	1,709	7,486	9,195	1,583	7,021	8,604	126	56	..	409	409
Trichinopoly ..	132	3,684	3,816	132	3,680	3,812	..	..	..	4	4
Madura ..	* 30	4,317	4,347	30	4,123	4,153	..	..	..	194	194
Tinnevelly ..	..	2,543	2,543	..	2,543	2,543	..	..	..	..	..
Coimbatore ..	..	5,181	5,181	..	4,953	4,953	..	..	..	228	228
Nílgiris ..	..	21	21	..	21	21	..	..	..	..	..
Salem ..	* 27	5,497	5,524	27	5,497	5,524	..	..	..	..	..
South Canara .	..	2,986	2,986	..	2,983	2,983	..	..	..	3	3
Malabar ..	..	6,801	6,801	..	6,799	6,799	..	..	..	2	2
Total ..	1,898	90,130	92,028	1,772	88,883	90,655	126	56	..	1,191	1,191

Total (Abkári).

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 ..	875	1,96,138	1,97,013	344	1,91,697	1,92,041	467	..	64	4,441	4,505
Vizagapatam ..	10,868	2,73,672	2,84,540	10,284	2,59,015	2,69,299	233	..	351	14,657	15,008
Godávari ..	17,107	8,35,790	8,52,897	16,986	7,69,950	7,86,936	..	..	121	65,840	65,961
Kistna ..	44,416	8,19,291	8,63,707	44,416	7,94,822	8,39,238	..	..	..	24,469	24,469
Nellore ..	8,787	2,07,474	2,16,261	3,933	2,02,763	2,06,696	2,676	53	2,178	4,658	6,836
Cuddapah ..	1,319	3,88,665	3,89,984	1,319	3,88,657	3,89,976	..	..	..	8	8
Anantapur ..	1,498	4,66,269	4,67,767	1,498	4,60,979	4,62,477	..	..	..	5,290	5,290
Bellary ..	1,204	5,99,047	6,00,251	43	5,99,047	5,99,090	..	..	1,161	..	1,161
Kurnool ..	500	3,69,033	3,69,533	500	3,69,013	3,69,513	..	..	..	20	20
Madras ..	19,284	10,99,664	11,18,948	10,574	10,91,645	11,02,219	4,025	930	4,685	7,089	11,774
Chingleput ..	26,540	3,23,848	3,50,388	24,855	3,07,553	3,32,408	..	..	1,685	16,295	17,980
North Arcot ..	8,031	9,27,451	9,35,482	7,920	9,19,229	9,27,149	111	..	..	8,222	8,222
South Arcot ..	15,267	6,59,902	6,75,169	9,422	6,53,870	6,63,292	3,624	173	2,221	5,859	8,080
Tanjore ..	40,463	10,41,306	10,81,769	26,639	10,29,730	10,56,369	6,563	1,699	7,261	9,877	17,138
Trichinopoly ..	1,482	3,79,464	3,80,946	1,482	3,79,105	3,80,587	..	..	..	359	359
Madura ..	3,692	4,33,384	4,37,076	3,112	4,26,640	4,29,752	580	..	..	6,744	6,744
Tinnevelly ..	347	2,74,710	2,75,057	..	2,73,930	2,73,930	..	..	347	780	1,127
Coimbatore ..	6,724	5,55,914	5,62,638	4,926	5,48,242	5,53,168	546	..	1,252	7,672	8,924
Nílgiris ..	..	2,14,980	2,14,980	..	2,14,980	2,14,980	..	..	..	..	..
Salem ..	10,590	6,49,022	6,59,612	7,210	6,43,319	6,50,529	1,402	..	1,978	5,703	7,681
South Canara.	2,329	2,80,859	2,83,188	1,053	2,78,761	2,79,814	359	182	917	1,916	2,833
Malabar ..	18,054	3,66,152	3,84,206	12,910	3,41,458	3,54,368	1,425	..	3,719	24,694	28,413
Total ..	2,39,377	1,13,62,035	1,16,01,412	1,89,426	1,11,44,405	1,13,33,831	22,011	3,037	27,940	2,14,593	2,42,533

* *Vide* note under "Country spirits."

APPENDIX K—*cont.*

Statement showing the Demand, Collection and Balance of Excise (Abkári and Opium) Revenue in the Madras Presidency for the year 1891-92—*cont.*

Opium.

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 ..	3,413	22,970	26,383	3,413	17,227	20,640	..	..	..	5,743	5,743
Vizagapatam ..	12,028	1,44,395	1,56,423	11,545	1,37,612	1,49,157	483	..	..	6,783	6,783
Godávari ..	1,088	2,79,877	2,80,965	1,047	2,78,224	2,79,271	..	..	41	1,653	1,694
Kistna ..	3,143	47,258	50,401	3,143	46,718	49,861	..	..	..	540	540
Nellore ..	1,033	6,059	7,092	1,033	4,673	5,706	..	..	..	1,386	1,386
Cuddapah ..	2,607	9,259	11,866	2,421	6,945	9,366	186	..	..	2,314	2,314
Anantapur ..	149	2,965	3,114	101	2,409	2,510	..	..	48	556	604
Bellary ..	220	10,001	10,221	220	9,819	10,039	..	..	..	182	182
Kurnool ..	331	8,586	8,917	331	8,231	8,562	..	..	..	355	355
Madras ..	11,719	72,205	83,924	5,625	72,205	77,830	6,094	..	..	..	..
Chingleput ..	6,383	4,357	10,740	706	3,339	4,045	..	..	5,677	1,018	6,695
North Arcot ..	1,138	16,877	18,015	1,138	16,314	17,452	..	..	..	563	563
South Arcot ..	216	2,202	2,418	216	2,129	2,345	..	..	..	73	73
Tanjore ..	1,341	4,842	6,183	1,341	4,300	5,641	..	..	..	542	542
Trichinopoly ..	71	4,397	4,468	71	4,388	4,459	..	..	..	9	9
Madura ..	1,473	7,052	8,525	1,473	5,908	7,381	..	..	..	1,144	1,144
Tinnevelly ..	..	3,829	3,829	..	2,871	2,871	..	..	..	958	958
Coimbatore ..	1,718	7,770	9,488	1,718	6,247	7,965	..	..	..	1,523	1,523
Nílgiris ..	..	6,600	6,600	..	6,600	6,600	..	..	..	..	..
Salem ..	1,231	5,271	6,502	1,231	3,954	5,185	..	..	..	1,317	1,317
South Canara.	..	1,820	1,820	..	1,820	1,820	..	..	..	..	..
Malabar ..	1,047	18,197	19,244	1,047	16,355	17,402	..	..	..	1,842	1,842
Total ..	50,349	6,86,789	7,37,138	37,820	6,58,288	6,96,108	6,763	..	5,766	28,501	34,267

Grand Total (Opium and Abkári).

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 ..	4,288	2,19,108	2,23,396	3,757	2,08,924	2,12,681	467	..	64	10,184	10,248
Vizagapatam ..	22,896	4,18,067	4,40,963	21,829	3,96,627	4,18,456	716	..	351	21,440	21,791
Godávari ..	18,195	11,15,667	11,33,862	18,033	10,48,174	10,66,207	..	..	162	67,493	67,655
Kistna ..	47,559	8,66,549	9,14,108	47,559	8,41,540	8,89,099	..	..	..	25,009	25,009
Nellore ..	9,820	2,13,533	2,23,353	4,966	2,07,436	2,12,402	2,676	53	2,178	6,044	8,222
Cuddapah ..	3,926	3,97,924	4,01,850	3,740	3,95,602	3,99,342	186	..	..	2,322	2,322
Anantapur ..	1,647	4,69,234	4,70,881	1,599	4,63,388	4,64,987	..	..	48	5,846	5,894
Bellary ..	1,424	6,09,048	6,10,472	263	6,08,866	6,09,129	..	..	1,161	182	1,343
Kurnool ..	831	3,77,619	3,78,450	831	3,77,244	3,78,075	..	..	..	375	375
Madras ..	31,003	11,71,869	12,02,872	16,199	11,63,850	11,80,049	10,119	930	4,685	7,089	11,774
Chingleput ..	32,923	3,28,205	3,61,128	25,561	3,10,892	3,36,453	..	..	7,362	17,313	24,675
North Arcot ..	9,169	9,44,328	9,53,497	9,058	9,35,543	9,44,601	111	..	..	8,785	8,785
South Arcot ..	15,483	6,62,104	6,77,587	9,638	6,55,999	6,65,637	3,624	173	2,221	5,932	8,153
Tanjore ..	41,804	10,46,148	10,87,952	27,980	10,34,030	10,62,010	6,563	1,699	7,261	10,419	17,680
Trichinopoly ..	1,553	3,83,861	3,85,414	1,553	3,83,493	3,85,046	..	..	..	368	368
Madura ..	5,165	4,40,436	4,45,601	4,585	4,32,548	4,37,133	580	..	..	7,888	7,888
Tinnevelly ..	347	2,78,539	2,78,886	..	2,76,801	2,76,801	..	..	347	1,738	2,085
Coimbatore ..	8,442	5,63,684	5,72,126	6,644	5,54,489	5,61,133	546	..	1,252	9,195	10,447
Nílgiris ..	..	2,21,580	2,21,580	..	2,21,580	2,21,580	..	..	..	..	..
Salem ..	11,821	6,54,293	6,66,114	8,441	6,47,273	6,55,714	1,402	..	1,978	7,020	8,998
South Canara..	2,329	2,82,679	2,85,008	1,053	2,80,581	2,81,634	359	182	917	1,916	2,833
Malabar ..	19,101	3,84,349	4,03,450	13,957	3,57,813	3,71,770	1,425	..	3,719	26,536	30,255
Total ..	2,89,726	1,20,48,824	1,23,38,550	2,27,246	1,18,02,693	1,20,29,939	28,774	3,037	33,706	2,43,094	2,76,800

APPENDIX L.

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

District.	Population. Muhammadans.	Population. Hindus and others.	Population. Total.	Number of persons to the square mile.	Revenue from duty on Spirits.	Revenue from duty on 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	1,71,035	25,103	1,96,138	0 1 8	1,072	1,729
Vizagapatam	..	..	2,795,054	161	2,28,161	45,511	2,73,672	0 1 7	1,138	2,455
Godávari	..	..	2,079,874	237	3,81,292	4,54,498	8,35,790	0 6 5	2,422	858
Kistna	..	..	1,853,106	229	* 5,91,238	2,28,053	8,19,291	0 7 6	3,488	532
Nellore	..	..	1,461,881	197	1,52,288	55,186	2,07,474	0 2 3	1,280	1,142
Cuddapah	..	..	1,268,887	145	2,43,624	1,45,041	3,88,665	0 4 11	1,444	878
Anantapur	..	..	707,555	134	2,05,314	2,60,955	4,66,269	0 10 6	1,050	673
Bellary	..	..	900,667	151	2,80,229	3,18,818	5,99,047	0 10 8	902	998
Kurnool	..	..	817,528	109	90,635	2,78,398	3,69,033	0 7 2	1,491	548
Madras	..	..	674,045	1,802	6,59,952	4,39,712	10,99,664	1 10 1	732	922
Chingleput	..	..	913,234	367	1,59,268	1,64,580	3,23,848	0 5 9	713	1,283
North Arcot	..	..	2,178,226	300	5,72,363	3,55,088	9,27,451	0 6 1	2,065	1,054
South Arcot	..	..	2,159,786	414	4,51,220	2,08,682	6,59,902	0 5 0	1,572	1,373
Tanjore	..	..	2,226,360	600	1,93,127	8,48,179	10,41,306	0 7 6	2,429	916
Trichinopoly	..	..	1,337,333	379	2,09,280	1,70,184	3,79,464	0 4 6	526	2,392
Madura	..	..	2,610,508	400	2,23,848	2,09,536	4,33,384	0 2 1	1,762	1,481
Tinnevelly	..	..	1,917,692	356	1,16,375	1,58,335	2,74,710	0 2 3	1,274	1,505
Coimbatore	..	..	2,004,839	254	2,15,188	3,40,726	5,55,914	0 4 5	1,441	1,387
Nílgiris	..	..	99,801	104	2,14,980	..	2,14,980	2 2 6	105	950
Salem	..	..	1,962,566	263	2,64,464	3,84,558	6,49,022	0 5 3	1,436	1,367
South Canara	..	..	1,051,826	270	1,02,880	1,77,979	2,80,859	0 4 3	1,544	1,719
Malabar	..	..	2,634,411	457	1,38,592	2,27,560	3,66,152	0 2 1	2,351	1,120
Total ..	..	..	35,589,042	258	58,65,353	54,96,682	113,62,035	0 5 1	32,237	1,103
Import Duty ..					9,25,197	95,546	10,24,743	0 0 6		
Grand Total ..					67,94,550	55,92,228	123,86,778	0 5 7		

* Includes the toddy revenue of the rural parts of Bandar and Répalle taluks for the first half-year.

APPENDIX L.—cont.

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

District.	Population. Muhammadans.	Population. Hindus and others.	Population. Total.	Number of persons to the square mile.	Number of wholesale licenses.	Revenue from excise duty on Foreign spirits.	Revenue from excise duty on 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	..	3,152	1,67,883	1,71,035	0 1 5	600	3,156
Vizagapatam	..	..	2,795,054	161	..	625	2,27,536	2,28,161	0 1 4	225	12,438
Godávari	..	..	2,079,874	237	..	3,513	3,77,779	3,81,292	0 2 11	1,327	1,567
Kistna	..	..	1,853,106	229	..	3,243	5,87,995	5,91,238	0 5 1	1,497	1,238
Nellore	..	..	1,461,881	197	3	2,015	1,50,273	1,52,288	0 1 8	400	3,654
Cuddapah	..	..	1,268,887	145	3	5,590	2,38,034	2,43,624	0 2 7	678	1,871
Anantapur	..	..	707,555	134	2	1,825	2,03,489	2,05,314	0 4 8	338	2,093
Bellary	..	..	900,667	151	5	1,875	2,78,354	2,80,229	0 4 11	303	2,972
Kurnool	..	..	817,528	109	7	494	90,141	90,635	0 1 9	531	1,539
Madras	..	..	674,045	1,802	14	1,51,348	5,08,604	6,59,952	0 15 9	268	2,515
Chingleput	..	..	913,234	367	15	1,270	1,57,998	1,59,268	0 2 9	215	4,247
North Arcot	..	..	2,178,226	300	30	14,419	5,57,944	5,72,363	0 4 3	737	2,955
South Arcot	..	..	2,159,786	414	2	4,301	4,46,919	4,51,220	0 3 4	1,116	1,944
Tanjore	..	..	2,226,360	600	11	2,158	1,90,969	1,93,127	0 1 5	297	7,090
Trichinopoly	..	..	1,337,333	379	2	706	2,08,574	2,09,280	0 2 6	271	4,342
Madura	..	..	2,610,508	400	7	2,227	2,21,621	2,23,848	0 2 4	655	3,985
Tinnevelly	..	..	1,917,692	356	16	6,337	1,10,038	1,16,375	0 0 11	458	4,187
Coimbatore	..	..	2,004,839	254	24	11,158	2,04,030	2,15,188	0 1 8	496	4,031
Nílgiris	..	..	99,801	104	8	50,802	1,64,178	2,14,980	1 2 6	105	950
Salem	..	..	1,962,566	263	22	2,867	2,61,597	2,64,464	0 2 2	503	3,901
South Canara	..	..	1,051,826	270	..	405	1,02,475	1,02,880	0 1 7	760	1,384
Malabar	..	..	2,634,411	457	..	5,973	1,32,619	1,38,592	0 0 9	971	2,713
Total ..	..	..	35,589,042	258	171	2,76,303	55,89,050	58,65,353	0 2 7	12,751	2,778
Import Duty ..						9,29,197	..	9,29,197	0 0 5		
Grand Total ..						12,05,500	55,89,050	67,94,550	0 3 0		

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	..	7	..	350	Rs. 6 per gallon at London proof and proportionately for higher and lower strengths.	* 467	..	2,802	..	3,152	..	..	270,545
Vizagapatam	..	..	2,795,054	161	1	12	25	600		..	..	..	..	625	..	..	232,921
Godávari	..	..	2,079,874	237	..	34	..	3,513		..	..	..	..	3,513	..	..	61,173
Kistna	..	..	1,853,106	229	5	38	125	3,094		* 4	..	24	..	3,243	..	..	48,766
Nellore	..	..	1,461,881	197	..	15	..	2,015		..	..	..	..	2,015	..	..	97,459
Cuddapah	..	..	1,268,887	145	..	25	..	5,590		..	..	..	..	5,590	..	0 0 1	50,748
Anantapur	..	..	707,555	134	2	9	50	1,775		..	..	..	..	1,825	..	..	78,617
Bellary	..	..	900,667	151	..	20	..	1,875		..	..	..	..	1,875	..	..	45,033
Kurnool	..	..	817,528	109	..	8	..	494		..	..	..	..	494	..	..	102,191
Madras	..	..	674,045	1,082	38	166	950	1,44,997		* 888	..	† 5,401	..	1,51,348	..	0 3 7	4,061
Chingleput	..	..	913,234	367	..	8	..	1,270		..	..	..	..	1,270	..	..	114,154
North Arcot	..	..	2,178,226	300	..	39	..	10,431		* 665	..	3,988	..	14,419	..	0 0 1	55,852
South Arcot	..	..	2,159,786	414	1	23	25	1,640		* 330	..	‡ 2,636	..	4,301	..	..	93,903
Tanjore	..	..	2,226,360	600	1	23	25	2,091		* 7	..	42	..	2,158	..	..	96,798
Trichinopoly	..	..	1,337,333	379	1	13	25	590		* 91	..	91	..	706	..	..	102,892
Madura	..	..	2,610,508	400	..	27	..	2,227		..	..	..	..	2,227	..	..	96,685
Tinnevelly	..	..	1,917,692	356	1	21	25	3,813		* 416	..	2,499	..	6,337	..	0 0 1	91,319
Coimbatore	..	..	2,004,839	254	..	18	..	2,656		* 1,417	..	8,502	..	11,158	..	0 0 1	111,080
Nilgiris	..	..	99,801	104	3	70	75	16,657		* 2,558	..	§ 34,070	..	50,802	..	0 8 2	1,426
Salem	..	..	1,962,566	263	..	22	..	2,867		..	..	..	..	2,867	..	..	89,208
South Canara	..	..	1,051,826	270	2	9	50	355		..	..	..	..	405	..	..	116,870
Malabar	..	..	2,634,411	457	6	72	150	5,823		..	..	..	..	5,973	..	..	36,589
Total ..	..	..	35,589,042	258	61	679	1,525	2,14,723		6,843	..	60,055	..	2,76,303	40 6 5	0 0 1	52,406
Imported by sea ..										180,605	..	929,197	..	929,197	5 2 5	0 0 5	
Grand Total ..										187,444	..	989,252	..	1,205,600	6 5 3	0 0 6	

* These are spirits manufactured in British India on the European method and excised at the tariff rate, reduced to proof strength.
† Includes Rs. 74, duty on methylated spirits at *ad valorem* rates.
‡ Includes Rs. 653, do. do.
§ Includes Rs. 18,722, duty on country-brewed beer calculated at the rate of one anna per gallon.

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 Licenses. Wholesale.	Rate of Licenses. 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 Gallon, London proof.	Revenue per Head.	Population per Retail License.
										RS.	RS.	RS.				RS. A. P.	RS. A. P.	
Ganjam	..	..	1,893,813	231	..	..	593	At the rate of Rs. 15 for each license.	..	1,67,883	..	1,67,883	93,230	20°, 30°, 60° and 70° under proof.	42,469	3 15 3	0 1 1	3,194
Vizagapatam	..	..	2,795,054	161	..	..	213		..	2,27,536	..	2,27,536	78,848		51,298	4 6 11	0 1 3	13,122
Godávari	..	..	2,079,874	237	..	..	1,293		..	3,77,779	..	3,77,779	598,884		191,412	1 10 4	0 3 0	1,609
Kistna	..	..	1,853,106	229	..	..	1,459		..	539,300	48,695	5,87,995	366,018		175,819	3 5 8	0 5 1	1,270
Nellore	..	..	1,461,881	197	..	3	385		..	1,50,273	..	1,50,273	35,543		24,881	6 0 8	0 1 4	3,797
Cuddapah	..	..	1,268,887	145	..	3	653		..	2,38,034	..	2,38,034	52,952		38,981	6 1 8	0 3 0	1,943
Anantapur	..	..	707,555	134	..	2	329		..	2,03,489	..	2,03,489	39,420		30,343	6 11 3	0 4 7	2,151
Bellary	..	..	900,667	151	..	5	283		..	2,78,354	..	2,78,354	58,678		41,748	6 14 11	0 4 11	3,183
Kurnool	..	..	817,528	109	..	7	523		..	90,141	..	90,141	29,771		22,749	4 15 5	0 1 9	1,563
Madras	..	..	674,045	1,802	..	14	102		..	5,08,604	..	5,08,604	121,248		84,873	5 15 10	0 9 6	6,608
Chingleput	..	..	913,234	367	..	15	207		..	1,57,998	..	1,57,998	34,784		24,355	6 7 9	0 3 9	4,412
North Arcot	..	..	2,178,226	300	..	30	698		..	5,57,944	..	5,57,944	124,498		87,543	6 5 10	0 1 2	3,121
South Arcot	..	..	2,159,786	414	..	2	1,093		..	4,46,919	..	4,46,919	142,909		100,036	4 7 5	0 3 3	1,976
Tanjore	..	..	2,226,360	600	..	11	274		..	1,90,969	..	1,90,969	56,073		39,247	4 13 8	0 1 4	8,125
Trichinopoly	..	..	1,337,333	379	..	2	258		..	2,08,574	..	2,08,574	58,111		40,749	5 1 10	0 2 6	4,533
Madura	..	..	2,610,508	400	..	7	628		..	2,21,621	..	2,21,621	47,121		32,773	6 12 2	0 1 4	4,157
Tinnevelly	..	..	1,917,692	356	..	16	437		..	1,10,038	..	1,10,038	22,672		15,870	6 14 3	0 0 11	4,388
Coimbatore	..	..	2,004,839	254	..	24	478		..	2,04,030	..	2,04,030	36,570		27,760	7 5 7	0 1 7	4,194
Nilgiris	..	..	99,801	104	..	8	35		..	1,64,178	..	1,64,178	37,603		26,605	6 2 8	1 10 4	2,851
Salem	..	..	1,962,566	263	..	22	481		..	2,61,597	..	2,61,597	64,196		45,232	5 5 5	0 1 11	4,080
South Canara	..	..	1,051,826	270	..	..	751		..	1,02,475	..	1,02,475	185,731		94,797	1 9 7	0 1 6	1,401
Malabar	..	..	2,634,411	457	..	..	899		..	1,32,619	..	1,32,619	136,382		65,422	1 13 0	0 1 2	2,930
Total ..	..	..	35,589,042	258	..	171	12,072	..	..	55,40,355	48,695	55,89,050	2,421,242	..	1,304,962	4 4 6	0 2 6	2,939

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 Whole-sale Licenses.	Number of License 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	..	..	..	472	..	..	..	..	25,103	..	..	25,103	0 0 3	4,012
Vizagapatam	..	..	2,795,054	161	..	..	..	913	..	..	..	..	45,511	..	..	45,511	0 0 3	3,061
Godávari	..	..	2,079,874	237	..	..	..	1,095	..	..	..	..	4,54,498	..	..	4,54,498	0 3 6	1,900
Kistna	..	..	1,853,106	229	..	..	..	1,991	..	..	..	..	2,28,053	..	..	2,28,053	0 2 0	931
Nellore	..	..	1,461,881	197	..	..	..	880	..	..	..	..	55,186	..	..	55,186	0 0 7	1,661
Cuddapah	..	..	1,268,887	145	..	..	..	766	..	..	..	..	1,45,041	..	..	1,45,041	0 1 10	1,657
Anantapur	..	..	707,555	134	..	..	..	712	..	..	..	..	2,60,955	..	..	2,60,955	0 5 11	994
Bellary	..	..	900,667	151	..	..	..	599	..	..	..	..	3,18,818	..	..	3,18,818	0 5 8	1,504
Kurnool	..	..	817,528	109	..	..	..	960	..	..	..	..	2,78,398	..	..	2,78,398	0 5 5	852
Madras	..	..	674,045	1,802	..	..	..	464	..	..	..	..	4,39,712	..	..	4,39,712	0 10 5	1,453
Chingleput	..	..	913,234	367	..	..	..	498	..	..	..	..	1,64,580	..	..	1,64,580	0 2 11	1,834
North Arcot	..	..	2,178,226	300	..	..	..	1,328	..	..	..	..	3,55,088	..	..	3,55,088	0 2 7	1,640
South Arcot	..	..	2,159,786	414	..	..	..	456	..	..	..	..	2,08,682	..	..	2,08,682	0 1 6	4,736
Tanjore	..	..	2,226,360	600	..	..	..	2,132	..	..	..	..	8,48,179	..	..	8,48,179	0 6 1	1,044
Trichinopoly	..	..	1,337,333	379	..	..	..	255	..	..	..	..	1,70,184	..	..	1,70,184	0 2 0	5,244
Madura	..	..	2,610,508	400	..	..	..	1,107	..	..	..	..	2,09,536	..	..	2,09,536	0 1 3	2,358
Tinnevelly	..	..	1,917,692	356	..	..	..	816	..	..	..	..	1,58,335	..	..	1,58,335	0 1 4	2,350
Coimbatore	..	..	2,004,839	254	..	..	..	945	..	..	..	..	3,40,726	..	..	3,40,726	0 2 9	2,122
Nílgiris	..	..	99,801	104	..	..	..	..	..	..	..	† ..	‡ ..	..	..	..	..	..
Salem	..	..	1,962,566	263	..	..	..	933	..	..	..	..	3,84,558	..	..	3,84,558	0 3 2	2,104
South Canara ..	..	..	1,051,826	270	..	..	..	784	..	..	..	..	1,77,979	..	..	1,77,979	0 2 9	1,342
Malabar	..	..	2,634,411	457	..	..	..	1,380	..	..	..	..	2,27,560	..	..	2,27,560	0 1 5	1,909
Total ..	..	..	35,589,042	258	..	..	..	19,486	..	..	..	...	54,96,682	..	..	54,96,682	0 2 6	1,826
Import Duty on Wines, &c. ..																95,546	0 0 1	
Grand Total ..																5,592,228	0 2 7	

* European wines, spirits and beer are sold in shops licensed for the sale of foreign liquor and these are shown in statements Nos. 2 and 3.
† Rs. 18,722, the duty on beer, are shown in statement No. 3.
‡ No toddy revenue is raised in Nílgiris.

GOVERNMENT ORDER, 11TH JANUARY 1893, No. 17, R.D

GOVERNMENT OF MADRAS.

REVENUE DEPARTMENT.

Read—the following Proceedings of the Board of Revenue (Separate Revenue), dated 1st October 1892, No. 500:—

Resolution—dated 1st October 1892, No. 500.

The Board begs to submit its report on the administration of the abkári and opium revenue during the official year 1891–92.

(A true Extract.)

(Signed) W. O. HORNE,
Acting Secretary.

To the Secretary to Government, Revenue Department.
Copy to all Collectors.
„ to all Deputy Commissioners of Salt and Abkári Revenue.
„ to all Assistant Commissioners of Salt and Abkári Revenue.
„ to the Inspector, Madras Town Circle.

Order—dated 11th January 1893, No. 17, Revenue.

Separate Revenue, No. 2.

With the foregoing Proceedings the Board of Revenue submits its report on the administration of the Abkári and Opium revenue during the year 1891–92. As usual, the Board has prefixed to the report a concise account of the various systems of abkári administration in force in the Presidency in the year under report. The report is full and clear and calls for but a brief review.

2. *Abkári—Country spirits.*—The excise system of taxing country spirits was in force at the end of the year in the greater portion of the Presidency, having been newly extended on the 1st October 1891 to the Kurumbranád, Ernád, Walawanád and Ponáni taluks of the Malabar district. In the rest of the Presidency comprising the marginally-noted tracts, the renting system was still in force in consequence of the difficulty experienced in concentrating manufacture in districts in which toddy

(i) Godávari district,
(ii) Bandar (excluding the town of Masulipatam), Répalle and Bápatla taluks of the Kistna district.
(iii) South Canara district (excluding the Mangalore town area).
(iv) The Cochin taluk and the Attipadi valley of Malabar.

spirits are consumed. The subjoined statement exhibits the area and population of the tracts under each system :—

Systems of administration of country spirits.		Area in square miles.	Population.	Percentage of area to total.	Percentage of population to total.
Excise system ..	Private distillery supply ..	85,004	23,140,923	71·5	67·3
	Contract distillery supply ..	22,688	7,657,334	19·1	22·3
Renting system ..	..	11,243	3,585,315	9·4	10·4
	Total ..	118,935	34,383,572	100·0	100·0

3. *Excise system—Manufacture and supply of Country spirits.*—Twenty-two distilleries were worked during the year against 19 in the previous year, the increase being due to the opening of a distillery at Tiruvangore by M.R.Ry. T. Ratnasawmi Nadar and of another at Mangalore by Messrs. Albuquerque and Sons, and to the resumption of work at the Cannanore distillery. In the course of the year the distillery at Tiruvennanallúr in the South Arcot district was closed. The number of warehouses in the private supply tracts fell from 3 to 1 in consequence of the closure of the warehouses previously maintained at Nellore and Arkónam. On the other hand, the number of shops licensed for the wholesale vend of country spirits rose from 156 to 171, though 11 of the latter were not opened during the year. The percentage of the quantity of spirits issued to vendors from these shops to the total issues direct from distilleries, warehouses and wholesale shops advanced from 65·6 to 72·6,* showing that the shops perform a very useful function in private supply tracts by bringing the source of supply nearer to the small capitalist and the owner of single shops. In the review of the report for 1890–91, attention was drawn to the steady increase in the number of the wholesale vendors, and in the extent of their transactions, and the Board was directed to inquire and report whether they make unduly large profits and thereby diminish the vend rents, in which case it might be advisable to sell the licenses by auction. The Board has recently reported that there is no danger at present of the profits which would otherwise go to Government being intercepted by these wholesale shops and that it is not advisable to sell the licenses by auction. It is stated that these depots are not independent sources of profit but are worked generally by vend farmers and shopkeepers to facilitate supply to their shops and to save the frequent and recurring charges for transport of liquor to their farms. Many of them are also maintained by distillers for the wider distribution of their liquor. The Board is of opinion that as these wholesale shops constitute the chief means of distributing arrack in small quantities to shopkeepers, they should be encouraged as being essential to the successful working of the system of separate sale of shops, and in this view the Government concurs.

*	Proof gallon.	Percentage.
(i) Distilleries and warehouses	186,442	27·4
(ii) Wholesale shops ...	494,768	72·6
Total ...	681,210	100·0

4. *Privilege of vend.*—The system of dealing with shopkeepers directly and without the intervention of middlemen was extended in the year under review to 8 taluks and 9 towns in the private supply tracts. At the end of the year the system was in force in the town of Madras, in the whole of the Nílgiri district and in 17 taluks and 45 † towns of the remaining districts. Omitting the tracts above mentioned, the remainder of the area under the private distillery supply system was divided into 387 vend farms against 380 in the previous year. The causes that led to this increase are fully explained in paragraph 42 of the report. In future reports, the information contained in paragraphs 41 and 42 of the report should be furnished as regards the contract supply tracts also.

† Excludes 10 towns included in the 17 taluks.

5. *Consumption.*—Excluding the four taluks of Malabar into which the excise system was newly introduced in the year and for which, therefore, accurate statistics of consumption for 1890–91 are not available for comparison, the total consumption of licit spirits in the other excise tracts amounted to 920,324 gallons London proof, showing a decrease of 45,206 gallons on the consumption of the previous year. The subjoined statement shows the consumption of these tracts during the last two years as compared with that of 1883–84, the year previous to the introduction of the new system, and of 1875–76, the year before the famine :—

Districts.	1875–76.	1883–84.	1890–91.	1891–92.
	PROOF GALS.	PROOF GALS.	PROOF GALS.	PROOF GALS.
Ganjam	38,849	41,836	30,901	42,469
Vizagapatam	16,905	11,227	51,359	51,298
Kistna	63,681	90,635	111,094	111,320
Nellore	27,403	38,859	31,769	24,881
Cuddapah	66,848	50,205	42,736	38,981
Anantapur	152,835 (Anantapur and Bellary)	26,141	31,432	30,343
Bellary		73,638	56,470	41,748
Kurnool	69,377	33,099	29,217	22,749
Madras	114,402	125,784	74,946	84,873
Chingleput	57,794	39,718	25,057	24,355
North Arcot	90,765	76,647	100,641	87,543
South Arcot	50,437	55,514	106,478	100,036
Tanjore	36,564	33,875	33,352	39,247
Trichinopoly	39,092	36,312	34,464	40,749
Madura	75,003	46,742	37,136	32,773
Tinnevelly	73,794	36,462	19,022	15,870
Coimbatore	59,914	47,594	40,053	27,760
Nílgiris	23,255	37,217	27,209	26,605
Salem	76,187	53,000	51,680	45,232
Mangalore town	†	†	10,364	10,969
Malabar-Wynaad	†	9,199	7,310	5,408
Malabar—four * taluks	†	†	12,840	15,115
Total ..	1,133,105	963,704	965,530	920,324

* (1) Chirakal, (2) Kóttayam, (3) Calicut, and (4) Pálghat. † Separate figures not available.

Compared with the previous year, there was an increase in consumption in the six districts of Ganjam, Kistna, Madras, Tanjore, Trichinopoly and Malabar. The increase in the first-named district (11,568 gallons) occurred partly in the town of Berhampore owing to the cheapness of liquor brought about by competition among shopkeepers and partly in the other tracts owing to the greater vigilance on the part of the preventive staff in checking illicit distillation and to the strengthening of the force on the agency frontier. The increase in Madras, Tanjore and Trichinopoly is ascribed, among other causes, to an insufficient supply of toddy. In Malabar the increase was due to the opening of new shops, to the popularity of the liquor (Colombo arrack) sold at the beginning of the year and to the strengthening of the preventive establishments. The decrease in the remaining districts is ascribed to the unfavorable character of the season.

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

—	1883–84.	1887–88.	1888–89.	1889–90.	1890–91.	1891–92.
Gallons, London Proof.						
1. Issues ..	769,214	815,730	838,415	867,449	793,475	752,032
	RS.	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	26,72,318
(b) Vend rents ..	..	13,46,758	15,06,083	13,87,753	14,90,901	14,49,735
Total ..	24,26,761	36,86,480	38,33,403	40,77,977	43,37,587	41,22,053
	RS. A. P.	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	3 8 10
(b) Rate of vend rents per gallon ..	..	1 10 5	1 12 8	1 9 7	1 14 1	1 14 10
Total ..	3 2 6	4 8 3	4 9 1	4 11 2	5 7 6	5 7 8

It is observed that 65 per cent. of the revenue was realized in the shape of excise duty and that the variable portion of the taxation was only 35 per cent. The average incidence of taxation per gallon remained practically the same as in the previous year.

Districts.	1889–90.	1890–91.	1891–92.
	RS. A. P.	RS. A. P.	RS. A. P.
Ganjam	3 6 5	3 11 5	3 14 3
Vizagapatam ..	3 3 3	2 12 8	2 14 10
Kistna	3 14 9	4 0 3	3 15 7
Nellore .. .	4 11 8	5 6 3	5 14 6
Cuddapah ..	5 6 5	5 11 10	6 1 9
Anantapur ..	4 14 6	5 11 11	5 7 2
Bellary	5 3 2	6 1 10	6 7 10
Kurnool	5 4 5	5 7 1	5 8 4
Madras (City) ..	6 1 7	6 6 1	6 0 4
Chingleput ..	5 4 7	5 14 9	5 9 8
North Arcot ..	5 4 6	5 8 10	6 3 6
South Arcot ..	2 6 9	4 10 11	4 6 10
Tanjore .. .	4 2 7	5 6 2	4 10 2
Trichinopoly ..	4 5 5	5 3 9	4 15 5
Madura	4 15 10	6 7 9	6 9 10
Tinnevelly ..	4 11 7	6 11 3	6 15 9
Coimbatore ..	5 3 11	6 5 2	7 1 11
Nílgiris	6 3 3	6 7 4	6 1 4
Salem	5 7 1	5 8 1	5 11 0
Malabar-Wynaad .	4 15 9	6 6 1	7 12 2

The marginal statement exhibits the incidence per gallon in the several excise districts as compared with the two previous years. The taxation generally exceeded that of 1890–91, but in Kistna, Anantapur, Madras, Chingleput, South Arcot, Tanjore, Trichinopoly and the Nílgiris it fell slightly owing to larger consumption of spirits or to lower rentals obtained on the sale of the privilege of vend, the latter result being ascribed to the unfavorable season, losses sustained by previous renters or want of competition. The taxation exceeded the tariff rate of duty in Cuddapah, Bellary, Madras, North Arcot, Madura, Tinnevelly, Coimbatore, the Nílgiris and Malabar-Wynaad.

7. *Renting system.*—Trustworthy statistics of consumption for tracts under this system not being available, the only index to progress during the year was the number of stills worked which is shown in the subjoined statement :—

—	1888–89.	1889–90.	1890–91.	1891–92.
Godávari	1,267	1,260	913	875
Kistna	638	452	278	273
South Canara	115	114	153	24

There was a decrease in every district; in South Canara, where it is most marked, it was due to the division of the district into manufacturing and non-manufacturing areas under a special scheme introduced from 1st October 1891, the renters in the latter areas being required to obtain their supplies of country spirits from the renters in the former areas and being entitled only to the privilege of vend.

8. *Toddy.*—Considerable progress was made during the year in the administration of the toddy revenue both as regards the sale of independent shops and the extension of the tree-tax license fee system. The latter was newly introduced during the year into 14 taluks so that at the end of the year it was in force throughout the Godávari, Trichinopoly and the two West Coast districts except Wynaad, in the town of Madras and in 28 taluks and 3 Zemindari divisions in 9 other districts. In the remaining tracts, the system of sale of shops was in force in 35 taluks and 36 towns and elsewhere the exclusive right of sale was disposed of by auction by small areas generally corresponding with Revenue Inspectors' divisions. The subjoined statement shows the toddy revenue of the tracts on the East Coast in which the tree-tax license-fee system has been in force since 1887 :—

Tracts in which the tree-tax system was introduced in	1886–87.	1887–88.	1888–89.	1889–90.	1890–91.	1891–92.
	RS.	RS.	RS.	RS.	RS.	RS.
1887	* 3,84,830	3,41,922	3,84,418	4,36,303	4,70,456	4,45,041
1888	..	* 4,10,430	4,37,300	5,05,171	5,60,514	6,12,365
1889	..	..	* 4,78,786	4,75,824	5,48,335	6,07,471
1890	..	..	..	* 8,81,239	9,85,758	11,69,069
1891	..	..	..	..	* 5,29,864	5,74,005

* The revenue of the year previous to the introduction of the tree-tax license-fee system.

It is obvious from the foregoing figures that the system has been a great success wherever it has been introduced. The Government notes that the question as to the

yield of different kinds of palm trees is engaging the attention of the Board of Revenue.

9. *Foreign liquor.*—The subjoined statement shows in comparison with 1890–91 the total imports of foreign liquors during the year under review :—

—	1890–91.	1891–92.
	GALS.	GALS.
Spirits	203,399	180,605
Wines and liqueurs	60,664	50,268
Ale, beer and porter	540,462	434,350
Other sorts	480	230
Total ..	805,005	665,453

There was a decrease of 139,552 gallons in the imports as compared with the previous year. It occurred under every sub-head and is ascribed by the Board of Revenue to the fall in the gold value of silver. As stated in the review of the trade of India in 1891–92, "the Anglo-Indian community consume the greatest part of the spirits, liqueurs and wines imported, and, while the prices of these articles are increased by dealers and traders in more than the ratio of the fall in exchange, it is reasonable to look for a restricted consumption." The decrease under spirits occurred under imports from the United Kingdom and Germany and was counterbalanced to some extent by increased imports from Ceylon. The decrease under the other sub-heads was chiefly in the trade with the United Kingdom. On the other hand the quantities of spirits excised from distilleries at tariff and *ad valorem* rates increased from 5,872 gallons and 6,697 gallons in 1890–91 to 6,752 gallons and 14,666 gallons respectively. Of the two breweries at work at the beginning of the year, the one at Ootacamund belonging to the Murree Brewery Company was closed in December last, so that the total quantity of beer issued in the year under review was only 231,205 gallons against 378,889 gallons in the previous year.

10. The number of licenses granted for the sale of foreign liquor amounted to 741 against 793 in 1890–91. One important change introduced during the year was the issue of 18 licenses for the retail sale of beer only for the accommodation of Indian brewers, some of whom complained that, as separate licenses were not obtainable for that liquor, they were compelled to take up a class of business which they did not desire, viz., the retail sale of spirits. Another important change was the grant to certain respectable firms in Madras of licenses for the rectification of foreign spirits under the special orders of the Commissioner.

	1890–91.	1891–92.
Wholesale licenses	68	60
Retail licenses	377	331
Tavern licenses (for consumption on the premises)	249	244
Hotel licenses	17	17
Refreshment-rooms	41	39
Others	41	50
Total ..	793	741

11. *Financial results.*—The total current demand under abkári amounted to Rs. 1,13,62,035 against Rs. 1,13,52,277 in the previous year. The subjoined statement shows in one view the demand under the several heads from 1883–84 :—

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	3,06,989	11,680	97,69,759
1889–90	54,42,923	4,49,619	44,20,164	3,81,764	29,634	1,07,24,104
1890–91	57,19,208	71,668	51,76,370	3,47,288	37,743	1,13,52,277
1891–92	54,50,326	48,695	54,96,682	2,76,303	90,180	1,13,62,035

The decrease under "country spirits" was due to decreased consumption and to a falling off in the rentals and that under foreign liquor to a decline in tavern rentals in consequence of the withdrawal of the Murree Brewery Company from competition in the Nílgiris and of the losses sustained by renters in the previous year. The decrease under these heads was fully made up by increase under toddy.

12. The demand under all heads of abkári inclusive of the arrears outstanding at the close of the previous year amounted to Rs. 1,16,01,412, of which Rs. 1,13,33,831 were collected and Rs. 25,048 written off the accounts, leaving a balance of Rs. 2,42,533 or 2 per cent. of the demand at the end of the year. The charges debitable to excise amounted to Rs. 5,60,176 against Rs. 4,70,540 in the previous year, the increase being due to the extension of the tree-tax license fee system. The net receipts during the year amounted to Rs. 1,07,73,655 or only Rs. 24,442 less than in the previous year.

13. *Incidence of taxation.*—The subjoined statement shows by districts the incidence of taxation per head of the population on country spirits and toddy. The average incidence of taxation for country spirits and toddy together was stationary, being five annas one pie against five annas in the previous year. Taking the districts individually, it is observed that, as usual, the taxation was highest in the Nílgiris (Rs. 1–10–4), Madras comes next with Rs. 1–6–2 and then Bellary and Anantapur with As. 10–6 and As. 10–5, respectively. The lowest incidence was in the two northernmost districts:—

Districts.	Country spirits.	Toddy.	Total.
	RS. A. P.	RS. A. P.	RS. A. P.
Ganjam * ..	0 1 8	0 0 3	0 1 11
Vizagapatam * ..	0 1 3	0 0 4	0 1 7
Godávari * ..	0 2 10	0 3 8	0 6 7
Kistna ..	0 4 6	0 1 11	† 0 7 0
Nellore ..	0 1 7	0 0 7	0 2 3
Cuddapah ..	0 2 11	0 1 10	0 4 9
Anantapur ..	0 4 7	0 5 10	0 10 5
Bellary ..	0 4 10	0 5 8	0 10 6
Kurnool ..	0 1 9	0 5 5	0 7 2
Madras ..	0 11 8	0 10 5	1 6 2
Chingleput ..	0 2 9	0 2 10	0 5 7
North Arcot ..	0 3 11	0 2 7	0 6 7
South Arcot ..	0 3 3	0 1 7	0 4 10
Tanjore ..	0 1 4	0 6 1	0 7 5
Trichinopoly ..	0 2 5	0 1 11	0 4 4
Madura ..	0 1 4	0 1 3	0 2 7
Tinnevelly ..	0 0 11	0 1 4	0 2 3
Coimbatore ..	0 1 7	0 2 9	0 4 4
Nílgiris ..	1 10 4	..	1 10 4
Salem ..	0 2 1	0 3 2	0 5 3
South Canara ..	0 1 6	0 2 8	0 4 3
Malabar ..	0 0 8	0 1 5	0 2 1
Presidency average ..	0 2 6	0 2 7	0 5 1
Average for 1890–91 ..	0 2 7	0 2 5	0 5 0

* Exclusive of the revenue derived in the Agency tracts.
† Includes 5 pies on account of arrack and toddy combined.

14. *Liquor shops.*—The subjoined statement shows the number of liquor shops opened during the last four years:—

—	1888–89.	1889–90.	1890–91.	1891–92.
Arrack shops ..	17,261	14,664	12,754	12,072
Toddy shops ..	26,180	21,784	19,415	19,486
Total ..	43,441	36,448	32,169	31,558

The steady decrease in the number of shops for the sale of country spirits is noted with approval. As compared with 1888–89 the reduction in the year under review amounted to over 30 per cent. As regards shops for the sale of toddy also there was a steady decrease in the number, but, in the year under review, there was a slight

increase. The measures taken by the Board to reduce the number of liquor shops in towns were described in the review of the report for 1890–91. The question of reduction in the rural tracts is still under the consideration of the Board, whose report on the subject is awaited.

15. *Preventive measures.*—The statistics relating to the working of the preventive establishments are analyzed in chapter IX of the Board's report. 32,024 persons were charged with offences against the Abkári laws against 24,031 persons in the previous year, the large increase being due to the extension of the tree-tax system, to the formation of frontier circles in Malabar, to the efficient patrolling of the tracts bordering the Nizam's Dominions and Mysore and also to the energy and activity displayed by the preventive staff which was considerably strengthened during the year. 8,637 persons were released departmentally, of whom 1,194 persons (a rather large number) were discharged for want of proof. 25,181 persons were under trial before the magistracy, of whom 20,378 persons were convicted and 866 persons were acquitted. The percentage of acquittals to the total number of persons convicted and acquitted, viz., 4 per cent., compares unfavorably with the percentage obtained for salt cases, viz., 0·8 per cent. In the average duration of cases also, though there was an improvement as compared with the previous year, the result compares unfavorably with that obtained for salt cases, being 19 days for abkári and 9 days for salt cases. The number of illegal arrests slightly increased from 253 to 262, of which the Abkári Department was responsible for 230 cases. The Government notes that the officers concerned have been suitably dealt with. The Board's remarks in para. 174 of the report on the increase in the number of assaults on the West Coast will be considered in the Judicial Department.

16. The Government notes with pleasure that the results of the year were on the whole satisfactory, an increase of revenue having been obtained with a decrease in the consumption of liquor. The reduction in the number of liquor shops opened and the efficient service performed by the preventive staff are also matters for satisfaction. His Excellency the Governor in Council is satisfied that the large amount of revenue on account of abkári is realized without encouraging drunkenness and that the improvement in the administration of the Abkári Department noticed in the reviews of previous years continued during the year under report.

17. *Opium.*—The quantity of opium retailed for consumption in the several districts of the Presidency amounted to 66,083 lb. against 77,459 lb. in 1890–91. There was an increase in 13 districts and a decrease in 9 others, the net result being a decrease of 11,376 lb. on the consumption of the previous year. The largest decrease occurred in the Godávari district (11,821 lb.) and is ascribed to the rise in the price of food-grains. In Vizagapatam also there was a fall (1,520 lb.) resulting from the enhancement of the selling price of opium in the ordinary tracts. The decrease in these two districts was counterbalanced to some extent by an increase of 1,218 lb. in Malabar owing to a brisk demand from Native Cochin. As usual the four northern districts consumed the bulk of the opium retailed amounting to 82 per cent. The consumption per head of the population was ·074 of a tola against ·087 of a tola in the previous year and was highest in Godávari, Vizagapatam, Nílgiris and Madras, where it was ·610, ·209, ·147, and ·114 of a tola, respectively. In the remaining districts it was less than ·1 of a tola.

18. The quantity of intoxicating drugs manufactured from opium rose from 3,465 lb. in 1890–91 to 3,543 lb. in the year under review. There was also an increase in the sale of poppy heads, the quantity dealt with being 577 lb. or an increase of 301 lb. as compared with the previous year.

19. The number of shops for the sale of opium and intoxicating drugs was 1,046 or four less than in 1890–91. More than 50 per cent. of this number appertain to the Vizagapatam and Godávari districts.

20. The pass duty on opium, including the amount adjusted on account of the opium supplied to the Native States of Travancore and Cochin, amounted to Rs. 3,87,250 against Rs. 4,08,650 in the previous year, or a decrease of Rs. 21,400 due to smaller imports into Godávari and Kistna. There was also a decrease in the vend rents which fell from Rs. 3,47,534 to Rs. 3,29,734 in the year. The demand on account of opium, including the arrears outstanding at the close of the previous year, but

excluding the pass duty on account of supplies to Travancore and Cochin adjusted by the Accountant-General, amounted to Rs. 7,37,138, of which Rs. 6,96,108 were collected and Rs. 6,763 were remitted, leaving a balance of Rs. 34,267 at the close of the year.

21. Two hundred and sixty licenses were issued for the sale of intoxicating drugs manufactured from the hemp plant against 273 in the previous year and the fees realized amounted to Rs. 54,989. The large increase of Rs. 46,184 in the fees, as compared with 1890–91, was due to the privilege of vend having been sold by auction in the year under review. It indicates that the traffic in these drugs is extensive, and, in view of this fact, the Board has under its consideration the advisability of imposing restrictions on the possession of intoxicating drugs manufactured from the hemp plant. The Board's report will be awaited.

22. The total gross excise revenue of the Presidency for the last six years is exhibited in the subjoined statement :—

	LAKHS OF RUPEES.
1886-87	90·41
1887-88	97·40
1888-89	104·00
1889-90	112·81
1890-91	119·57
1891-92	120·30

(True Extract.)

(Signed) E. GIBSON,
Ag. Secretary to Government.

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