Report on the Administration of the Abkari Revenue in the Presidency of Fort. St. George for the year 1892-93

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REPORT

ON THE

ADMINISTRATION

OF THE

ABKÁRI REVENUE

IN THE

PRESIDENCY OF FORT ST. GEORGE,

FOR THE YEAR 1892-93.

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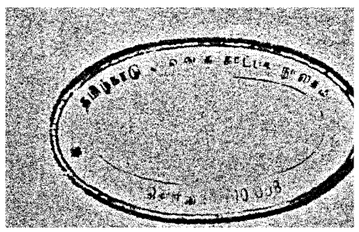

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ADMINISTRATION REPORT

OF THE

MADRAS ABKÁRI DEPARTMENT,

FOR 1892-93.

Chapter I.—Introductory.

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

2. In dealing with the toddy revenue and with those portions of the Presidency in which country spirits are ordinarily made from toddy, the systems described are those in force during the second half of the official year. The arrangements for the first half of the year were described in the Administration Report for 1891–92; those described in the present report will continue until 30th September 1893.

A.—Country Spirits—The Excise System.

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

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

Guntúr taluk.	Narsaraopet taluk.
Sattenapalle ,,	Vinukonda ,,
Bezwada ,,	Gudivada ,,
Nandigáma ,,	Nuzvid division.
Palnad ,,	Vissannapet division.

(i) Ganjám 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.

(v) Malabar district with the exception of the Wynaad taluk, the Attipad valley of Walavanad, the Cochin taluk, the settlements of Anjengo and Tangassér and the 17 outlying pattams of British Cochin.

(vi) Mangalore town and the belt of villages around it.

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

6. In Malabar the privilege of supply was assigned to a contractor who has undertaken to supply the tracts with toddy-arrack for a period of three years from 1st October 1891 under the following conditions :—

(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, and proportionately for the other authorized strengths. The right of vend was sold separately in small areas, except in the towns of Calicut, Tellicherry, Cannanore and Palghat, where the shops were sold separately.

7. In the Mangalore town area the exclusive privilege of manufacturing and supplying toddy-spirits was disposed of by tender for three years from 1st October 1891 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, and proportionately for the other authorized strengths. The shops were sold separately.

8. "*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.

9. 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.

10. Holders of licenses to manufacture under the private distillery supply system are also permitted to issue spirits at any strength 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."

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

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

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 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 Gódávari and Kistna districts from 1st October 1890. The renting system has been entirely abandoned where circumstances have permitted 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 Gódávari district, in the Bandur (excluding the town of Masulipatam), Répalle and Bâpatla 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.

G.O., dated 4th May 1890, No. 3406.

13. Up to 30th September 1892, the system in force in the South Canara district, exclusive of the Mangalore town area, was the same as that described in paragraph 12 (2) 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.

14. From 1st October 1892, the privileges of manufacture and sale were separated, the number of manufacturing areas was reduced from 26 to 17, and the vend areas were abolished, the shops being sold separately. The renters of the manufacturing areas were given the privilege of manufacture only, each of them supplying a certain number of independent shops at the fixed rate of Rs. 2 per gallon of 30° under-proof. Eleven of the areas were allowed each one sub-still for the manufacture of weak liquor to be transported to the main still for redistillation. Issues to shopkeepers from the sub-distilleries were forbidden, and the liquor was allowed to be removed only in the presence of an Abkári officer. For the convenience of the shopkeepers certain distillers were required to keep depôts to which liquor was consigned from the stills for issue to shops. There were in all twelve such depôts. The privilege of manufacture in the tree-tax areas of this district, and that of manufacturing and selling spirits in Gódávari, and in the Bandur, Répalle and Bápatla taluks of Kistna, excluding the town of Masulipatam, were 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 imposed on each toddy-drawer. In Cochin the renter was allowed the option of distilling his own liquor, provided the toddy was

G.O., dated 8th July 1892, No. 690, Revenue.

drawn from trees which had paid tree-tax, or of importing it from Native Cochin free of duty. In the Attipadi valley the contractor was permitted to manufacture the spirits required for consumption from rice, jaggery, toddy or other recognized material or to purchase the same from any licensed vendor in Malabar, Coimbatore, or the Nilgiri district.

C.—COUNTRY SPIRITS AND TODDY COMBINED.

15. From 1st October 1891 until September 1892, the joint arrack and toddy renting system was in force in no part of the Presidency. The exclusive privilege of manufacturing and vending country spirits and toddy at Tumboli, one of the seventeen outlying pattams of British Cochin, was sold from 1st October 1892. The details of management under the combined system are the same as those described in paragraph 12 *supra* for country spirit rent areas.

D.—TREE-TAPPING LICENSE FEE SYSTEM.

16. The tree-tapping license fee system consists in the charge of a yearly or half-yearly tax per palm tree or of a quarterly fee for the issue of licenses to tap trees for fermented toddy. Such licenses are issued on the application of toddy shop-keepers, of toddy-renters in tracts where the right to manufacture and sell toddy is not sold by separate shops, of arrack-renters in tracts where country spirits are manufactured from toddy, of toddy-drawers in South Canara, and of tree owners for the drawing of toddy required for domestic consumption but not for sale. The licensees make their own arrangements for procuring trees.

17. 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 1892 being marked with an asterisk :—

District.	Taluk.	District.	Taluk.
Vizagapatam ...	Sarvasiddhi.*	Trichinopoly ...	The whole.
	Anákapalle.*	Madura	Madura.
	Vizagapatam.*		Sivaganga division.
	Bimlipatam.*		Tiruppattúr division.
	Vizianagrum.*		Tiruppuvanam division.
Gódávari ...	The whole.	Tinnevelly ...	Ambásamudram.*
	Bandur.	Coimbatore ...	Coimbatore.
Kistna	Répalle.		Palladam.
	Bápatla.		Erode.
	Nuzvid.*	Salem	Salem.
	Gudiváda.*		Námakkal.
Nellore	Nellore.		Atur.
Madras	Madras.		Tiruchengódu.
Chingleput ...	Saidápet.		Hosúr.
	Conjeeveram.	Malabar	Chirakkal.
North Arcot ..	Wallajapet.		Kóttayam.
	Gudiyáttam.		Kurumbranát.
South Arcot ...	Cuddalore.		Calicut.
	Chidambaram.		Ponnáni.
	Villupuram.		Ernad
	Tindivanam.		Walavanad.
Tanjore	Tanjore.		Palghat (except the Attipadi valley).
	Kumbakónam.		Cochin (except Anjengo, Tangasséri and the seventeen outlying pattams).
	Negapatam.		
	Máyavaram.		
	Shiyali.		
	Nannilam.		
	Mannárgudi.		
	Tirutturaippándi.*	South Canara ...	The whole.

18. In a few ghât and forest villages in the Mangalore, Udipi, Coondapoor and Uppinangadi taluks of South Canara, the fee is charged on the toddy-drawers' license

and not on each tree tapped ; that levied in the second half of the year was Rs. 3 per quarter. The fees charged for the several kinds of palm trees tapped in the remaining tracts are shown below :—

Kinds 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	
Palmyra or date palms	2 0 0	0 12 0	1 0 0	For the whole year.

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

20. In the Madras Town Circle, the toddy-shops are not sold by auction but are 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, is levied on each. During the palmyra season (between January and May) additional temporary shops are 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.

21. In the taluk of Sarvasiddhi and the rural parts of the following tracts, viz., Vizagapatam, Bimlipatam, Vizianagrum and Anakápalle divisions of the Vizagapatam district, the Gódávari district, and the Bandur, Répalle, Bápatla, Nuzvid and Gudiváda taluks of the Kistna district, 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 on the application of the renters.

22. In the towns of Vizagapatam, Anakápalle, Bimlipatam and Vizianagrum in the Vizagapatam district, Mandapeta, Amalapuram, Achanta, Pálakollu, Narsapur, Cocanada, Samalkot, Tallaveru, Rajahmundry, Dowlaishweram, Peddápuram, Ellore, Pithápuram and Tuni in the Gódávari district, Masulipatam, Avanigada, Nizampatam, Tinali, Répalle, Bápatla, Chírála, Ponnur, Nuzvid, Gannavaram, Wayyur, Gudiváda and Kykalur in the Kistna district, and in the other tree-tax taluks of the Presidency, with the exception of Saidápet (Madras Town Circle), 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, except in South Canara, where they were issued also to tappers on their own application, countersigned by a distiller or shopkeeper.

23. In those portions of the South Canara district in which the personal license fee system is in force, licenses are granted to toddy-drawers on their application, countersigned by a distiller or shop or booth keeper, the toddy-drawers being 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 these tracts are of two kinds—(1) for booths granted to toddy-drawers holding tapping licenses on payment of a fixed fee of Rs. 4 per quarter, and (2) for shops which were sold by auction. No booths were allowed in tree-tax areas and their number in the ghât and forest villages was strictly limited by the operation of the rule prohibiting a booth within a mile of a shop or of another booth.

E.—TODDY IN NON-TREE-TAX AREAS.

24. 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 th highest bidder, except in the towns and taluks mentioned below, in which the shop were sold separately. Each rent area corresponds as a rule with a Revenue Inspec tor's division. The renter was allowed to obtain his supplies from trees within o without the area leased, the right of sale, not that of manufacture being exclusiv within the area of each farm :—

Taluks.

1. Gudur.
2. *Kávali.*
3. Anantapur.
4. Gooty.
5. Dharmavaram.
6. Madakasíra.
7. Tadpatri.
8. Ponukonda.
9. Hindupur.
10. Cumbum.
11. Markapur.
12. Chingleput.
13. Madurántakam
14. Ponnéri.
15. Tiruvallúr.
16. Arcot.
17. Wandiwash.
18. Vellore.
19. Tiruvannámalai.
20. *Pattukkóttai.*
21. Dindigul.
22. Periyakulam.
23. Tinnevelly.
24. Tenkási.
25. Srívilliputtúr.
26. Tenkarai.
27. Pollachi.
28. Karúr.
29. Udamalpet.
30. Dhárápuram.
31. Bhaváni.
32. *Kollegal* (with the exceptio of the hill tracts).
33. *Satyamangalam* (with th exception of the hil tracts).
34. Dharmapuri.
35. Krishnagiri.
36. Tiruppattur.
37. Uttangarai.

Towns.

1. Gopalpur.
2. Ichchhápuram.
3. Báruva.
4. Chatrapur.
5. Aska.
6. Russellkonda.
7. Parlákimedi.
8. Tekkali.
9. Chicacole.
10. Guntúr.
11. Bezwada.
12. *Mangalagiri.*
13. *Sattenapalle.*
14. *Kondapalle.*
15. *Kankipad.*
16. *Mylaveram.*
17. Jaggayyaptéa.
18. *Penugunchiprole.*
19. *Nandigáma.*
20. *Vissannapet.*
21. *Tiruvúr.*
22. *Dáchépalle.*
23. *Tummurukod.*
24. *Narasaraopet.*
25. Vinukonda.
26. Ongole.
27. *Venkatagiri.*
28. Cuddapah.
29. Madanapalle.
30. Vayalpad.
31. Bellary Cantonment.
32. Hospet.
33. Adóni.
34. Chittoor.
35. Arni.
36. Tirupati.
37. Tiruttani.
38. Ramnad.
39. Palni.
40. Kilakarai.
41. Pámban.
42. Ramesvaram.
43. Tuticorin.

25. 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 Government trees 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 not only was there a loss of revenue but also that Government trees were injured by continuous tapping. At present the right to tap Government palm trees in areas in which the tree-tax system is in force or toddy shops are sold separately is disposed of by auction, the toddy-yielding trees on Government waste and poramboke being formed into convenient groups and leased out annually. But as date and coccanut trees require rest from tapping every other year, officers of the Abkári Department in tree-tax areas are directed to refrain from marking the same date or cocoanut palms for tapping two years running. In tracts where, though the shops are sold separately, the tree-tax system does not prevail, and trees are therefore not marked by officers of the Abkári Department, the necessary rest from tapping to date and cocoanut trees is provided by stipulating as a condition of sale that trees which have been tapped one year shall not

G.O., No. 573, dated 8th June 1892, Revenue.
G.O., No. 988, dated 19th Sept. 1892, Revenue.

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

be tapped the next or by leasing out groups of trees in alternate years only. The collections made on account of Government trees during the toddy year 1892–93 were in excess of those in the year previous and were credited to "Land Revenue" but where trees standing on the banks or beds of irrigation works under the control of the Public Works Department are included in the groups formed as above and leased out by the Revenue authorities, credit is given to the Public Works Department to the extent of the estimated value of their usufruct at a fixed price per tree determined by the Board of Revenue in the Land Revenue Department.

	RS.
1891–92	45,189
1892–93	58,743

F.—TODDY AND COUNTRY SPIRITS IN THE AGENCY TRACTS OF GANJÁM, VIZAGAPATAM AND GÓDÁVARI.

26. In the Agency or non-regulation tracts, excepting such portions thereof as have been brought under the Madras Abkári Act 1886, toddy is untaxed and left free to the people. As regards country spirits, different systems are in force in different parts of these tracts.

27. In Ganjám the Khonds are allowed to distil spirits free for home consumption as well as for use at village feasts, marriages, &c., but not for sale. For the supply of others than Khonds, a fixed number of distillers is allowed for each muttah 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 are also allowed to distil in certain specified villages under certain restrictions and subject to a license fee of Rs. 30 per annum instead of Rs. 10 and 15 in the previous year. From 1st January 1893 the shops in a few selected localities were directed to be disposed of by auction.

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

(*a*) the Gunupur-Rayaghada farm, in which the Palkonda and Parvatipur Agency villages are included.

(*b*) the Koraput farm, in which hill Madugula, hill Pachipenta and the Agency villages of Sálúru are included;

(*c*) the Golgonda Agency. In the remainder of the Agency tracts comprising—

(*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.

29. In the Rumpa country of the Gódávari 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 Gódávari, the monopoly of manufacture and sale of spirits made from the flower of the *ippa* or *Indhwa* 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. In October 1892 the tree-tax system was introduced into the marginally-noted ten agency villages of the Yernagudam taluk, and the privilege of manufacturing and selling arrack in these villages was leased for one year under that system for Rs. 1,080 and that of toddy for the first time for Rs. 255.

Ballipadu.
Venkatayapalem.
Cheukumili.
Jagunathapuram.
Pochavaram (with its hamlets).
Tupakulagudem.
Taduvaya.
Parimpudi.
Ragulapalli.
Aiyavari-Polavaram.

G.—FOREIGN LIQUOR.

30. 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 10 *supra*. The revenue from the sale of "foreign liquor" is derived from rentals, determined by auction, in the case of tavern licenses (*i.e.*, licenses for the retail sale of foreign liquor to be consumed on the premises) and from fixed fees in the case of the following classes of licenses :—

Description of licenses.	Annual license fees.		
	In Madras.	On the Nilgiris.	Elsewhere.
	RS.	RS.	RS.
Licenses for wholesale sale (*i.e.*, sale in quantities not less than two imperial gallons in each transaction)	100	100	100
Retail licenses for the sale of liquor not to be drunk on the premises (under these licenses the sale of liquor at any one time to any one person in a quantity less than one reputed pint or more than two dozen reputed pint bottles or one dozen reputed quart bottles or two imperial gallons as the case may be is prohibited).	175	125	125
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-room	250	50	50
(*b*) Refreshment-rooms under the supervision and control of Railway or Dak Line Companies	50	50	50
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

Nilgiris, Bellary Town and Cantonment Madras.

31. 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. On the Nilgiris, however, the retail sale of beer was not permitted in ordinary foreign liquor taverns.

Breweries.

32. 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, however, 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 1073°, and that the proportion of alcohol in the beer shall not exceed 8 per cent.

33. *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 are now granted to respectable firms on payment of an annual fee of Rs. 100.

H.—OPIUM.

34. Licenses to import opium are granted by the Board of Revenue on the recommendation of Collectors. The license must be produced before 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 and also 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.

35. 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.

36. In the hill tracts of the Ganjám district, a certain number of free licenses is issued. The right of supplying opium to the shopkeepers on the hills is assigned by contract to one of the renters in the plains where a maximum retail selling price of 8 annas per tola is fixed.

37. The monopoly of the supply of opium to the Agency tracts of the Vizagapatam district was let out on tender for a rental of Rs. 22,225 to one of the licensed importers in the district on condition of his 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. In places where the consumption was more than 3,000 tolas per annum, the shops were sold by auction, and where it varied between 1,000 and 3,000 tolas, licenses were given on fixed fees. Free licenses were issued to shops in which the consumption fell below 1,000 tolas. Shopkeepers were required to sell opium to the public at 2¾ tolas per rupee in Gudem, Paderu and Malkangiri and 2½ tolas in the rest of the Agency with a view to prevent smuggling. The farms in the ordinary tracts in this district were sold subject to the condition that the price charged by shopkeepers shall not exceed 2 tolas per rupee and shall not be less than 2½ tolas per rupee.

38. The privilege of selling opium in shops in the Agency tracts of the Gódávari district is disposed of by auction, subject to the condition that not less than 3½ tolas shall be sold for a rupee. If any shop does not find a purchaser, the Collector is authorized to issue a free license to the villagers. The shopkeepers obtain their supply of opium from the taluk renters.

I.—INTOXICATING DRUGS PREPARED FROM THE HEMP PLANT.

39. The Abkári Act was extended to intoxicating drugs prepared from the hemp plant from 1st April 1889, but only 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 are sold by auction, the upset price being fixed at Rs. 30 in the mofussil and Rs. 45 in Madras, and the minimum retail selling price of ganja 4 pies per tola.

ABKÁRI ADMINISTRATION IN EACH DISTRICT.

40. The following statement shows concisely the various systems in force at the close of 1892–93 in each district for the manufacture and sale of country spirits and toddy :—

District.	Country spirits.	Toddy.
Ganjám— (a) Ordinary tracts ..	Supply is under the contract distillery system. The privilege of sale is separately sold by auction in small areas except in Berhampur town, the number of vend areas being 35. The shops (12 in number) in Berhampur town are separately sold.	Except in the towns of Gopálpur Ichápur, Baruva, Chicacole, Parlákimedi, Tekkali, Aska, Russellkonda and Chatrapur, where the shops are sold separately, the privilege of sale is disposed of by auction to the highest bidder, the district being divided into 35 rent areas.
(b) Agency tracts ..	The Khonds are allowed to distil spirits free for home consumption, &c., but not for sale. For the supply of others than Khonds, a fixed number of distillers is allowed for each muttah, licenses being granted to persons nominated by the head of the village on payment of an annual fee of Rs. 7 in the Goomsúr maliahs and of Rs. 4 in the other tracts. Uriya Sundies are also allowed to distil, subject to an annual license fee of Rs. 30, the privilege in a few selected localities being sold by auction.	Toddy is left free.
Vizagapatam— (a) Ordinary tracts ..	Supply is under the contract distillery system. The privilege of sale is separately 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.	The tree-tax system is in force in Sarvasidhi taluk, Anakápalle, Vizagapatam, Bimlipatam and Vizianagrum divisions, the exclusive privilege of sale being sold by auction by fixed areas, except in the towns of Vizagapatam, Bimlipatam, Anakapalle and Vizianagrum, where the shops are sold separately under the same system. The number of rent areas in tree-tax tracts is 11 and in other tracts, where the ordinary rentings ystem is in force, 19.
(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.
Gódávari— (a) Ordinary tracts ..	The exclusive privilege of manufacture and sale is disposed of by auction. The whole district is divided for this purpose into 68 rent areas, the number of stills in each being limited 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, Dowlaishweram, Amalapuram, Achanta, Palakole, Narsapore, Mandapeta, Sammalkot, Tallaveru, Peddapur, Pittapur and Tuni, where the shops are sold separately. The number of rent areas is 110.
(b) Agency tracts ..	The exclusive privilege of manufacture and sale in 10 villages of the Yernagódem taluk is disposed of by auction as one area under the tree-tax system. 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 lump sums.	The tree-tax system is in force in 10 Agency villages of the Yernagódem taluk. The exclusive privilege of sale is sold by auction as one area. Toddy is left free in other tracts.
Kistna— (a) Guntúr taluk .. Sattenapalle ,, Narsaraopet ,, Vinukonda ,, Palnád ,, Nandigáma ,, Bezwada ,, Gudiváda ,, Nuzvid division. Vissannapet ,, Masulipatam town.	The supply is under the contract distillery system. The privilege of sale is sold by auction by fixed areas except in the towns of Guntúr, Bezwada, Masulipatam, Jeggayapeta, Vinukonda, Narsaraopet and Nuzvid, where the shops are separately leased. The number of rent areas is 36.	The tree-tax system is in force in Bandar, Répalle, Bapatla, Nuzvid and Gudiváda taluks and the exclusive privilege of sale is sold by auction by fixed areas except in the towns of Masulipatam, Avanigada, Nizampatam, Tenali, Répallo, Bápatla, Chirala, Ponnur, Nuzvid, Gannavaram, Wayyur, Gudiváda and Kykalur, where the shops are sold separately under the same system. The number of rent areas is 65. In the rest of the districts the exclusive privilege of sale is sold by auction under the ordinary renting system by fixed areas, except in the towns of Guntúr, Mangalagiri, Sattenapalle, Bezwada, Kondapalle, Kankipad, Mylavaram, Jaggayapet, Penuguchiprole, Nándigama, Vissannapet, Tiruvur, Dachipalle, Thummuruked, Narasaraopet and Vinukonda, where the shops are sold separately. The number of rent areas is 27.
(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.	

District.	Country spirits.	Toddy.
Nellore	Supply is under the private distillery system. Shops are separately sold in the towns of Nellore, Gudur, Kota and Ongole. The rest of the district is divided into 38 rent 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 Gudur and Kavali taluks and in Ongole and Venkatagiri towns are separately sold under the ordinary renting system. The rest of the district is divided into 36 rent areas, the exclusive 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 under the ordinary renting system.
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 leased separately.
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 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 supply system. The shops in Kurnool, Nandyál, Nandikótkur, Atmakur, Kalwa, Chagalmari, Koilkuntla, Owk, Pattikonda and Pyápali 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 towns of Cumbum and Markapur, where shops are sold separately. The number of vend areas is 7.	The shops in these tracts are sold separately under the ordinary renting 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 by auction.	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 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 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 six vend areas, the privilege of sale in each of which is disposed of by auction every year.	The shops in the Conjeeveram 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 renting 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, Pallanér, Pólúr, Tirutani, Puthur, Kániyambádi, Ambúr, Kalambur, Kannamangalam, 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 renting system. The rest of the district is divided into 21 rent areas.
South Arcot	The district is under the private distillery system. The shops in the towns of Cuddalore, Chidambaram and Pánruti are under the separate sale system. The rest of the district is divided into 27 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 the Tiruvannámalai taluk are separately sold under the ordinary renting system. The rest of the district is divided into 24 small areas, the right of sale in each of which is leased by auction.

District.	Country spirits.	Toddy.
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, Kumbakó Negapatam, Máyavaram, Sh Nannilam, Mannárgudi and T turaipúndi are under tre system with separate sale of sl while in the Patukóta taluk shops are separately sold unde ordinary renting system.
Trichinopoly	The district is under the private distillery system. The shops in the Trichinopoly taluk are separately sold. The rest of the district is divided into 19 vend areas.	The whole district is under the tax system, and shops are sold s rately.
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 47 vend areas.	In the Madura taluk and the S ganga, Tirupatúr and Tirupuva divisions, shops are sold separ under the tree-tax system, whi the Periyakulam and Dind taluks and in the towns of P Ramnad, Kilakarai, Pámban Rameswaram, they are sold s rately under the ordinary ren system. The rest of the distri divided into 20 rent areas.
Tinnevelly	Supply is under the private distillery system. The shops in the Tinnevelly and Ottappidáram taluks are under the separate sale system. The rest of the district is divided into 29 vend areas.	In the Ambásamudram taluk shops are sold separately under tree-tax system while in the T kási, Tinnevelly, Srivilliputtúr Tenkarai taluks and in the Tatie town, they are sold separately u the ordinary renting system. remaining portion of the distri divided into 14 rent areas.
Coimbatore	The district is under the private distillery supply system. The shops in the Coimbatore, Erode, Palladam, Karúr, Pollachi, Udamalpet and Dharapuram taluks, the Satyamangalam taluk except Talavadi firka, Kollegal Revenue Inspector's firka of the Kollegal taluk and Bhavani Revenue Inspector's firka of the Bhavani taluk, are under the separate sale system. The rest of the district is divided into 5 vend areas.	The shops in the Coimbatore, Pa dam and Erode taluks are sold se rately under the tree-tax syst and those in the Polláchi, Ka Udamalpet, Dhárápuram and B váni taluks, the Satyamanga taluk, with the exception of T vadi firka, and the Kollegal Reve Inspector's firka of the Kolle taluk under the ordinary rent system. The rest of the distric divided into 3 rent areas.
Nilgiris	The district is under the private distillery supply system and the shops are sold separately.	There are no toddy shops in the trict.
Salem	Supply is under the private distillery system. All the shops in the district are separately leased.	The Salem, Námakkal, Hosúr, Ti chengódu and Atúr taluks are un the tree-tax system, the shops be sold separately. In the remaini taluks the shops are sold separat under the ordinary renting syster
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 the tree-tax has been paid. The shops are sold separately.	The tree-tax system is in for throughout the whole district wi the exception of a few ghát a forest villages. In the Mang lore, Uppinangadi, Udipi a Coondapur taluks, where a mod fied form of the said system and which licenses are issued payment of a fee imposed on ea toddy-drawer continues in for Two classes of licenses are issu in the district for the vend toddy, viz., (i) shop licenses whi are sold by auction, and (ii) boo licenses which are issued toddy-drawers on payment fixed fees, and which are re tricted to the non-tree-tax area
(b) Mangalore taluk (excluding the town abkári area). Kásaragód taluk. Uppinangadi ,, Udipi ,, Coondapoor ,,	These tracts are under the renting system, but the privileges of manufacture and sale are separated, and the shops are sold separately. The tract is divided into 17 manufacturing areas, the renters of which are given the privilege of manufacturing spirits and supplying at fixed rates a certain number of independent shops attached to them. Some of the areas are allowed each one sub-still for the manufacture of weak liquor and certain distilleries are required to maintain depôts for the convenience of shop-keepers. In tree-tax areas the privilege of manufacturing spirits was subject to the payment of tree-tax on trees from which the toddy required for distillation was drawn, while in the rest of the district the toddy has to be obtained from licensed tappers.	
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 th taluk.

District.	Country sprits.	Toddy.
Malabar—*cont.* (b) Chirakal .. .. Kóttayam. Calicut. Pálghat. Kurumbranád. Ernád. Wálawanád (excluding the 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, the Attapadi valley of the Walawanád taluk, where no toddy revenue is realized at all, Anjengo, Tangasseri and the 17 outlying pattams of Cochin, the tree-tax system is in force and shops are sold separately by auction.
(c) Cochin	The exclusive privilege of manufacture and sale is disposed of by auction under the renting system and the tract 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 ..	The exclusive privilege of manufacture and sale is disposed of by auction under the renting system and the tract is sold as one rent area. The renter is allowed the option of manufacturing the spirits required from rice, jaggery, toddy or any other recognized material or of purchasing it from licensed vendors in Malabar, Coimbatore or the Nilgiri district.	
(e) Thumboli	This tract is under the combined arrack and toddy renting system. The exclusive privilege of manufacturing and vending country spirits and toddy is disposed of conjointly. The tract is sold as one rent area.	
Other outlying pattams ..	No abkári revenue is at present raised.	
Settlements of Anjengo and Tangasséri.	Owing to difficulties attendant on the direct administration of the two dependencies, the management of abkári revenue is leased to the Travancore Government in consideration of the payment of a lump sum.	

CHAPTER II.—THE EXCISE SYSTEM.

Contract Distillery Supply-system.

Contract Distillery Supply tracts.

41. The contract distillery supply-system was continued in the year under review in the Ganjám and Vizagapatam districts, in the Excise tracts of the Kistna district, in the Cumbum and Markapur taluks of the Kurnool district, in the Mangalore town and the belt of villages around it in the South Canara district, and in the Malabar district excluding the Wynaad and Cochin taluks and the Attapadi valley of the Walavanad taluk.

Ganjám and Vizagapatam.

42. The exclusive privilege of the manufacture and supply of country spirits to the Ganjám district was leased out for two years from 1st April 1891 to Mr. Minchin, of Aska, on condition that jaggery spirits only should be supplied at the rates prevailing during the lease 1890–91, 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.

In the Vizagapatam district, the contract with Messrs. Parry and Co. was renewed, that firm undertaking to supply jaggery spirits at the still-head charge of Rs. 2–4–0, Rs. 1–15–6 and Rs. 1–2–0 per gallon of 20°, 30° and 60° under-proof, respectively, delivered at their Excise depôt at Vizagapatam, 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 previous reports, the supply of rice spirits was discontinued in the Ganjám and Vizagapatam districts, as it afforded opportunities for illicit distillation and threw 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 Ganjám 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 transported under bond from their distillery at Nellikuppam. The terms of the contract were duly fulfilled in both districts, and there were no complaints either as to the inadequacy of the supply or the quality of the liquor supplied.

Kistna.

43. The contract for supplying jaggery spirits to the marginally-noted tracts * of the Kistna district was renewed for another year from 1st October 1892 to the distillers at Bezwada, Messrs. Lakshminarasimma and Co., in consideration of the large outlay made on the distillery buildings and apparatus and of their endeavours to maintain a sufficient stock at the distillery to meet the demand of the district. The contractors were bound to supply spirits to licensed vendors at Rs. 2–13–9, Rs. 2–8–0 and Rs. 1–6–10 per gallon of 20°, 30° and 60° under-proof, respectively (delivered at the Bezwada distillery), of which Rs. 1–12–0 per gallon of 30° under-proof, and proportionately for other strengths, was paid to Government as still-head duty against Rs. 1–5–0 in the previous lease.

* Guntur taluk.
Sattenapalle ,,
Narsaraopet ,,
Vinukonda ,,
Palnad ,,
Nandigama ,,
Bezwada ,,
Gudivada ,,
Nuzvid division.
Vissannapet division.
Masulipatam town.

With the aid of a continuous still worked by steam power, the distillers were able to ensure a much steadier supply of liquor, and had no occasion during the year to resort to importation from other distilleries. There was only one occasion during the year, against five in the previous year, on which the stock of spirits at the distillery fell below the minimum quantity prescribed, viz., 6,000 gallons of 30° under-proof. This is attributed partly to a strike among the workmen at the distillery in the middle of January on the occasion of the Pongul festival, and partly to the failure on the part of the distillers to maintain a sufficient stock of jaggery, owing to a rise in its price. The deficiency in the stock of spirits was, however, soon made up, and as there seemed to be no likelihood of an actual failure of supplies of liquor, it was considered that nothing further than a stringent warning to the distillers was called for.

The materials used in the manufacture of spirits at the distillery are reported to be of good quality, and there have been no complaints about the quality of the liquor.

Subordinate to the distillery at Bezwada, a depôt was maintained at Masulipatam to facilitate the supply of arrack to renters and shopkeepers, where the still-head charge was 2 annas 1 pie per gallon of 30° under-proof in excess of that levied at the distillery. This was allowed to meet the transport charges, &c., incurred by the distillers.

Kurnool.

44. The contract for the supply of jaggery spirits to the Cumbum and Markapur taluks of Kurnool was renewed to Messrs. Morison and Sons, of Ranipet, who supplied licensed vendors from a depôt established by them at Markapur. The cost price of the spirits supplied was 14 annas 10 pies, 13 annas and 7 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 proportionately for other strengths.

South Canara.

45. The contract for the supply of spirits to the shops in the Mangalore town farm was granted to Messrs. Albuquerque and Sons for a period of three years from 1st October 1891 for an annual rental of Rs. 1,510 as against Rs. 600 in the previous lease. The contractors were bound by the terms of their license 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 As. 9 were paid to Government as Excise duty for 20°, 30° and 60° under-proof spirits, respectively. In cases where toddy was not available in sufficient quantities for distillation, the contractor was allowed to manufacture arrack from jaggery on payment, to make up for tree-tax, of extra still-head duty at the rates of 4 annas, 3 annas and 2 annas per gallon of 20°, 30° and 60° under-proof, respectively. As it was doubtful whether the contract distiller would be able to get enough toddy within the town to supply the entire demand of the town with toddy-arrack, he was allowed the

	Rs.	A.	P.
20° under proof ..	2	14	0
30° ,, ..	2	5	0
60° ,, ..	1	7	0

option of taking up the "Boliyar still area," consisting of two villages in the Kasaragode taluk, and establishing a sub-distillery there for the manufacture of weak spirits to be transported to his Town distillery and there redistilled and excised, but the distiller did not avail himself of the concession.

Malabar.

46. The special features of the system introduced into the whole of the Malabar district, except the Wynaad and Cochin taluks and the Attapadi valley of the Walavanad taluk, from 1st October 1891, were fully explained in paragraphs 47 and 48 of the report for 1891–92 and have been briefly referred to in paragraph 6 of Chapter I of this report.

Of the four distilleries * which the contract supplier was bound to open in the district, only three were working during the previous year, and the fourth, the Chavakad distillery, the construction of which was not completed owing to delay in securing a suitable site, was brought into working order during the year. The contract supply tracts of the district were supplied from the four distilleries mentioned above and from a depôt at Calicut.

* Cannanore.
Parli.
Tiruvangore.
Chavakad.

47. In paragraph 48 of last year's report it was stated that the liquor imported at the beginning of the lease and excised from the bonded warehouses at Calicut and Cannanore was conveyed by the contractor to depôts established by him at Cannanore, Calicut, Parli, Tiruvangore and Chavakad and thence supplied to licensed vendors. All the depôts except that at Calicut were closed as the distilleries at the respective places were opened, and liquor was issued from them direct. The depôt at Calicut, though not provided for in the license, was continued by the supplier as he found it profitable to do so. When the stock of imported arrack was exhausted, the contractor requested permission to keep under bond at Calicut, liquor transported from the distilleries, which was temporarily permitted till the establishment of an Excise depôt at the place. The bonded warehouse, which was up to 25th November 1892 under the supervision of the Sea Customs Superintendent at Calicut, was placed in charge of the Inspector, Calicut Circle, and from that date issues of liquor have been made to licensed vendors by the Government officer in charge of the Excise depôt, the contractor being allowed to charge one anna extra for a gallon to cover cost of carriage, &c. The advantages of the establishment of the depôt have been proved beyond doubt by the large issues made therefrom.

During the first half of the year under review, the demand was met by the quantity distilled in the four distilleries; but during the second half-year the toddy-drawers' strike in North Malabar operated to cause shortness of toddy supply, which prevented distillation altogether at the Cannanore distillery, and increased the demand for arrack throughout the district. The contractor was therefore allowed to import the required quantity from Travancore, and also a small quantity from Native Cochin.

48. In addition to the four distilleries and the Excise depôt at Calicut, seven depôts under Government management had to be established at the places named in the margin during the second half-year, as some of the vend areas in the Chirakkal and Ponnáni taluks and most of those in the Walavanad taluk could not be disposed of upon other terms, though put up to auction on more than one occasion. The establishment of the depôts was finally approved in G.O., dated 18th February 1893, No. 168, Revenue.

Chirakkal taluk—
Talliparamba.
Walavanad taluk—
Angadipuram.
Cherpalcheri.
Manarghat.
Ponnáni taluk—
Ponnáni.
Tirur.
Trithala.

As some of the depôts were open for only a very short time during the year under review, it is impossible to form a definite opinion of the results of their working.

To cover the cost of transport, an extra charge of annas 2 per gallon of each strength was collected at those depôts over and above the rates prevailing at the distilleries, namely, Rs. 1–2–0 per gallon of 30° under-proof spirits and proportionately for other strengths.

Privilege of vend.

49. *Ganjám and Vizagapatam.*—The exclusive privilege of vending country spirits during the year continued under the minimum guarantee system in the rural tracts of Ganjám, the lease running for two years from 1st April 1891. In the town of Berhampur and in the

Vizagapatam district, where the lease was for one year, no minimum consumption was guaranteed, the vend renters and shopkeepers being only bound to purchase their liquor from the licensed contract supplier.

Kistna.—The leases of 1st October 1891 for the Excise tracts of the Kistna district, having expired on 30th September 1892, were put up to auction for another year, shops being separately sold in Masulipatam and six other towns.

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

South Canara.—The shops in the Mangalore town and the belt of villages around it were separately sold for one year from 1st October 1892.

Malabar.—The exclusive privilege of vending country spirits in the vend areas of the contract distillery supply tracts of Malabar, except the Palghat taluk, was sold by auction for one year from 1st October 1892, while the shops in the towns of Cannanore, Tellicherry and Calicut were leased out independently for the same period. There being no adequate bids for the Palghat taluk, the whole taluk, including the town shops, was disposed of by tender.

50. As directed in paragraph 4 of Government Order, dated 11th January 1893, No. 17, Revenue, a statement is subjoined showing the number of vend areas in contract supply districts, and the towns or other tracts in them, in which shops were separately sold. Tracts in which the separate shop system was introduced for the first time during the year are shown in italics :—

Districts.	Vend areas.		Towns in which shops were separately leased.
	1891-92.	1892-93.	
1. Ganjám	35	35	Berhampur.
2. Vizagapatam	21	21	Vizagapatam, Bimlipatam and Vizianagrum.
3. Kistna	36	36	Masulipatam, Guntur, Bezwada, *Jaggayyapeta*, *Nuzvid*, *Narasaraopet* and *Vinukonda*.
4. Kurnool	7	7	Cumbum and *Markapur*.
5. South Canara	..	..	Mangalore and the belt of villages around it.
6. Malabar	97	127	Cannanore, Tellichery, Calicut and Palghat.*

* The shops were disposed of by tender, instead of by auction as hitherto, as satisfactory bids were not obtained at auction.

Issues from Contract Distilleries and Excise depôts.

51. The following statement shows the quantities of 20°, 30° and 60° under-proof spirits issued during the year from the several Contract distilleries and Excise depôts established by the supply contractors :—

District supplied.	Distillery or Excise depôt.	Issues in gallons.			
		20° under-proof.	30° under-proof.	60° under-proof.	Total proof.
Ganjám district	Aska distillery	428	16,429	70,531	40,055
Vizagapatam	Vizagapatam Excise depôt ..	316	50,482	14,353	41,531
Kistna (Excise tracts)	Bezwada distillery	24,804	125,532	1,615	108,362
Kurnool (Cumbum and Markapur taluks).	Markapur Excise depôt ..	280	3,275	1,219	3,004
South Canara (Mangalore town area).	Mangalore distillery	273	17,823	..	12,695
Malabar district (except Wynaad and Cochin taluks).	Cannanore do.	3,894	9,329	3,765	11,501
	Parli do.	1,999	2,289	6,654	5,863
	Tiruvangore do.	444	3,125	8,855	6,085
	Chavakkad do.	72	821	534	846
	Calicut Excise depôt	2,186	3,612	1,163	4,672
	Total ..	34,696	233,117	109,189	234,614

Rentals.

52. *Ganjám, Vizagapatam, Kistna and Kurnool.*—The vend rentals obtained at the sales for the year under review as compared with the previous year are shown in the subjoined statement :—

District.	Rents of arrack vend areas.		Rents of independent arrack shops.	
	1891-92.	1892-93.	1891-92.	1892-93.
	RS.	RS.	RS.	RS.
1. Ganjám (rural vend areas and independent shops in Berhampore town)	64,937	64,937	* 18,468	18,468
2. Vizagapatam (rural vend areas and independent shops in Vizagapatam, Vizianagrum and Bimlipatam towns) ..	30,990	40,070	23,064	33,336
3. Kistna—old Excise tracts (rural vend areas in the upland taluks and independent shops in Masulipatam, Guntúr Bezwada, Jaggayyapéta, Narsaraopet and Vinukonda towns)	1,11,227	90,069	89,490	1,01,280
4. Kistna—new Excise tracts (Gudivada taluk, Nuzvid and Vissannapet divisions and Nuzvid town)	33,153	35,460	..	1,008
5. Kurnool (the Cumbum and Markapur taluks and towns) ..	6,979	2,885	1,536	2,055

* Revised figures.

Causes for variations.

In Ganjám the lease was for two years from 1st April 1891, and there is therefore no variation in the rentals. The increase in Vizagapatam is attributed to keen competition. In Kistna the decrease is due to the unfavorable character of the season during the previous year and to the enhancement in the rate of the still-head duty by one-third of the former rates during the year under review. The decrease in Cumbum and Markapur taluks is ascribed to the unfavorable character of the season and to the preference for toddy shown by the drinking classes. It is also probably due to the high prices of liquor.

Revenue.

53. *South Canara.*—The following memorandum shows the arrack revenue of the Mangalore town farm for the year under review as compared with the previous year :—

	RS.
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
Revenue for 1892–93—	
Town arrack-shop rents for the first half-year	3,540
Do. do. second do.	3,485
Excise duty on 12,695 gallons of proof spirits issued to the shops ...	† 21,764
Rent for the privilege of vend	1,510
Total ...	30,299

Causes for variations.

The increase in revenue is mainly due to the larger issues made from the distillery, a necessary result of the energetic measures adopted to put down the illicit distillation of cashew-arrack.

Rentals.

54. *Malabar.*—Subjoined is a statement showing the rentals realized for the contract supply tracts of Malabar for the lease commencing from 1st October 1892 as compared with the previous lease. The increase is the result of increased attention on the part of the officers to graver forms

† Includes Rs. 1,271, being differential duty collected on jaggery arrack to make up for tree-tax.

of abkári crime and of the changes in the abkári administration of the district brought into force from 1st October 1891.

—	1891–92.	1892–93.	Increase or decrease.
	RS.	RS.	RS.
Cannanore town	2,102	2,952	+ 850
Tellicherry do.	327	2,655	+ 2,328
Calicut do.	6,825	11,895	+ 5,070
Palghat do.	4,206	6,432	+ 1,000
Rural parts of the Palghat taluk..	1,226		
do. do. Chirakkal, Kóttayam and Calicut taluks ..	1,389	1,491	+ 102
Kurumbranát, Ernad, Walavanad and Ponnáni taluks	8,231	10,059	+ 1,828
Total ..	24,306	35,484	+ 11,178

55. The following statement shows the arrack revenue of the district for the year 1892–93 as compared with 1891–92:—

Taluks.	1891–92.						1892–93.				Increase or decrease.
	Excise duty.	Arrack vend-rents of rural farms.	Rents of town arrack shops.	Arrack manufacture and vend-rent.	Tree-tax for distillery trees.	Total.	Excise duty.	Arrack rentals of rural farms.	Arrack rentals of independent shops.	Total.	
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Chirakkal ..	21,853	97	1,048	10,500	2,019	..	12,630	282	2,529	15,441	..
Kóttayam ..		60	161		..	..	6,388	205	1,494	8,087	..
Calicut		520	3,449		..	..	20,944	970	9,323	31,237	..
Palghat.. ..		613	2,103		119	..	5,461	3,829	2,103	11,393	..
Total ..	21,853	1,290	6,761	10,500	2,138	42,542	45,423	5,286	15,449	66,158	+ 23,616
Kurumbranát ..	5,369	1,298	..	7,635	3,618	17,920	8,975	3,148	..	12,123	— 5,797
Ernad	3,180	678	..	5,520	273	9,651	4,046	2,056	..	6,102	— 3,549
Walavanad ..	1,312	1,035	..	5,224	..	7,571	2,564	2,004	..	4,568	— 3,003
Ponnáni	3,433	1,105	..	4,290	1,702	10,530	2,723	1,937	..	4,660	— 5,870
Total ..	13,294	4,116	..	22,669	5,593	45,672	18,308	9,145	..	27,453	— 18,219

Causes for variations.

As the portion of the tree-tax to be credited to the arrack revenue during the first half of the year 1891–92 cannot be accurately ascertained, the figures given in the statement above can be regarded only as approximate. It is also difficult to state what proportion of the increase in consumption (and thus of excise duty) in Chirakkal and Kóttayam is due to the toddy-drawers' strike. But there seems to be no doubt that there has been some improvement in the arrack revenue of the four taluks and especially of Calicut. The unsatisfactory results in the new excise tracts must be attributed to the difficulties in supplying the tracts with liquor, to the low bids obtained at the sales, to the increased consumption of toddy, and to the prevalence of illicit practices.

Private Distillery Supply System.

Private distilleries and warehouses.

56. During the year under review there were 16 distilleries and 2 warehouses licensed for the supply of spirits to tracts under the private distillery supply system against 17 and 1, respectively, in the previous year. The decrease in the former was the result of the closure of Messrs. Parry and Company's distillery at Tiruvennanallúr and of M.R.Ry. S. Vijia Ranga Mudaliar's distillery at Pódanúr in the Coimbatore district and the establishment of an additional distillery at Madras by Messrs. Sabapathy Chetti and Company, while the increase in the latter was due to the opening of a warehouse

at Tanjore by M.R.Ry. T. Ratnasami Nadar. There were no transactions in Messrs. Sabapathi Chetti and Company's distillery owing to the very late date at which the license was applied for.

Subjoined is a statement showing the names of the distillers and warehouse-keepers, the site of the distillery or warehouse, and the tracts supplied by each:—

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. Chellaperumal Pillai and Mula Ranganna.	Tadpatri ..	1. Cuddapah. 2. Anantapur. 3. Kurnool.
3. Messrs. Abraham and Company.	Bellary ..	1. Cuddapah. 2. Anantapur. 3. Bellary. 4. Kurnool.
4. Messrs. Abraham and Veerabhadrappa.	Bellary ..	1. Nellore. 2. Anantapur. 3. Bellary. 4. Kurnool.
5. M.R.Ry. C. Balakrishna Mudaliar.	Tondiarpet (Madras)	1. Nellore. 2. Madras. 3. Chingleput. 4. North Arcot. 5. South Arcot. 6. Tanjore. 7. Salem.
6. Messrs. Sabapathi Chetty and Company.	Vepery (Madras).	*Nil.*
7. Messrs. Morison and Sons.	Ranipet ..	1. Nellore. 2. Cuddapah. 3. Anantapur. 4. Kurnool. 5. Madras. 6. Chingleput. 7. North Arcot. 8. Coimbatore. 9. Salem.
8. Do. ..	Palmanér.	1. Cuddapah. 2. Anantapur. 3. North Arcot.
Distilleries—cont.		
9. Messrs. Parry and Company.	Nellikuppam.	1. Madras. 2. Chingleput. 3. South Arcot. 4. Trichinopoly.
10. Do. ..	Tanjore ..	1. Tanjore. 2. Trichinopoly. 3. Madura.
11. M.R.Ry. M. Venkataswami Naidu Garu.	Madura ..	1. Chingleput. 2. Tanjore. 3. Madura. 4. Tinnevelly. 5. Coimbatore.
12. M.R.Ry. T. Ratnaswami Nadar.	Tachanallúr.	1. Tanjore. 2. Madura. 3. Tinnevelly. 4. Coimbatore.
13. M.R.Ry. A. T. Tiruvengadaswami Mudaliar.	Coimbatore	1. Trichinopoly. 2. Coimbatore. 3. Nilgiris. 4. Salem. 5. Malabar (Wynaad).
14. M.R.Ry. V. T. Seshachella Mudaliar.	Pódanúr.	1. Coimbatore. 2. Nilgiris. 3. Salem.
15. Messrs. Rangiah Gownden and Co.	Aravenghat.	Nilgiris.
16. Messrs. Morison and Sons.	Suramangalam.	1. Coimbatore. 2. Salem.
Warehouses.		
1. Messrs. Parry and Company.	Cuddalore ..	Exports to foreign ports.
2. M.R.Ry. T. Ratnaswami Nadar.	Tanjore ..	Tanjore.

Wholesale Shops.

District—	1891–92.	1892–93.
Nellore	3	6
Cuddapah	3	5 *
Anantapur	2	5
Bellary	5	6
Kurnool	7	10
Madras	14	15 †
Chingleput	15	10
North Arcot	30	30 ‡
South Arcot	2	4
Tanjore	11	12
Trichinopoly	2	5
Madura	7	10
Tinnevelly	16	13 §
Coimbatore	24	41
Nilgiris	8	8
Salem	23	37 ‖
Total ..	171	217

* One shop not opened.
† One shop not opened.
‡ Two shops not opened.
§ One shop not opened.
‖ Five shops not opened.

57. In addition to the above, 217 shops were licensed during the year for the wholesale vend of country spirits. Ten of these, however, were not opened. The instructions issued for the frequent inspection of these shops are receiving careful attention as usual from both Abkári and Land Revenue officers, and the accounts maintained therein are reported to be in good order.

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.

58. From inquiries instituted last year with a view to ascertain whether the profits made by the licensees of these shops were unduly large and calculated to affect the

vend rents and whether it would be advisable to sell these licenses by auction, it was gathered that they do not form of themselves sources of profit, but are maintained by distillers for the wider distribution of their liquor and by vend-farmers and shop-keepers generally to facilitate supply to their shops and to save the frequent and recurring charges for transport of liquor to their farms and shops; that there is no danger of the licensees of these shops intercepting profits that would otherwise go to Government; and that it is not advisable to auction the licenses, or to increase the existing license fee of Rs. 15.

Rate of excise duty.

59. The following statement shows the rates of excise duty levied in 1891–92 and 1892–93 on country spirits declared for consumption in private distillery supply tracts. The figures in block type represent the rates in force during 1892–93 :—

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	1891–92	3 12 0	3 0 0	2 10 0	1 8 0
	1892–93	**3 12 0**	**3 0 0**	**2 10 0**	**1 8 0**
Cuddapah do.	1891–92	3 12 0	3 0 0	2 10 0	1 8 0
	1892–93	**3 12 0**	**3 0 0**	**2 10 0**	**1 8 0**
Anantapur do.	1891–92	3 12 0	3 0 0	2 10 0	1 8 0
	1892–93	**3 12 0**	**3 0 0**	**2 10 0**	**1 8 0**
Bellary do. (except the Bellary cantonment)	1891–92	3 12 0	3 0 0	2 10 0	1 8 0
	1892–93	**3 12 0**	**3 0 0**	**2 10 0**	**1 8 0**
Bellary cantonment	1891–92	4 6 0	3 8 0	3 1 0	1 12 0
	1892–93	**4 6 0**	**3 8 0**	**3 1 0**	**1 12 0**
Kurnool district (taluks west of the Nallamalais)	1891–92	3 12 0	3 0 0	2 10 0	1 8 0
	1892–93	**3 12 0**	**3 0 0**	**2 10 0**	**1 8 0**
Madras Town proper and outside shops	1891–92	4 11 0	3 12 0	3 4 6	1 14 0
	1892–93	**4 11 0**	**3 12 0**	**3 4 6**	**1 14 0**
Chingleput district (except the outside shops included in the Madras Town).	1891–92	3 12 0	3 0 0	2 10 0	1 8 0
	1892–93	**3 12 0**	**3 0 0**	**2 10 0**	**1 8 0**
North Arcot district	1891–92	3 12 0	3 0 0	2 10 0	1 8 0
	1892–93	**3 12 0**	**3 0 0**	**2 10 0**	**1 8 0**
South Arcot district (Cuddalore, Villupuram and Tindivanam taluks).	1891–92	1 14 0	1 8 0	1 5 0	0 12 0
	1892–93	**1 14 0**	**1 8 0**	**1 5 0**	**0 12 0**
South Arcot district (other taluks)	1891–92	3 12 0	3 0 0	2 10 0	1 8 0
	1892–93	**3 12 0**	**3 0 0**	**2 10 0**	**1 8 0**
Tanjore district	1891–92	3 12 0	3 0 0	2 10 0	1 8 0
	1892–93	**3 12 0**	**3 0 0**	**2 10 0**	**1 8 0**
Trichinopoly district	1891–92	3 12 0	3 0 0	2 10 0	1 8 0
	1892–93	**3 12 0**	**3 0 0**	**2 10 0**	**1 8 0**
Madura district	1891–92	3 12 0	3 0 0	2 10 0	1 8 0
	1892–93	**3 12 0**	**3 0 0**	**2 10 0**	**1 8 0**
Tinnevelly do.	1891–92	3 12 0	3 0 0	2 10 0	1 8 0
	1892–93	**3 12 0**	**3 0 0**	**2 10 0**	**1 8 0**
Coimbatore do.	1891–92	3 12 0	3 0 0	2 10 0	1 8 0
	1892–93	**3 12 0**	**3 0 0**	**2 10 0**	**1 8 0**
Nilgiris do.	1891–92	4 11 0	3 12 0	3 4 6	1 14 0
	1892–93	**4 11 0**	**3 12 0**	**3 4 6**	**1 14 0**
Salem do.	1891–92	3 12 0	3 0 0	2 10 0	1 8 0
	1892–93	**3 12 0**	**3 0 0**	**2 10 0**	**1 8 0**
Malabar do. (the Wynaad taluk)	1891–92	4 11 0	3 12 0	3 4 6	1 14 0
	1892–93	**4 11 0**	**3 12 0**	**3 4 6**	**1 14 0**

There has been no change in the rate of excise duty as compared with 1891–92. Except in the frontier taluks of South Arcot, Bellary cantonment, the Madras town, the Nilgiris and the Wynaad, the rate of duty continued to be Rs. 2–10–0 per gallon of 30° under-proof. As explained in the report for last year, the low rate in the frontier taluks of South Arcot is necessitated by the low price at which liquor is sold in the adjoining French territory, while the higher rates prevailing in Madras, Bellary cantonment, the Nilgiris and the Wynaad taluk of Malabar are justified by the large consumption of liquor in those tracts.

e of vend in e distillery supply

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

13.

District.	Town or other area in which the arrack shops were leased separately.
Nellore	1. Nellore town.
	2. Gudur do.
	3. *Ongole do.*
	4. *Kota village.*
Cuddapah	Cuddapah town.
Anantapur	1. Anantapur town.
	2. Tadpatri town.
	3. Gooty do.
	4. Uravakonda town.
	5. Dharmavaram do.
Bellary	1. Bellary Cantonment.
	2. Hospet town.
	3. Adóni do.
Kurnool	1. Kurnool do.
	2. Nandyal do.
	3. *Nandikotkur town.*
	4. *Atmakur town.*
	5. *Kólava town.*
	6. *Chagalmari town.*
	7. *Koilkuntla do.*
	8. *Owk town.*
	9. *Pattikonda town.*
	10. *Pyápali town.*
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 Saidapet taluk attached to the Madras Town Circle.
	4. Conjeeveram taluk.
	5. Chingleput taluk.
	6. Madurántakam taluk.
	7. Tiruvallúr town.
North Arcot	1. Walajapet taluk.
	2. Gudiyáttam do.
	3. Chittoor town.
	4. Vellore do.
	5. Arcot do.
	6. Arni do.
	7. Tirupati do.
	8. Tiruttani do.
	9. Polur do.
	10. Palmanér do.
	11. Ambúr do.
North Arcot—*cont.*	12. Kálahasti town.
	13. Puttúr do.
	14. Kalambur do.
	15. Kannamangalam town.
	16. Kaniyambadi town.
	17. Chandragiri do.
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	*Trichinopoly táluk.* *
Madura	1. Madura town.
	2. Dindigul do.
	3. Periyakulam town.
	4. Palni town.
	5. Sivaganga town.
	6. Ramnad town.
Tinnevelly	1. Tinnevelly taluk.
	2. Ottappidáram do.
Coimbatore	1. Coimbatore taluk.
	2. Erode taluk.
	3. Karúr do.
	4. Pollachi taluk.
	5. *Udamalpet taluk.*
	6. *Dhárápuram taluk.*
	7. *Satyamangalam taluk*, except Talavadi firka.
	8. *Kollegal taluk* — Kollegal Revenue Inspector's firka.
	9. *Bhavání taluk*—Bhavání Revenue Inspector's firka.
Nílgiris	The whole district.
Salem	1. Salem taluk.
	2. Tiruppattúr taluk.
	3. Tiruchengódu taluk.
	4. Krishnagiri do.
	5. Uttankarai do.
	6. *Atur taluk.*
	7. *Namakkal taluk.*
	8. *Hosúr taluk.*
	9. *Dharmapuri taluk.*

* System in force in Trichinopoly and Srírangam towns since October 1884.

61. The annexed statement shows the number of arrack vend areas in each district, tracts in which shops were separately sold being of course excepted, in 1891–92 and 1892–93 :—

District.	Number of arrack vend areas. 1891–92.	1892–93.
Nellore	40	38
Cuddapah	41	41
Anantapur	24	24
Bellary	28	28
Kurnool—taluks west of the Nallamalais	23	23
Chingleput	6	6
North Arcot	39	39
South Arcot	21	27
Tanjore	35	35
Trichinopoly	24	19
Madura	39	47
Tinnevelly	29	29
Coimbatore	21	5
Salem	16	...
Malabar—the Wynaad taluk	1	1
Total	387	362

Causes of variations.

The decrease in the Nellore district is due to there having been no bids for two vend areas, and that in the Trichinopoly district to the introduction of the system of separate sale of shops into the Trichinopoly taluk. In the Coimbatore district the decrease was due to the extension of that system to the Pollächi, Udamalpet and Dhárápuram taluks and the plain tracts of the Satyamangalam, Bhaváni and Kollegal taluks. The absence of vend areas in the Salem district is due to the extension of the separate shop sale system to the whole district. In the South Arcot district the increase is accounted for by the further sub-division of Tirukkóyilúr, Kallakurchi, Chidambaram and Vriddhachalam taluks, with reference to the number of Revenue Inspectors' firkas in them, and in the Madura district, it was due to a similar course being adopted in respect of the Sivaganga and Ramnad zemindaries.

Rentals.

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

District.	Rent of arrack vend areas.		Rent of independent arrack shops.		Total.		Increase or decrease.
	1891-92.	1892-93.	1891-92.	1892-93.	1891-92.	1892-93.	
	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Nellore	44,029	38,377	9,719	12,969	53,748	51,346	— 2,402
Cuddapah	81,856	62,676	10,200	11,268	92,056	74,944	— 17,112
Anantapur	(a) 34,630	41,755	16,950	20,140	(a) 51,580	61,895	+ 10,315
Bellary	(a) 36,797	19,131	62,640	47,604	(a) 99,437	66,735	— 32,702
Kurnool (except Cumbum and Markapur taluks)	31,581	16,120	6,595	10,170	38,176	26,290	— 11,886
Madras	..	..	(a) 1,20,408	1,56,900	(a) 1,20,408	1,56,900	+ 36,492
Chingleput	15,955	13,725	26,992	19,792	42,947	33,517	— 9,430
North Arcot	92,873	57,325	1,23,319	94,733	2,16,192	1,52,058	— 64,134
South Arcot	1,42,620	1,41,810	37,200	31,140	1,79,820	1,72,950	— 6,870
Tanjore	11,644	18,026	23,280	26,628	34,924	44,654	+ 9,730
Trichinopoly	(c) 23,915	27,265	(b) 25,743	32,028	49,658	59,293	+ 9,635
Madura	56,090	30,869	37,932	39,210	94,022	67,079	— 26,943
Tinnevelly	21,015	18,310	30,313	23,144	51,328	46,454	— 4,874
Coimbatore	(e) 8,220	5,750	(d) 85,371	75,749	93,594	81,499	— 12,095
Nilgiris	..	..	37,212	64,836	37,212	64,836	+ 27,624
Salem	..	..	(f) 87,725	73,734	87,725	73,734	— 13,991
Malabar (the Wynaad taluk)	16,640	6,370	..	..	16,640	6,370	— 10,270
Total ..	6,17,865	5,04,509	7,41,602	7,36,045	13,59,467	12,40,554	—1,18,913

(a) Since revised. (b) Represents the rentals of the rural tracts of the Trichinopoly taluk as well.
(c) Excludes the rentals of Trichinopoly taluk rural tracts, the shops in which were sold independently for 1892-93.
(d) Represents the rentals of Pollachi, Udamalpet and Dhárápuram taluks, the whole of the Satyamangalam taluk except Talavadi firka, Kollegal Revenue Inspector's firka of the Kollegal taluk and Bhaváni Revenue Inspector's firka of the Bhaváni taluk also.
(e) Excludes the rentals of above.
(f) Represents the rentals of Atur, Námakkal, Hosúr and Dharmapuri taluks also.

Causes for variations.

The decrease in the Nellore, Cuddapah, Bellary, Kurnool, Chingleput, North Arcot, South Arcot, Madura, Coimbatore and Salem districts is due to the unfavorable character of the season. It is also ascribed to the heavy losses sustained by the renters of the previous lease in the North Arcot and Coimbatore districts and to the increased consumption of toddy, probably owing to its comparative cheapness, in the Bellary and Madura districts. In Tinnevelly the decrease is attributed to want of competition at the sales and to the withdrawal of large capitalists, formerly engaged in the trade; while in the Wynaad taluk of Malabar it is reported to be due to the loss sustained by the renter for the previous lease in consequence of the depressed condition of the coffee and other industries. The increase in Anantapur, Madras, Tanjore, Trichinopoly and Nilgiris is due to keener competition among the bidders at the sales. It is also reported that the increased consumption of country spirits owing to the insufficient supplies of toddy has contributed to the higher rentals obtained in Madras for the year under review.

Issues to licensed vendors from distilleries and warehouses.

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

14

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.
dpatri distillery ..	13,421	7,510	..	4,409	301	..	19,732	0 10 0
essrs. Abraham and Co.'s distillery	6,238	5,930	..	230	251	..	9,501	0 9 0
essrs. Abraham and Virabadrappa's distillery	2,099	3,255	..	20	..	..	3,974	0 9 0
ndiarpet distillery ..	..	34,168	..	..	3,586	..	26,428	0 10 0
ıipet do. ..	615	4,990	..	1,163	2,832	..	6,898	0 9 0 to 0 10 6
lmanér do. ..	3,129	75	..	70	..	..	2,612	0 9 0 to 0 10 6
llikuppam do. ..	..	58,970	..	82	24,814	..	58,714	0 8 6 to 0 10 6
ajore do. ..	..	905	..	2	1,546	4	1,719	0 9 3 to 0 9 10
ajore warehouse ..	..	..	..	..	..	..	..	..
dura distillery ..	..	1,313	..	..	250	..	1,094	0 9 0
ıhanallur distillery ..	..	3,701	..	..	1,233	..	3,454	0 9 6 to 0 10 0
mbatore do. ..	7,626	19,352	..	288	40	..	19,905	0 10 6 to 0 11 0
lanúr do. ..	..	..	..	56	15	..	54	0 10 0
ıvenghat do. ..	..	..	..	..	..	..	..	..
amangalam do. ..	..	..	..	..	..	..	..	..
Total ..	33,128	140,169	..	6,319	34,868	4	154,085	..

ies from wholesale shops.

64. About 76 per cent. of the issues to licensed vendors were made from the wholesale shops, the utility and importance of which are thus apparent. The subjoined statement shows the particulars of these issues each district together with the prices charged per gallon of 30° under-proof :—

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.
ore	..	30,418	..	21,293	0 11 0 to 0 12 0
dapah	20,622	18,508	..	29,453	0 10 6 to 0 12 0
ıtapur	12,231	3,506	..	12,239	0 9 0
ıry	488	32,321	..	23,015	0 9 0 to 0 12 0
ıool	13,260	..	..	10,608	0 13 6 to 0 14 0
ras	..	108,085	..	75,659	0 9 6 to 0 12 0
gleput	..	30,687	..	21,481	0 9 3 to 0 12 0
h Arcot	3,018	89,992	48	65,428	0 10 0 to 0 14 0
h Arcot	..	34,718	..	24,303	0 9 3 to 0 10 0
ore	..	47,819	..	33,473	0 9 6 to 0 12 0
ıinopoly	792	36,594	..	26,250	0 9 11 to 0 12 8
ıra	..	45,816	16	32,078	0 9 0 to 0 12 0
evelly	..	16,056	..	11,239	0 8 0 to 0 14 0
batore	25,583	14,576	..	30,670	0 9 3 to 0 12 0
ris	1,436	40,941	..	29,807	1 1 0 to 1 10 0
ı	161	57,963	..	40,703	0 10 0 to 0 12 0
Total ..	77,591	608,000	64	487,699	..

It must, however, be observed that the above figures are based on the information furnished by the wholesale vendors.

Consumption, number of shops, &c.

65. 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 shops were separately sold. The quantities returned as "consumption" have been checked with the issues from the distilleries, warehouses and wholesale shops, and owing to the frequent and careful examination of the licensees' accounts by the Abkári officers during their tours, are believed to be fairly accurate.

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. 1891–92.	Quantity consumed in proof strength. 1892–93.	Number of shops opened in 1892–93.	Square miles per shop in 1892–93.	Sale per shop in 1892–93 (in terms of proof strength).	Population per shop in 1892–93.	Consumption per head in 1892–93 (in terms of proof strength).
1	2	3	4	5	6	7	8	9	10
Rural Tracts.			GALS.	GALS.			GALS.		GALS.
Ganjám (excluding Berhampore town)	1,563,824	4,723	32,127	30,668	588	8·0	52·2	2,661	·020
Vizagapatam (excluding Vizagapatam, Bimlipatam and Vizianagram towns).	1,868,016	4,612	17,239	16,783	186	24·8	90·2	10,043	·009
Kistna excise tracts excluding Guntúr, Bezwada, Jaggayyapeta, Nuzvid, Narsaropet, Vinukonda and Masulipatam towns).	1,178,827	6,279	71,632	66,256	773	8·1	86·7	1,525	·056
Nellore (excluding Nellore, Gudur and Ongole towns and Kota village).	1,413,449	8,713	17,991	14,408	306	28·5	47·1	4,619	·010
Cuddapah (excluding Cuddapah town)	1,254,693	8,719	32,905	29,710	597	14·6	49·8	2,102	·024
Anantapur (excluding Anantapur, Tadpatri and Dharmavaram towns).	689,274	5,234	23,042	18,921	349	14·9	54·2	1,918	·028
Bellary (excluding Bellary Cantonment, Hospet and Adóni towns).	801,528	5,944	12,720	10,493	239	24·9	43·9	3,354	·013
Kurnool (except Kurnool, Nandikotkur, Atmakur, Nandyal, Kálava, Giddalúr, Koilkuntla, Owk, Pattikonda and Pródpali towns and the Chimbum and Markapur taluks).	642,231	5,231	14,817	10,425	343	15·2	30·4	1,581	·019
Kurnool (Chimbum and Markapur towns).	208,668	2,157	2,369	2,121	67	32·2	31·7	3,114	·010
Chingleput (excluding the outside shops, the cantonment shops, the rest of the Saidapet taluk included in the Madras Town circle, Conjeeveram, Chingleput and Madurántakam taluks and Tiruvallúr town).	288,334	853	7,787	6,628	89	9·6	77·3	3,240	·024
North Arcot (excluding Walajápet and Gudiyattam taluks, and Chittoor, Palmaner, Vellore, Vániyambádi, Ambúr, Arcot, Polúru, Kalambur, Arni, Kannamangalam Tirupati, Chendragiri, Kálahasti, Tirutani and Puttur towns).	1,627,361	6,528	36,639	29,571	480	13·6	61·6	3,390	·018
South Arcot (excluding Cuddalore, Panruti and Chidambaram towns).	2,087,990	5,192	83,838	85,019	1,062	4·9	80·0	1,966	·041
Tanjore (excluding Tanjore, Tiruvádi, Kumbakónam, Mayavaram and Negapatam towns).	2,028,524	3,686	15,932	15,308	192	19·2	79·7	10,666	·008
Trichinopoly (excluding Trichinopoly taluk)	1,011,889	3,059	15,242	14,043	188	15·6	70·9	5,111	·014
Madura (excluding Madura, Sivaganga, Ramnad, Dindigul, Palni and Periyakulam towns).	2,445,042	8,793	18,666	16,727	560	15·7	29·9	4,366	·007
Tinnevelly (excluding Tinnevelly and Ottappidáram taluks)	1,389,222	3,999	6,866	6,133	239	13·3	31·1	4,597	·004
Malabar (the Wynaad taluk)	76,762	821	5,408	5,490	62	13·2	88·4	1,238	·071
Malabar (the Chirakkal, Kóttayam, Calicut and Palghat taluks, excluding the four Municipal towns).	936,068	1,574	2,893	4,782	179	8·8	26·7	5,231	·005
Malabar (the Kurumbranát, Ernad, Walavanad and Ponnáni taluks).	1,425,210	2,702	7,685	12,270	415	6·5	29·6	3,434	·009
Total excluding Kurumbranát, Ernad, Walavanad and Ponnáni taluks of the Malabar district.	21,411,621	30,137	418,062	383,761	6,752	12·8	61·9	3,171	·019
			1891–92.	1892–93.	6,569	13·1	58·7	3,264	·018

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. 1891–92.	Quantity consumed in proof strength. 1892–93.	Number of shops opened in 1892–93.	Square miles per shop in 1892–93.	Sale per shop in 1892–93 (in terms of proof strength).	Population per shop in 1892–93.	Consumption per head in 1892–93 (in terms of proof strength).
1	2	3	4	5	6	7	8	9	10
			GALS.	GALS.			GALS.		GALS.
Tracts in which shops were leased separately.									
Berhampore town	25,653	5	10,342	9,387	12	·4	782·2	2,138	·366
Vizagapatam, Bimlipatam and Vizianagram towns	75,195	7	24,059	24,748	26	·3	951·8	2,892	·329
Guntur, Repvadi, Jaggayyapeta, Nuzvid, Narasaraopet, Vinukonda and Macalipatam towns.	112,483	61	39,693	42,196	29	2·1	1,451·9	3,879	·374
Nellore, Gudur and Ongole towns and Kota village ..	50,487	52	6,899	8,653	28	1·8	309·0	1,796	·172
Cuddapah town	17,379	3	6,075	6,310	8	·4	633·7	2,172	·305
Anantapur, Gooty, Uravakonda, Tadpatri and Darmavaram towns.	39,275	51	7,391	6,811	5	10·2	1,362·2	7,855	·173
Bellary Cantonment	59,467	26	24,116	19,043	20	1·3	952·1	2,973	·320
Hospet and Adóni towns	39,121	5	4,904	3,496	8	·6	420·0	4,890	·087
Kurnool, Nandikotkur, Atmakur, Nandyál, Kálava, Chagalmarri, Koilkuntla, Owk, Pattikonda and Pyápali towns.	58,007	110	4,531	6,719	20	5·5	335·5	2,900	·11
Cumbum and Markapur towns	8,905	16	883	883	3	5·3	294·3	2,968	·099
Madras town	452,518	29	52,500	52,500	48	·6	1,302·1	9,427	·133
The outside shops	224,472	341	2,023	2,023	4	6·0	730·7	3,038	·064
The cantonment shops			3,500	3,500	3		1,166·6		
The rest of the Saidápet taluk	224,472		7,989	7,989	50	16·1	159·6	6,119	·022
Conjeeveram, Chingleput and Madurántakam taluks and Tirumalfir town.	224,122	1,648	13,500	13,500	102		132·2		
The Wálajápet and Gudiyáttam taluks and Chittoor, Palmaner, Vellore, Vaniyambádi, Ambúr, Arcot, Polur, Kalambur, Arni, Kaveripattam, Tiruppati, Chendragiri, Kálahasti, Tirutani and Puttur towns.	553,126	1,088	50,904	43,195	193	5·6	223·8	2,863	·078
Cuddalore, Panruti and Chidambaram towns ..	74,951	25	16,138	20,196	22	1·1	918·0	3,407	·269
Tanjore, Tiruvádi, Kumbakónam, Mayavaram and Negapatam towns.	199,590	23	20,943	20,943	54	·4	387·8	3,696	·105
Trichinopoly taluk	360,829	542	25,507	25,550	62	8·6	412·7	5,727	·073
Madura, Sivaganga, Ramnad, Dindigul, Palni and Periyakulam towns.	163,362	15	14,167	16,354	28	·5	583·1	5,834	·100
Tinnevelly and Ottapidáram taluks	526,873	1,388	9,064	8,312	134	10·3	62·0	3,932	·016
Coimbatore district, including the hill villages in which shops are not separately sold.	2,004,839	7,860	27,700	31,433	536	14·7	58·6	3,740	·015
Nilgiris	99,797	957	26,605	24,372	32	29·9	761·5	3,119	·244
Salem district	1,662,531	7,529	45,232	40,703	493	15·6	84·3	4,063	·021
Mangalore town	40,922	64	10,969	12,695	45	1·4	282·1	909	·310
The four Municipal towns of Malabar	160,173	488	12,730	21,073	110	4·4	191·6	1,456	·132
Total .. { 1891–92. 1892–93.	7,933,937	22,333	502,276 ..	483,693	2,026 2,066	11·0 10·8	247·9 233·8	3,916 3,840	·063 ·061
Grand Total, excluding Kurumbranát, Ernad, Walávanad and Ponnáni taluks. { 1891–92. 1892–93.	29,345,558	108,470	920,383 ..	866,879	8,778 8,625	12·4 12·6	104·8 100·5	3,343 3,402	·031 ·030

Comparison of results.

66. Excluding Kurumbranát, Ernad, Walavanad and Ponnáni, into which the excise system was introduced from 1st October 1891, the total consumption in excise areas has fallen from 920,324 gallons (proof) in 1891–92 to 866,879 gallons (proof) during the year under review. The number of shops was also reduced from 8,778 to 8,625.

The average consumption per head was ·018 of a gallon against ·019 of a gallon in 1891–92 in the rural vend areas, and ·061 against ·063 of a gallon in the tract where shops are separately leased. Taking vend areas and independent shops together, the total average consumption per head was ·030 against ·031 of a gallon in 1891–92. As in the previous year the towns in Kistna head the list of towns with an average consumption per head of ·374 of a gallon. Next come the town of Berhampore, the towns in the Vizagapatam district, Bellary Cantonment, Mangalore and Cuddapah, with a consumption per head of ·366, ·329, ·320, ·310 and ·305 of a gallon, respectively. Madras City and the Nilgiris show a consumption per head of ·138 and ·244 of a gallon, respectively. In the rural vend areas, the Wynaad taluk of Malabar ranks first, as usual, with ·071 of a gallon. The excise tracts of Kistna, South Arcot, Anantapur, Cuddapah and Chingleput follow with ·056, ·041, ·028, ·024 and ·024, respectively. The districts which show the lowest consumption are Tinnevelly (·004), Malabar—a portion—(·005), Madura (·007) and Tanjore (·008).

Shops.

67. There was on an average one rural country-spirit shop for every 13·1 square miles and 3,264 persons, against 12·8 square miles and 3,171 persons in 1891–92. In the towns or other tracts where shops were independently leased, the area and population per shop were 10·8 square miles and 3,840 persons, as against 11·0 and 3,916 in the year 1891–92. There was thus on the whole a considerable decrease in the number of shops and a consequent increase in the average population and area served.

Strength of liquor.

68. The following statement shows the strengths of the liquor consumed in excise areas in the year under review as compared with the preceding year:—

District.	26° under proof.		30° under proof.		60° under proof.		Total reduced to proof strength.	
	1891–92.	1892–93.	1891–92.	1892–93.	1891–92.	1892–93.	1891–92.	1892–93.
	GALS.	GALS.	GALS.	GALS.	GALS.	GALS.	GALS.	GALS.
Ganjám	231	428	15,908	16,429	76,061	70,531	42,469	40,055
Vizagapatam	878	316	64,691	50,482	13,279	14,553	51,298	41,531
Kistna (Excise tracts) ..	23,355	21,804	130,811	125,532	2,864	1,615	111,320	108,362
Nellore	..	..	35,543	32,944	..	..	24,881	23,061
Cuddapah	† 19,141	22,815	33,811	23,954	..	..	38,981	35,090
Anantapur	27,486	25,966	11,934	7,985	..	..	30,343	25,732
Bellary	6,747	4,221	51,931	42,230	..	..	+ 41,749	32,944
Kurnool	24,131	21,680	3,964	3,298	1,676	1,219	† 22,750	26,139
Madras	..	..	121,248	109,361	..	..	84,873	76,903
Chingleput	96	..	34,688	29,312	..	..	† 21,355	20,518
North Arcot	4,097	5,167	120,351	96,862	50	48	87,548	72,756
South Arcot	..	82	142,909	150,128	..	150	100,036	165,215
Tanjore	23	2	56,030	51,782	20	4	39,247	36,251
Trichinopoly	710	792	57,401	56,655	..	..	19,749	49,293
Madura	..	..	46,417	47,277	·704	44	32,773	33,111
Tinnevelly	..	..	22,672	20,543	..	..	15,870	14,450
Coimbatore	21,619	26,296	14,651	14,852	..	..	27,760	31,433
Nilgiris	2,831	1,384	34,772	33,235	..	..	26,605	24,372
Salem	2,947	161	61,249	57,562	..	..	45,232	40,703
South Canara (Mangalore town farm).	341	273	15,230	17,823	..	..	10,969	12,695
Malabar .. The Wynaad talak.	6,766	6,850	..	..	..	..	5,408	5,480
Malabar .. Chirakkal, Kótayam, Calicut and Palghat taluks.	6,467	9,022	† 7,680	19,889	11,435	11,783	† 15,123	25,355
Malabar .. Kurumbranát, Ernad,* Walavanad and Ponnáni taluks.	749	2,965	2,498	6,105	13,343	14,061	7,685	12,270
Total ..	† 148,639	154,224	†1,087,742	1,014,350	119,232	114,313	† 928,023	879,149

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

Variation in consumption.

69. It will be observed that excluding the Kurumbranát, Ernad, Walavanad and Ponnáni taluks into which the excise system was introduced only from October 1891, there was, in the excise tracts of the

Presidency, a net decrease of 53,459 gallons (proof) as compared with the year 1891–92. The variations in consumption are accounted for as follows:—

Ganjám.—The high prices that prevailed during the greater part of the year contributed to the fall in consumption.

Vizagapatam.—The decrease is attributed to the high prices charged by the new shopkeepers, particularly in Vizagapatam town and taluk and in Bimlipatam taluk.

Kistna, Nellore, Cuddapah, Bellary and Salem.—The decrease in these districts is ascribed to the effects of the recent unfavorable season.

Anantapur and Chingleput.—The decrease is attributed to the adverse state of the season.

Kurnool and Tanjore.—The decrease is attributed to the growing preference for toddy shown by the people owing to its comparative cheapness.

Madras.—The decrease is attributed to the increased consumption of ale, beer and porter, and to the large number of laborers who flocked into the town from the mofussil in the previous year having returned to their homes.

North Arcot.—The adverse state of the season, the high prices of food-grains and the comparative cheapness of toddy account for the decrease.

South Arcot.—The increase is attributed to the reduction in the selling price of liquor owing to competition among shopkeepers.

Tinnevelly.—The decrease is ascribed to—

(1) Increased consumption of toddy,
(2) Enhancement in the selling price of arrack and food-grains as compared with the previous year, and
(3) Adverse season in certain taluks.

Coimbatore.—Improvement in the season and a larger number of shops opened during the year account for the increase.

Nilgiris.—The decrease is attributed to—

(1) Reduction in the number of shops,
(2) Reduced number of visitors to the district during the season, and
(3) Larger consumption of beer.

South Canara.—The increase is reported to be due to the preference of the drinking classes for toddy arrack, which was available during the year, and to a decrease in the manufacture of illicit cashew arrack owing to increased vigilance on the part of the preventive force, which resulted in a larger demand for licit liquor.

Chirakkal, Kóttayam, Calicut and Palghat taluks of Malabar.—The increase is ascribed to the insufficient supplies of toddy owing to the toddy drawers' strike, to the area being better supplied under the new system, and to better preventive measures.

Trichinopoly, Madura and the Wynaad taluk of Malabar.—The variations are slight and do not call for any remarks.

Revenue per gallon and selling prices.

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

Vend areas and tracts in which shops were leased separately.	Consumption of country spirits in terms of proof strength.	Rent for the privilege of vend.	Incidence of vend rents per gallon of proof strength.	Rate of excise duty per gallon of proof strength.	Total revenue 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.
Ganjám (excluding Berhampur town).	30,668	64,838	2 1 10	1 14 0	3 15 10	2 12 8	3 10 0
Vizagapatam (excluding Vizagapatam, Bimlipatam and Vizianagram towns).	16,783	40,070	2 6 2	1 14 0	4 4 2	2 15 9	4 5 0
Kistna (excise tracts excluding Guntúr, Bezwada, Jaggayyapéta, Nuzvid, Narasaraopet, Vinukonda and Masulipatam towns).	66,256	1,25,523	1 14 3	2 8 0	4 6 3	3 1 2	4 3 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, Gudur and Ongole towns and Kota village).	14,408	38,377	2 10 7	3 12 0	6 6 7	4 7 10	5 3 5
Cuddapah (excluding Cuddapah town).	29,710	63,676	2 2 3	3 12 0	5 14 3	4 2 0	5 2 0
Anantapur (excluding Anantapur, Gooty, Uravakonda, Tadpatri and Dharmavaram towns).	18,921	41,755	2 3 3	3 12 0	5 15 3	4 2 8	4 5 0
Bellary (excluding Bellary Cantonment, Hospet and Adóni towns).	10,493	18,131	1 13 2	3 12 0	5 9 2	3 14 5	5 0 0
Kurnool (except Kurnool, Nandikotkur, Atmakúru, Nandyal, Kalwa, Chagalmari, Koilkuntla, Owk, Pattikonda and Pyápali towns and the Cumbum and Markapur taluks).	10,425	16,120	1 8 9	3 12 0	5 4 9	3 11 4	5 14 0
Kurnool (Cumbum and Markapur taluks except Cumbum and Markapur towns).	2,121	2,885	1 5 9	1 14 0	3 3 9	2 4 3	3 12 4
Chingleput (excluding the outside shops, the Cantonment shops, the rest of the Saidapet taluk included in the Madras Town Circle, Conjeeveram, Chingleput and Madurántakam taluks and Tiruvallúr town).	6,928	13,725	1 15 8	3 12 0	5 11 8	4 0 2	4 13 0
North Arcot (excluding Walajapet and Gudiyáttam taluks and Chittoor, Palmanér, Vellore, Kaniyambadi, Ambur, Arcot, Polur, Kalahbur, Arni, Kannamangalam, Tirupati, Chandragiri, Kálahasti, Tirutani and Putúr towns).	29,571	57,325	1 15 0	3 12 0	5 11 0	3 15 8	4 4 7
South Arcot (excluding Cuddalore, Villupuram and Tindivanam taluks and Chidambaram town).	36,812	57,310	1 7 7	3 12 0	5 3 7	3 10 6	4 2 6
South Arcot (Cuddalore, Villupuram and Tindivanam taluks except Cuddalore and Panruti towns).	46,267	84,500	1 13 3	1 14 0	3 11 3	2 9 6	3 12 0
Tanjore (excluding Tanjore, Tiruvádi, Kumbakónam, Máyavaram and Negapatam towns).	15,308	18,626	1 2 10	3 12 0	4 14 10	3 7 2	4 15 0
Trichinopoly (excluding Trichinopoly taluk).	14,043	27,265	1 15 1	3 12 0	5 11 1	3 15 9	5 3 0
Madura (excluding Madura, Sivaganga, Ramnad, Dindigul, Pálni and Periyakulam towns).	16,727	36,869	2 3 3	3 12 0	5 15 3	4 2 8	4 14 0
Tinnevelly (excluding Tinnevelly and Ottappidáram taluks).	6,138	18,310	2 15 9	3 12 0	6 11 9	4 11 5	5 6 3
Malabar (the Wynaad taluk) ..	5,480	6,379	1 2 7	4 11 0	5 13 7	4 1 6	6 2 0
Do. (the Chirakkal, Kóttayam, Calicut and Palghat taluks excluding the four municipal towns).	4,782	5,237	1 1 8	1 9 9	2 11 5	1 14 5	3 6 6
Do. (the Kurumbranát, Ernad, Walavanad and Ponnáni taluks).	12,270	9,145	0 11 11	1 9 9	2 5 8	1 10 4	3 3 1
Tracts in which shops were leased separately.							
Berhampur town	9,387	18,468	1 15 6	1 14 0	3 13 6	2 11 1	2 15 5
Vizagapatam, Bimlipatam and Vizianagram towns.	24,748	33,336	1 5 6	1 14 0	3 3 6	2 4 1	4 6 0
Guntur, Bezwada, Jaggayyapéta, Nuzvid, Narsaraopet, Vinukonda and Masulipatam towns.	42,106	1,02,288	2 6 10	2 8 0	4 14 10	3 7 2	4 4 1
Nellore, Gudur and Ongole towns and Kota village.	8,653	12,969	1 8 0	3 12 0	5 4 0	3 10 10	5 0 0
Cuddapah town	5,310	11,268	2 1 11	3 12 0	5 13 11	4 1 9	4 8 6
Anantapur, Gooty, Uravakonda, Tadpatri and Dharmavaram towns.	6,811	20,140	2 15 3	3 12 0	6 11 3	4 11 1	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	19,043	34,956	1 13 4	4 6 0	6 3 4	4 5 6	5 0 0
Hospet and Adóni towns	3,408	12,648	3 11 4	3 12 0	7 7 4	5 3 6	5 0 0
Kurnool, Nandikotkur, Atmakúru, Nandyal, Kalwa, Chagalmari, Koilkuntla, Owk, Pattikonda and Pyapáli towns.	6,710	10,170	1 8 3	3 12 0	5 4 3	3 11 0	6 0 0
Cumbum and Markapur towns ..	883	2,055	2 5 3	1 14 0	4 3 3	2 15 1	4 2 0
Madras town	62,500	1,25,580	2 0 1	4 11 0	6 11 1	4 10 11	4 11 6
The outside shops	2,923	6,600	2 4 1	4 11 0	6 15 1	4 13 9	4 15 6
The Cantonment shops	3,500	11,424	3 4 2	3 12 0	7 0 2	4 14 6	4 9 9
The rest of the Saidapet taluk ..	7,980	13,296	1 10 8	3 12 0	5 6 8	3 12 8	4 9 6
Conjeeveram, Chingleput and Madurántakam taluks and Tiruvallúr town.	13,590	19,792	1 7 3	3 12 0	5 3 3	3 10 3	4 12 0
The Walajapet and Gudiyáttam taluks and Chittoor, Palmanér, Vellore, Kaniyambadi, Ambúr, Arcot, Polur, Kalambur, Arni, Kannamangalam, Tirupati, Chandragiri, Kálahasti, Tirutani and Puttúr towns.	43,185	94,732	2 3 1	3 12 0	5 15 1	4 2 7	4 10 0
Chidambaram town	2,510	3,264	1 4 9	3 12 0	5 0 9	3 8 6	4 0 0
Cuddalore and Panruti towns ..	17,686	27,876	1 9 2	1 14 0	3 7 2	2 6 7	3 10 0
Tanjore, Tiruvádi, Kumbakónam, Máyavaram and Negapatam towns.	20,943	26,623	1 4 4	3 12 0	5 0 4	3 8 3	4 9 4
The Trichinopoly taluk	26,250	32,028	1 3 6	3 12 0	4 15 6	3 7 8	4 3 2
Madura, Sivaganga, Ramnad, Dindigul, Palni and Periyakulam towns.	16,384	30,210	1 13 6	3 12 0	5 9 6	3 14 8	4 15 0
Tinnevelly and Ottappidáram taluks	8,312	28,144	3 6 2	3 12 0	7 2 2	4 15 11	5 14 0
Coimbatore, the whole district including the hill villages in which shops are not sold separately, as separate figures are not available for them.	31,433	81,499	2 0 6	3 12 0	6 5 6	4 7 1	5 1 4
Nilgiris	24,372	64,836	2 10 6	4 11 0	7 5 6	5 2 3	6 8 0
Salem district	46,703	73,734	1 13 0	3 12 0	5 9 0	3 14 4	4 7 3
Mangalore town	12,695	7,780	0 9 9	1 7 0	2 0 9	1 6 11	3 0 0
The four municipal towns of Malabar.	21,073	15,449	0 11 9	1 9 2	2 5 6	1 10 3	3 5 0

71. It will be observed from the foregoing 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, Mádras, Tinnevelly, Coimbatore and Nilgiris and in the towns of the Anantapur and Bellary districts. In most of the other districts and towns, the taxation per gallon has approximated to the tariff rate.

72. The sale prices given in the statement are as accurate as possible. Repeated orders have been issued to the Land Revenue as well as to the departmental officers with a view to obtain correct statistics and the returns submitted by them are carefully checked. Where the prices appeared inaccurate, explanations were called for.

73. A statement showing the annual average selling prices of spirits in each town and in each rural vend area is given in appendix B and has been prepared in accordance with the instructions issued in paragraph 10 of G.O., No. 35, dated 14th January 1890. The absolute accuracy of the figures cannot, however, be guaranteed for the reasons explained in paragraph 58 of the Abkári Administration Report for 1889–90.

Quality of liquor.

74. The quality of the spirits supplied from the various distilleries continues to be generally good and there have been very few complaints in respect thereto.

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

I.—AGENCY TRACTS.

75. *Ganjám.*—In the Agency tracts of the Ganjám district, the revenue on country spirits, which is derived from the issue of distillation licenses to persons nominated by heads of villages and to Uriya Sundies on fixed fees, (*vide* paragraph 27 *supra*), amounted to Rs. 2,203 against Rs. 1,320 in the previous year. Particulars of the licenses issued and the fees realized thereon are given below :—

	Number of licenses.	Fees.
		RS.
Goomsur Maliahs	16	597
Parlakimedi do.	12	300
Balliguda do.	14	590
Ramagiri do.	36	716
Total ...	78	2,203

The increase in revenue is evidently due to the success of the system of granting licenses to Uriya Sundies on fixed fees sanctioned in G.O., dated 27th August 1890, No. 695, Revenue. During the year 1891–92, the license fee was raised from Rs. 10 and Rs. 15 to Rs. 30; and in the year under report, proposals to dispose of some of the shops in important villages by auction were sanctioned by Government—*vide* G.O., dated 5th December 1892, No. 1208.

The system of licensing Uriya Sundies has worked satisfactorily and has not tended to increase the amount of intoxication or of illicit traffic in liquor.

76. *Vizagapatam.*—During the year under review the leases of the monopoly of manufacture and sale of country spirits in the Gunupur and Koraput farms (the former consisting of the Gunupur, Rayagada and Bissemkatak taluks and the Párvatípuram and Palkonda Agencies, and the latter of the Koraput and Pottangi taluks and the Sálúru Agency) were renewed to the former renters, who have had the contract for many years past, the peculiar circumstances of the Agency rendering it impossible to dispose of the farms by open competition. The Golgonda Agency farm was leased out, as in the previous year, to the highest tenderer.

The following statement shows the amount realized for these farms during the past two years :—

Farms.	1891–92.	1892–93.	Difference.
	RS.	RS.	RS.
Gunupur farm (Gunupur, Rayagada and Bissemkatak taluks and the Párvatípuram and Palkonda agencies).	41,500	40,000	— 1,500
Koraput farm (Koraput and Pottangi taluks and the Sálúru agency).	8,000	9,000	+ 1,000
Golgonda farm	500	1,110	+ 610
Total ..	50,000	50,110	+ 110

The decrease in the rental of the Gunupur farm was due to a reduction allowed on account of the abolition of certain stills found during the past year to be within the prohibited 5-mile belt adjoining the excise area. The increase in the rentals of the Koraput and Golgonda farms was due to enhanced offers made by the renters.

Of the total demand of Rs. 50,110 shown above, Rs. 45,589 were collected within the year, leaving a balance of Rs. 4,521 which has been since realized.

77. The arrack shops in the Viravilli Agency were closed from the beginning of 1890–91 in consequence of the formation of a belt along the excise frontier, and no arrack revenue has since been raised therefrom.

78. The arrack revenue of the remaining Agency tracts, noted in the margin, continued under the direct management of Government. The subjoined statement shows the revenue of these tracts as compared with the previous year :—

Jeypore. Malkangiri. Nowrangapur. | Paderu. Srungavarapukota.

Tracts.	1891-92.	1892-93.	Increase or decrease.
	RS.	RS.	RS.
1. Jeypore	11,837	11,750	— 87
2. Malkangiri	1,509	1,576	+ 67
3. Nowrangapur	11,495	10,228	— 1,267
4. Paderu	1,321	1,615	+ 294
5. Srungavarapukota (agency)	108	137	+ 29
Total ..	26,270	25,306	— 964

The decrease of Rs. 964 occurred mainly in Nowrangapur and is attributed to competition for the shops not having been so brisk as in 1891-92. Of the total current demand of Rs. 25,306, Rs. 23,010 were collected during the year, leaving a balance of Rs. 2,296, of which Rs. 1,822 were subsequently realized. Of the arrear balance of Rs. 4,012 outstanding at the beginning of the year, Rs. 3,897 were collected and Rs. 115 written off the accounts under the sanction accorded in G.O., dated 8th February 1893, No. 574, Revenue.

79. *Gódávari.*—In the Telaga villages of the Bhadráchalam táluk, the monopoly of manufacture and sale of spirits manufactured from the *ippa* flower was sold 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 following statement shows the revenue derived from these tracts, as compared with the previous year :—

Tracts.	1891-92.	1892-93.	Increase or decrease.
	RS.	RS.	RS.
Bhadráchalam	10,583	9,276	— 1,307
Polavaram	8,973	9,351	+ 378
Chodavaram	8,260	6,193	— 1,067
Yellavaram	1,038	4,072	+ 3,034
Total ..	26,854	27,892	+ 1,038

The decrease in Bhadráchalam and Chodavaram has been more than counterbalanced by the increase in the other two tracts. Of the total current demand of Rs. 27,892, Rs. 23,103 were collected within the year, leaving at its close a balance of Rs. 4,789. Rupees 627 were also collected on account of arrears pending at the beginning of the year. As observed in previous reports, 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 required for sale.

II.—ORDINARY TRACTS.

A.—Separate Arrack Rents.

80. *Gódávari.*—Throughout the year under review the whole of the Gódávari district, except the Agency tracts, was under the ordinary renting system. The privilege of manufacturing and vending arrack was sold by auction to the highest bidders, the tracts being divided for this purpose into rent areas of convenient sizes, which were increased from 56 in the previous year to 68 in the year under report.

81. As observed in the report submitted last year, the tree-tax system already in force in the delta taluks of the district, was extended to the upland taluks from 1st October 1891, so that throughout the year under review the arrack required for consumption in the whole of the district was manufactured from toddy drawn from marked trees on which tree-tax had been levied. In this district, as in other tracts where arrack is made from toddy, the lease begins on 1st October every year, and the subjoined statement shows the arrack rentals obtained for the year ending 30th September 1893 as compared with the previous lease :—

Taluks.	ARRACK REVENUE. 1891-92 (toddy year, October 1891 to September 1892).	1892-93 (toddy year, October 1892 to September 1893).	Increase or decrease.
Upland Taluks.	RS.	RS.	RS.
Rajahmundry	43,555	58,325	+ 14,770
Poddápuram	14,055	20,225	+ 6,170
Ellore	66,685	76,475	+ 9,790
Yernagúdem	19,500	24,450	+ 4,950
Pithápuram	8,850	15,700	+ 6,850
Tuni division	6,650	7,850	+ 1,200
Total ..	1,59,295	2,03,025	+ 43,730
Delta Taluks.			
Rámachandrapuram	23,175	35,250	+ 12,075
Narsápuram	30,125	42,515	+ 12,390
Amalápuram	14,400	23,655	+ 9,255
Tanuku	30,865	48,210	+ 17,345
Bhímavaram	23,000	32,700	+ 9,700
Cocanada and Coringa divisions ..	50,605	52,400	+ 1,795
Total ..	1,72,170	2,34,730	+ 62,560
Grand Total ..	3,31,465	4,37,755	+ 1,06,290

There was an increase of Rs. 62,560 in the delta taluks, and of Rs. 43,730 in the upland taluks. These very satisfactory results were due to the reduction in the size of rent areas, which made it easier for small capitalists to compete, and to the commendable exertions of Rai Bahadur R. Dharmarow Naidu Garu, Assistant (and now Deputy) Commissioner, in putting down combination among the bidders.

82. As compared with the year beginning with 1st October 1890, the rentals obtained for the upland taluks do not appear satisfactory, as they show a decrease of Rs. 40,240. This has, however, been more than counterbalanced by the realizations under tree-tax shown below :—

Arrack and toddy revenue of the upland taluks for the lease commencing from 1st October 1892.

		RS.
Arrack rentals		2,03,025
Toddy do.		44,580
Tree-tax on trees licensed up to June 1893		1,97,293
Do. estimated to be realized during the remaining portion of the lease		20,000
Total revenue for	1892-93 (toddy year) ...	4,64,898
	1890-91 (do.) ...	3,37,010
Net increase ...		1,27,888

83. *Kistna.*—The exclusive privilege of manufacturing and selling toddy spirits in the several rent areas of the Bandúr, Repalle and Bapatla taluks were, before the close of the 1891–92 lease, put up to auction for another year till the 30th September 1893, the number of rent areas remaining the same. The rentals obtained, as compared with the previous year, are shown in the subjoined statement :—

Taluks.	1891–92 (toddy year).	1892–93 (toddy year).	Increase or decrease.
	RS.	RS.	RS.
Répalle	56,450	48,780	— 7,670
Bandur (excluding Masulipatam town)	54,795	69,050	+ 14,255
Bápatla	39,650	27,175	— 12,475
Total ..	1,50,895	1,45,005	— 5,890

In the Bandur taluk the results proved satisfactory. The decrease in the other two taluks is attributed to the unfavorable character of the season. It is also due to the inherent defects in the system in force in these taluks, under which a considerable portion of the profits, which should find its way into the public exchequer, is intercepted by the middlemen who purchase the farms at auction and then sublet them to smaller capitalists. To remedy this state of affairs, proposals were submitted to Government, to take effect from 1st October 1893, for the separation of the privileges of manufacture and vend, and for the independent sale of shops in the Bapatla taluk, the shops being supplied with toddy spirits from a central distillery at Bapatla, and for reducing the size of rent areas in the other two taluks, so as to allow smaller capitalists to compete for them at auction. These changes have been sanctioned and it is hoped that they will have the desired effect.

84. *South Canara.*—During the first six months of the year under review, the district outside the town of Mangalore was divided into 26 manufacturing and 138 non-manufacturing areas. In October 1892 the former were still further reduced to 17, while the latter were entirely abolished and shops were independently leased throughout the district. With a view to facilitate manufacture, 11 of the manufacturing renters were allowed to establish sub-stills for manufacturing, but not selling, weak liquor, while 10 again of them were bound to open depôts in certain select localities for storage and distribution of liquor.

The reduction in the number of stills was a great step towards the concentration of manufacture, while the creation of sub-stills lessened the inconvenience resulting from the abolition of so large a number of distilleries. In the same way, the abolition of the vend areas did away, to a great extent, with the middlemen intervening between the manufacturing renter and the shopkeeper, and any inconvenience likely to arise from the abolition appears to have been amply met by the judicious distribution of the 12 depôts which the manufacturing renters were bound to maintain.

The still area renters were required to manufacture their arrack from toddy drawn from trees on which the tree-tax had been levied in tree-tax tracts and by licensed tappers in the remaining areas, and to supply it to shopkeepers attached to their stills at Rs. 2 per gallon of 30° under-proof and Rs. 1–2–0 per gallon of 60° under-proof. The supply of liquor of 20° under-proof was optional with renters, but if they supplied it, they were not to charge more than Rs. 2–4–0 per gallon. Permission for the manufacture of arrack from jaggery was also granted to all still renters on proved necessity for it, and on payment of an extra duty to make up for tree-tax.*

* A quantity of 5,462 gallons of proof spirits manufactured at the Mangalore Distillery was issued to the non-excise tracts, and a sum of Rs. 2,438 was levied as differential duty thereon.

The subjoined statement shows the rentals realized in these tracts for the year ending 30th September 1893 as compared with the previous year :—

Taluk.	Arrack revenue. 1891–92 (toddy year).	1892–93 (toddy year).
	RS.	RS.
Mangalore (excluding the town area)	17,213	19,222
Udipi	23,615	32,780
Kasaragod	8,819	5,498
Uppinangadi	6,957	9,598
Coondapoor	9,580	11,363
Total ...	66,184	78,461
Increase ...	12,277	

There was an increase of Rs. 12,277, which occurred in all the taluks except Kasaragod, and was evidently due to the separate sale of shops and to the other improvements effected in the Abkári administration of the district.

85. *Malabar.*—The system of renting out together the privileges of manufacture and vend of arrack was continued during the year in the Attapadi valley of the Walavanad taluk 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 the Nilgiris, while in the latter the toddy required for distillation was obtained from trees on which the tree-tax had been paid, the renter being also allowed to import arrack free of duty from Native Cochin. No restrictions were placed on the selling price of liquor in Cochin so as to enable the contractor to compete with the renters of the adjoining native state.

The rentals obtained for the exclusive privileges for the year ending 30th September 1893 were Rs. 2,815 against Rs. 2,510 in the previous lease in Cochin, and Rs. 150 against Rs. 175 in the Attapadi valley. The variations as compared with the previous year are small and call for no remarks.

Consumption.

86. 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 for the manufacture and sale of arrack :—

District.	Area.	Population as per Census of 1891.	Consumption at proof. 1891–92.	Consumption at proof. 1892–93.	Consumption per head. 1891–92.	Consumption per head. 1892–93.
	SQ. MLS.		GALS.	GALS.		
Godávari	4,796	1,951,645	191,415	187,336	·098	·096
Kistna (Bandur taluk excluding Masulipatam town and Répalle and Bápatla taluks).	2,057	564,272	64,499	62,294	·114	·114
South Canara (excluding Mangalore town farm) ..	3,398	1,011,437	83,828	74,445	·083	·073
Malabar (Cochin and the Attapadi valley) ..	* —	† 23,715	‡ 2,141	2,559	·090	·108
Total ..	10,691	3,551,069	341,883	326,634	·096	·092

* Not available. † Exclusive of the population of the Attapadi valley which is not separately available.
‡ Exclusive of the consumption of Kurumbranad, Ernad, Walavanad (except Attapadi valley) and Pounani taluks.

Variations in consumption.

The decrease in Gódávari is attributed to the cessation of the railway works in the district, on which large numbers of coolies were employed in the previous year. In Kistna, the decrease is due to the unfavorable character of the season and to a partial failure of

stocks of toddy spirits in the Bapatla taluk at the end of the year, while in South Canara, it is attributed to the reduction in the number of shops from 1,051 in the summer half to 867 in the winter half year. The slight increase in Malabar is ascribed partly to vigilance on the part of the renter and abkári officers in suppressing smuggling from Native Cochin, and partly to the general improvement in trade in Cochin.

B.—Combined Country Spirits and Toddy Rents.

87. The system of renting out the privileges of manufacturing and selling arrack and toddy conjointly was not in force in any portion of the Presidency, except Tamboli, one of the outlying pattams attached to British Cochin, where the exclusive privilege described above was for the first time sold for a sum of Rs. 50 for one year from 1st October 1892. During the current year the system has been extended to six other pattams of Cochin.

III.—PARTICULARS AS T[illegible]N [illegible]ANUFACTURE OF SPIRITS.

Stills and manufacture of spirits.

88. The subjoined statement shows the number of stills worked and the quantities 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 ..	1891-92 ..	1,006	875	..	790	114,335	483,750	191,412	— 4,076
	1892-93 ..	1,010	910	..	1,264	68,382	503,683	187,336	
Kistna ..	1891-92 ..	330	273	..	..	15,719	198,374	65,800	— 4,406
	1892-93 ..	330	268	..	..	1,025	208,280	61,394	
South Canara ..	1891-92 ..	26	24	1,647	44,477	126,090	..	83,687	— 6,831
	1892-93 ..	17	16	276	48,136	107,351	..	76,856	
Malabar ..	1891-92 ..	193	141	1,064	4,908	39,086	..	19,921	—17,295
	1892-93 ..	1	1	496	3,219	90	..	2,626	

Variations in manufacture.

89. There was a decrease in all the four districts in the quantity of spirits manufactured during the year. In Gódávari it is due to smaller demand for liquor in consequence of the cessation of the railway works, while in Kistna it is attributed partly to unfavorable season and partly to large stocks on hand at the end of 1891–92. In South Canara the decrease is due to the decrease in the number of stills and shops, and in Malabar to the introduction of the excise system in Kurumbranad, Ernad, Walavanad and Ponnani taluks from 1st October 1891. 706,963 gallons of spirits at 70° under-proof were manufactured in the Gódávari and Kistna districts against 682,124 gallons in the previous year. The increase is evidently due to the preference for weak liquor shown by the drinking classes in these districts.

Variations in the number of stills.

90. The number of stills entered as sanctioned is that on the sanctioned list at the beginning of the current lease. In Kistna the number of stills remained the same, while in Gódávari and South Canara the variations are small and call for no remarks. The decrease in Malabar is due to the abolition of the renting system in Kurumbranad, Ernad, Walavanad and Ponnani taluks from 1st October 1891, as also to the fact that in Cochin no still was worked, the liquor consumed, namely, 2,523 gallons, having been imported from Native Cochin.

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

91. 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.

92. *Madras Town and Saidapet 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 (viz., Rs. 3 per half-year for each cocoanut tree and Rs. 2 per annum for each palmyra and date tree).

Classification of shops.

93. 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 20 *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 1891–92.	Number of shops in 1892–93.
I Class shops	194	184
II " "	160	149
III " "	52	54
IV " "	45	50
Total ...	451	437
Temporary shops ...	13	12

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. The number thus reduced up to the end of the year was 140.

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.

94. The following statement shows the number of trees of each kind for which the shop-keepers of each class of shops obtained licenses during the two half-years of 1892–93 as compared with the preceding year :—

Locality.	Class of shops.	Cocoanut Trees.		Palmyras.		Dates.	
		1891–92.	1892–93.	1891–92.	1892–93.	1891–92.	1892–93.
Madras Town Circle comprising the Madras City and the Saidapet taluk.	I. 1st half-year ..	37,361	34,884	4,803	6,626	1,399	490
	I. 2nd " ..	32,752	33,488				
	II. 1st half-year ..	13,225	14,361	4,617	7,030	1,793	496
	II. 2nd " ..	14,588	14,134				
	III. 1st half-year ..	3,910	2,587	1,451	3,264	832	317
	III. 2nd " ..	2,189	3,090				
	IV. 1st half-year ..	1,993	1,246	1,505	2,745	731	408
	IV. 2nd " ..	932	1,635				
	Temporary	..	..	912	1,352	..	..
	Total ..	111,955	105,955	13,288	21,047	4,755	1,711

It will be seen that there was a considerable falling off in the number of cocoanut and date trees licensed during the year and a vast increase in the number of palmyra trees. The decrease under cocoanut trees was due to (i) the severe drought which rendered a large number of them 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

ees to be tapped for toddy during the drought through fear of their being injured ıereby, while that under dates is accounted for by the first of the above causes ıd also by the fact that this class of palm trees is generally tapped in alternate years ıd that most of them were worked during 1891–92. The increase in the number of almyras marked was due to a larger number of trees being required to make up for the anty yield of the cocoanut and date trees available.

Financial results.

95. The tax on the trees shown in the above statement amounted in all to Rupees 3,63,381, of which Rs. 3,50,579 fell due during the year. The demand on account of license fees on toddy shops was Rs. 69,810. Including Rs. 11,373 representing the instalment of fees on palmyra and date trees licensed in 1891–92, which fell due during the year under review, the total demand under toddy in the Madras Town Circle was Rs. 4,31,762.* The following table shows, in greater detail, the demand in 1892–93 as compared with 1891–92 :—

	RS.
Tree-tax (demand on trees tapped in 1892–93)	3,50,579
Tree-tax (demand for 1892–93 on trees licensed in 1891–92)	11,373
Shop license fees	69,810
Total ..	4,31,762

Items.		REVENUE. 1891–92.	REVENUE. 1892–93.	Increase or decrease.
Madras Town Circle.		RS.	RS.	RS.
Tree-tax	1st half-year	2,02,973	1,82,508	— 9,989
	2nd ,, ...	1,68,968	1,79,444	
Shop license fees ..	1st half-year	37,225	35,176	— 3,290
	2nd ,, ...	35,875	34,634	
	Total ..	4,45,041	4,31,762	— 13,279

It will be observed that there was a decrease of Rs. 13,279, or nearly 3 per cent., compared with the previous year, which is attributable to the causes already ıverted to in the last paragraph.

96. The following statement shows the toddy revenue for the Madras Town Circle om the year 1886–87, the one immediately preceding the first introduction of the ee-tax system, onwards. The cost of tree-tax establishments has not been taken ıto account as the establishment under the old system was quite as costly :—

Tracts.	1886–87. Total toddy revenue. First half-year.	1886–87. Total toddy revenue. Second half-year.	1886–87. Total.	1887–88. First half-year, total toddy revenue.	1887–88. Second half-year. Shop license fees.	1887–88. Second half-year. Tree-tax.	1887–88. Total revenue.
1	2	3	4	5	6	7	8
	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
Saidapet taluk—added to the Circle in October 1888	12,000	10,644	22,644	10,644	13,463	..	24,107
Total ..	1,92,286	1,92,544	3,84,830	1,95,448	28,607	1,17,867	3,41,922

Tracts.	1888–89. First half-year. Shop license fees.	1888–89. First half-year. Tree-tax.	1888–89. Second half-year. Shop license fees.	1888–89. Second half-year. Tree-tax.	1888–89. Total revenue.	1889–90. First half-year. Shop license fees.	1889–90. First half-year. Tree-tax.
	9	10	11	12	13	14	15
	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Madras town—old Abkári limits	(b) 14,602	(c) 1,41,767	(b) 15,725	(d) 1,98,861	3,70,955	(b) 15,151	(d) 1,85,858
Saidapet taluk—added to the Circle in October 1888	13,463	..	..	..	13,463		
Total ..	28,065	1,41,767	15,725	1,98,861	3,84,418	15,151	1,85,858

Tracts.	1889–90—*cont.* Second half-year. Shop license fees.	1889–90—*cont.* Second half-year. Tree-tax.	1889–90—*cont.* Total revenue.	1890–91. First half-year. Shop license fees.	1890–91. First half-year. Tree-tax.	1890–91. Second half-year. Shop license fees.	1890–91. Second half-year. Tree-tax.	1890–91. Total revenue.
	16	17	18	19	20	21	22	23
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Madras town—old Abkári limits .. Saidapet taluk—added to the Circle in October 1888	(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
Total ..	17,188	2,18,106	4,36,303	16,687	2,16,099	39,076	1,98,594	4,70,456

Tracts.	1891–92. First half-year. Shop license fees.	1891–92. First half-year. Tree-tax.	1891–92. Second half-year. Shop license fees.	1891–92. Second half-year. Tree-tax.	1891–92. Total revenue.	1892–93. First half-year. Shop license fees.	1892–93. First half-year. Tree-tax.	1892–93. Second half-year. Shop license fees.	1892–93. Second half-year. Tree-tax.	1892–93. Total revenue.
	24	25	26	27	28	29	30	31	32	33
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Madras town—old Abkári limits .. Saidapet taluk—added to the Circle in October 1888.	(b) 37,225	(e) 2,02,973	(b) 35,875	(e) 1,68,968	4,45,041	(b) 35,176	(e) 1,82,508	(b) 34,634	(e) 1,79,444	4,31,762
Total ..	37,225	2,02,973	35,875	1,68,968	4,45,041	35,176	1,82,508	34,634	1,79,444	4,31,762

(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, until September 1890. In the latter half of 1890–91, however, the license fees were doubled, which latter are now in force.

(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.

97. *Vizagapatam district.*—The tree-tax system was introduced for the first time into the Sarvasiddhi taluk and the Anakápalle, Vizagapatam, Bimlipatam and Vizianagram divisions on 1st October 1892. In the towns of Anakápalle, Vizagapatam, Bimlipatam and Vizianagram the toddy shops were sold separately. The remaining portions of these tracts were divided into 11 vend areas. Owing to the novelty of the system there was a want of competition at the sales, the amount realized for the second half-year being only Rs. 3,722 against Rs. 16,216, the half-yearly rental under the old system. The number of trees applied for was not as large as was anticipated, on account of the opposition of the local tappers, who disliked the change, and the delay on the part of the renters in opening their shops. The initial difficulties have, however, been overcome, the revenue in each taluk at the close of the year showing an increase over last year's. There is every reason to believe that the system will prove successful as the season improves. The following statement compares the toddy revenue of these tracts with that of the year 1891–92 :—

Taluks.		Revenue. First half-year. Rentals.	First half-year. Tree-tax.	Second half-year. 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. Sarvasiddhi	1891–92 ..	1,615	..	2,030	..	3,695	+ 1,515
	1892–93 ..	2,060	..	465	2,665	5,210	
2. Anakápalle	1891–92 ..	2,178	..	2,313	..	4,491	+ 1,461
	1892–93 ..	2,313	..	645	2,994	5,952	
3. Vizagapatam	1891–92 ..	3,541	..	4,516	..	8,357	+ 4,895
	1892–93 ..	4,516	..	1,351	7,385	13,252	
4. Bimlipatam	1891–92 ..	1,063	..	1,301	..	2,864	+ 2,662
	1892–93 ..	1,801	..	416	3,309	5,526	
5. Vizianagram	1891–92 ..	3,319	..	5,506	..	8,825	+ 2,063
	1892–93 ..	5,506	..	845	4,537	10,888	
Total (a) ..	1891–92 ..	12,016	..	16,216	..	28,232	+ 12,596
	1892–93 ..	16,216	..	3,722	20,890	40,828	

(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.

98. *Gódávari district.*—The tree-tax system, which has been in force in the delta taluks * since 1st October 1890, and which was extended to the remaining four taluks and two divisions † of the district during the second half of the year 1891–92, worked well during the year under report. In the towns of Mandapeta, Amalápuram, Achanta, Palacole, Narsapuram, Cocanada, Samalkot, Tallavera, Rajahmundry, Bowlaishweram, Peddapuram, Ellore, Pithapuram and Tuni, the toddy shops were sold separately. The remaining portions of these taluks were divided into 110 vend areas. The system in general has found favour with the people and has worked exceedingly well during the year under review. An increase of Rs. 1,44,400 in the rental for the district secured at the sales for 1892–93 over the figures for the previous lease is the direct result of reduction in the size of the arrack farms and the independent sale of toddy shops in 10 more towns in the year. The restrictions on the drawing of sweet toddy imposed for the first time in October last, and the addition to the strength of the preventive establishment have produced equally good results so far as the tree-tax revenue is concerned. There was an increase of Rs. 2,77,127 under this head, and, but for the delay in the opening of shops necessitated by the renters holding out for exorbitant rates and not coming to an early settlement with their sub-renters and shopkeepers, the increase would have been considerably higher than that attained.

* Rámachandrapuram taluk.
Amalápuram taluk.
Narsapuram taluk.
Bhimavaram taluk.
Tanuku taluk.
Cocanada division.
Coringa division.

† Rajahmundry taluk.
Ellore taluk.
Yernagudem taluk.
Peddapuram taluk.
Pithapuram division
Tuni division.

99. 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. First half-year. Rentals.	First half-year. Tree-tax.	Second half-year. 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. Rámachandrapuram ..	1891–92 ..	12,870	18,676	14,407	16,565	62,518	+ 50,645
	1892–93 ..	14,407	47,617	22,662	28,477	1,13,163	
2. Amalápuram ..	1891–92 ..	7,510	19,673	12,725	24,470	64,378	+ 51,896
	1892–93 ..	12,725	44,414	21,728	37,407	1,16,274	
3. Narsapuram ..	1891–92 ..	10,845	32,243	19,833	39,150	1,02,071	+ 51,572
	1892–93 ..	19,833	51,105	30,925	51,780	1,53,643	
4. Bhimavaram ..	1891–92 ..	11,462	12,318	13,820	13,729	51,329	+ 23,683
	1892–93 ..	13,820	19,066	20,087	22,039	75,012	
5. Tanuku	1891–92 ..	12,365	23,250	18,023	31,900	85,547	+ 34,146
	1892–93 ..	18,023	32,300	29,670	39,500	1,19,693	
6. Cocanada	1891–92 ..	21,013	9,650	26,700	14,872	72,235	+ 12,740
	1892–93 ..	26,700	16,630	27,660	13,985	84,975	
7. Coringa	1891–92 ..	2,325	2,495	3,278	2,093	10,191	+ 1,903
	1892–93 ..	3,278	3,354	2,925	2,527	12,094	
8. Rajahmundry ..	1891–92 ..	48,272	..	27,067	12,833	88,172	+ 13,849
	1892–93 ..	27,067	15,904	35,825	23,225	1,02,021	
9. Ellore	1891–92 ..	66,708	..	42,545	28,762	1,38,015	+ 14,607
	1892–93 ..	42,545	23,580	49,205	37,292	1,52,622	
10. Yernágudem ..	1891–92 ..	22,745	..	11,900	11,604	46,269	+ 27,299
	1892–93 ..	11,900	23,461	14,513	23,694	73,568	
11. Peddápuram ..	1891–92 ..	16,397	..	8,028	5,321	30,046	+ 13,753
	1892–93 ..	(a) 8,053	10,633	11,240	13,873	43,799	
12. Pithápuram ..	1891–92 ..	9,370	..	5,365	6,622	21,357	+ 12,071
	1892–93 ..	5,365	8,671	8,710	10,682	33,428	
13. Tuni	1891–92 ..	4,692	..	3,770	2,397	10,859	+ 1,729
	1892–93 ..	(a) 3,745	1,758	4,310	2,775	12,588	
(b) Total ..	1891–92 ..	2,46,894	1,18,314	2,07,461	2,10,318	7,82,987	+ 3,09,893
	1892–93 ..	2,07,461	2,98,493	2,79,660	3,07,266	10,92,880	
					(b) Add ..	1891–92 / 1892–93 9,182 / ..	— 9,182
					Grand Total ..	1891–92 7,92,169 / 1892–93 10,92,880	+ 3,00,711

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

100. The figures in the margin represent the total arrack and toddy revenue expected for the year ending 30th September 1893 as compared with the three preceding leases. It will be observed that the net result has been an increase in revenue of Rs. 6,80,204 over that under the old renting system, while the cost of additional establishment sanctioned for the scheme amounts only to Rs. 38,942. The tree-tax system has been remarkably successful in this district. The Board is indebted for this to the personal exertions of the Deputy Commissioner Rai Bahadur Dharma Rao Naidu.

	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. 1890–1891 (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 for 1891–92	5,08,811	
Duty at 6 annas per gallon on old stocks	9,182	9,32,913
Toddy and arrack rentals for the toddy year 1892–93 (October 1892 to September 1893)	5,59,320	
Tree-tax on trees licensed up to 25th June 1893	6,57,740	
Tree-tax estimated to be realized during the remaining portion of the lease	43,595	12,60,655

101. *Kistna district.*—The tree-tax system which 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, was extended to the Gudiváda and Nuzvid taluks on 1st October 1892. In the towns of Masulipatam, Avanigadda,

Nizampatnam, Tenali, Répalle, Bápatla, Chirala, Ponnur, Nuzvid, Gannavaram, Wayyur, Gudiváda and Kykalur, the toddy shops were sold separately; the remaining portions of these taluks were divided into 65 vend areas. The separation of the privileges of vending toddy and manufacturing and vending country spirits in the Bandar, Répalle and Bápatla taluks, carried into effect in previous years, has had most beneficial results as was expected. In consequence of the successful working of the tree-tax system, the year under review closed with an increased revenue of Rs. 49,396 as compared with the year previous. There was an increase in all the areas except Bápatla, where, owing to combination amongst the renters at the time of the auction sales, the bids were low. The success in Nuzvid is due to the fact that 3 out of the 6 zemindari estates comprising the taluk are under the management of the Court of Wards, and a uniform rate of As. 4 per tree was charged as *moturpah*, which prevented the other zemindaries from charging exorbitant rents. The further progress of the tree-tax system in this district is greatly retarded by the difficulty hitherto experienced by renters in sub-renting the areas, and steps have since the close of the year been taken to facilitate its working by the independent sale of toddy shops.

102. The following statement compares the arrack and toddy revenue of Bandar, Répalle and Bápatla and the toddy revenue only of the other two taluks for 1892–93 with that of the previous year:—

Taluks.		Revenue. First half-year. Rentals.	First half-year. Tree-tax.	Second half-year. 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. Bandar	1891–92 ..	27,334	27,206	37,568	40,489	1,32,597	+ 25,926
	1892–93 ..	37,568	33,185	43,873	38,897	1,58,523	
2. Répalle	1891–92 ..	25,910	16,770	33,520	24,255	1,00,455	+ 13,399
	1892–93 ..	33,520	16,087	27,977	36,270	1,13,854	
3. Bápatla	1891–92 ..	23,197	9,455	24,291	5,020	61,963	— 3,528
	1892–93 ..	24,291	7,766	16,490	9,888	58,435	
4. Nuzvid	1891–92 ..	7,608	..	6,845	..	14,453	+ 8,333
	1892–93 ..	6,845	..	3,639	12,302	22,786	
5. Gudiváda	1891–92 ..	5,278	..	6,740	..	12,018	+ 5,679
	1892–93 ..	6,740	..	3,425	7,532	17,697	
Total ..	1891–92 ..	89,327	53,431	1,08,964	69,764	3,21,486	+ 49,809
	1892–93 ..	1,03,964	57,038	1,00,404	(c) 1,04,889	3,71,295	
Add	(a) 1891–92 ..					713	— 413
	(b) 1892–93 ..					300	
Grand Total ..	1891–92 ..					3,22,199	+ 49,396
	1892–93 ..					3,71,595	

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

(b) Represents the Excise duty on 300 gallons of 60° under-proof at Rupee 1 a gallon issued from the Bezwada distillery for consumption during the earlier months of the lease to places where the tapping season does not begin until about January.

(c) Includes the tax on 177 cocoanut trees licensed for the first time in Kistna.

103. In the tracts mentioned in paragraphs 104 to 113 below, the toddy shops were separately leased out and tapping licenses were granted only on the application of shopkeepers.

104. *Nellore district.*—The tree-tax system has been in force in the Nellore taluk since 1st October 1891. Though in the first year of its introduction some difficulty was experienced in working the system, it has since proved successful, as will be seen from the following table, wherein the total revenue for 1892–93 is set against that of the previous year:—

Taluk.		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.
ellore ..	1891–92 ..	9,433	..	2,364	5,417	17,214	+ 4,678
	1892–93 ..	(a) 2,541	6,400	4,113	8,838	21,892	

(a) Since revised.

105. *Chingleput district.*—The tree-tax system has been in force in the Conjeeveram aluk since 1st October 1890. The difficulties met with at the outset in this taluk o longer exist, and the net result is as shown below an increase of Rs. 128 over the ast year's rental, notwithstanding a noticeable absence of competition at the time of he sales:—

Taluk.		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.
Conjeeveram ..	1891–92 ..	5,094	13,838	16,776	13,810	49,518	+ 128
	1892–93 ..	16,776	9,847	10,274	12,749	49,646	

106. *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. From the following statement it will be seen that there was a decrease in revenue in both the taluks, but this is solely due to the unfavorable character of the season in the district for the last two years:—

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. Wálajápet	1891–92 ..	18,960	12,689	16,309	12,179	55,137	— 11,515
	1892–93 ..	16,309	8,424	7,767	11,122	43,622	
2. Gudiyátam	1891–92 ..	15,338	11,159	22,910	16,917	66,324	— 1,662
	1892–93 ..	22,910	11,312	15,740	15,000	64,962	
Total ..	1891–92 ..	29,298	24,148	39,219	29,096	1,21,761	— 13,177
	1892–93 ..	39,219	19,736	23,507	26,122	1,08,584	

107. *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. From the following statement it will be seen that there is an increase in revenue in all the taluks of the district except Villupuram, where the decrease is due to the state of the season, and to the fact that many shops were not open for several months in the year owing to the paucity of trees:—

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. Cuddalore	1891-92 ..	21,085	17,783	22,114	19,402	80,384	+ 1,607
	1892-93 ..	* 22,149	16,888	23,185	19,769	81,991	
2. Chidambaram	1891-92 ..	20,166	12,761	19,767	12,005	64,699	+ 790
	1892-93 ..	19,767	13,076	20,376	12,270	65,489	
3. Villupuram	1891-92 ..	8,772	3,982	* 4,415	4,179	21,348	— 2,106
	1892-93 ..	* 4,629	3,943	* 5,361	5,309	19,242	
4. Tindivanam	1891-92 ..	5,028	6,400	3,986	4,514	19,028	+ 3,447
	1892-93 ..	* 3,669	6,781	* 4,492	7,533	22,475	
Total ..	1891-92 ..	55,051	40,926	49,382	40,100	1,85,459	+ 3,738
	1892-93 ..	50,214	40,688	53,414	44,881	1,89,197	

* Revised figures.

108. *Tanjore district.*—The tree-tax system was introduced into the marginally-noted eight taluks of the district on the dates mentioned against each. The system continued to work successfully, no difficulty being met with in any of the taluks. From the following statement it will be seen that there was a decrease in all the Tree-tapping taluks of the district, but Tanjore, Nannilam and Tirutturaippúndi, and this is due partly to the unfavorable character of the season and partly to the reckless competition of 1890–91, adverted to in paragraph 89 of last year's administration report. There is still however an increase of Rs. 1,47,102 over the last rental of these taluks under the old system.

Tanjore	1st October 1888.
Kumbakónam	" " 1889.
Negapatam	
Máyavaram	
Shiyali	" " 1890.
Nannilam	
Mannárgudi	" " 1891.
Tirutturaipúndi	" " 1892.

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. Tanjore	1891-92 ..	32,976	19,036	36,036	22,868	1,10,966	+ 9,911
	1892-93 ..	36,036	22,065	37,836	24,940	1,20,877	
2. Kumbakónam	1891-92 ..	60,024	24,364	56,094	28,539	1,69,021	— 4,591
	1892-93 ..	56,094	29,242	54,030	25,064	1,64,430	
3. Negapatam	1891-92 ..	40,851	18,461	28,374	19,884	1,07,570	— 7,904
	1892-93 ..	28,374	20,338	28,872	22,082	99,666	
4. Máyavaram	1891-92 ..	43,914	20,480	31,878	22,582	1,18,854	— 13,986
	1892-93 ..	31,878	21,633	28,494	22,863	1,04,868	
5. Shiyali	1891-92 ..	27,420	11,799	23,130	14,138	76,487	— 5,873
	1892-93 ..	23,130	14,604	19,260	13,620	70,614	
6. Nannilam	1891-92 ..	36,966	18,523	24,177	24,065	1,03,731	+ 4,809
	1892-93 ..	24,177	23,569	33,804	26,990	1,08,540	
7. Mannárgudi	1891-92 ..	42,132	..	15,450	17,512	75,394	— 2,858
	1892-93 ..	15,450	18,542	17,250	21,294	72,536	
8. Tirutturaippúndi	1891-92 ..	30,476	..	28,230	..	58,706	+ 1,611
	1892-93 ..	28,230	..	16,206	15,881	60,317	
Total ..	1891-92 ..	3,15,059	1,12,713	2,43,369	1,49,588	8,20,729	— 18,881
	1892-93 ..	2,43,369	1,49,993	2,35,752	1,72,734	8,01,848	

109. *Trichinopoly District.*—The tree-tax system has been in force in the Trichinopoly taluk with the exception of 15 villages forming the "Illupur Mahanam" since 1st October 1888, in the Musiri taluk since 1st October 1889, in the Udaiyárpálaiyam and Kulitalai taluks since 1st October 1890, and the "Illupur Mahanam" of the Trichinopoly taluk and Perambalúr taluk since 1st October 1891. The following statement compares the revenue realized in each taluk in 1892–93 with that of the previous official year :—

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. Trichinopoly	1891-92 ..	36,769	19,965	35,598	18,938	1,11,270	+ 1,433
	1892-93 ..	35,598	19,535	35,535	22,035	1,12,703	
2. Musiri	1891-92 ..	7,965	4,181	7,716	5,227	25,089	+ 3,206
	1892-93 ..	* 7,704	5,825	9,681	5,575	28,295	
3. Udaiyárpálaiyam	1891-92 ..	4,063	313	4,002	179	8,562	+ 175
	1892-93 ..	4,002	238	4,335	162	8,737	
4. Kulitalai	1891-92 ..	4,278	3,058	6,153	3,719	17,208	+ 2,104
	1892-93 ..	6,153	3,807	5,811	3,541	19,312	
5. Perambalúr	1891-92 ..	4,679	..	2,124	1,253	8,056	— 842
	1892-93 ..	2,124	1,492	* 2,275	1,393	7,214	
Total ..	1891-92 ..	57,759	27,517	55,593	29,316	1,70,185	+ 6,076
	1892-93 ..	55,581	30,337	57,637	32,706	1,76,261	

* Since revised.

There was thus an increase in revenue in all the taluks, but Perambalúr, due to the introduction of the tree-tax system for the first time into that taluk on 1st October 1891, in consequence of which there was a fall in the rental. It almost invariably happens that the revenue suffers during the first year of a change of system.

110. *Madura District.*—The tree-tax system has been in force in the Madura taluk since 1st October 1890, and in the Sivaganga, Tiruppattúr and Tiruppuvanam divisions since 1st October 1891. The system has worked well except in Sivaganga, where the paucity of trees and the facilities for smuggling afforded by the irregular shape of the zemindari have hitherto militated against its success. From the following statement, it will be seen that there is an increase in revenue in the Madura taluk and Tiruppattúr division, while there was a decrease in Sivaganga and Tiruppuvanam which, however, was partly due to the great distress which prevailed in the districts at the time of the sales. The district results, however, show an increase of Rs. 2,267 over last year.

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. Madura	1891-92 ..	9,230	6,778	15,096	7,066	39,170	+ 1,695
	1892-93 ..	15,096	7,425	11,385	7,259	41,165	
2. Sivaganga	1891-92 ..	12,685	..	6,219	3,253	22,137	— 3,157
	1892-93 ..	6,219	2,804	4,046	5,911	18,980	
3. Tiruppattúr	1891-92 ..	12,383	..	8,050	1,779	22,212	+ 4,897
	1892-93 ..	8,050	4,544	6,219	8,296	27,109	
4. Tiruppuvanam	1891-92 ..	3,256	..	2,253	1,397	6,906	— 1,168
	1892-93 ..	2,253	1,297	950	1,238	5,738	
Total ..	1891-92 ..	38,254	6,778	31,618	14,075	90,725	+ 2,267
	1892-93 ..	31,618	16,070	22,600	22,704	92,992	

111. *Tinnevelly District.*—The tree-tax system was first introduced into the Ambásamudram taluk on 1st October 1892. From the following statement it will be observed that there is a decrease of Rs. 4,977 as compared with the last year's revenue, owing to the low rental obtained at the last sales, as is usual in the case of the first introduction of the tree-tax system into any taluk :—

Taluk.		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.
Ambásamudram	1891–92 ..	10,386	..	10,415	..	20,801	— 4,977
	1892–93 ..	10,415	..	3,258	2,151	15,824	

112. *Coimbatore District.*—The tree-tax system has been in force in the Coimbatore taluk since 1st October 1889, and in the Erode and Palladam taluks since 1st October 1891. From the following statement it will be noticed that there is a decrease in Erode, which is due to the unfavorable character of the season during the major part of the year, and the consequent absence of competition. On the whole there was an increase of Rs. 3,920 for the district.

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. Coimbatore	1891–92 ..	42,456	8,000	36,444	11,101	98,001	+ 5,062
	1892–93 ..	36,444	9,666	48,098	14,455	1,03,063	
2. Erode	1891–92 ..	26,124	..	13,512	8,416	48,082	— 4,095
	1892–93 ..	13,512	6,341	14,244	9,890	43,987	
3. Palladam	1891–92 ..	18,498	..	15,234	5,554	39,286	+ 2,953
	1892–93 ..	15,234	4,803	14,922	7,281	42,239	
Total ..	1891–92 ..	87,078	8,000	65,190	25,101	1,85,369	+ 3,920
	1892–93 ..	65,190	20,209	72,264	31,626	1,89,289	

113. *Salem District.*—The tree-tax system has been in force in the Salem taluk since 1st October 1888, in the Námakkal taluk since 1st October 1889, and in the Tiruchengódú, Atur and Hosúr taluks since 1st October 1890. The following statement compares the toddy revenue of these taluks with that of the year 1891–92 :—

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	1891–92 ..	40,047	25,304	32,363	24,297	1,22,011	— 17,072
	1892–93 ..	* 32,289	19,230	29,517	23,903	1,04,939	
2. Námakkal	1891–92 ..	14,589	6,793	13,584	7,570	42,636	— 1,369
	1892–93 ..	* 13,341	7,021	12,738	8,167	41,267	
3. Tiruchengódu	1891–92 ..	10,502	6,928	4,145	4,502	26,087	— 7,981
	1892–93 ..	* 4,046	3,883	4,704	5,968	18,106	
4. Atur	1891–92 ..	11,478	5,248	11,393	5,501	36,620	— 4,876
	1892–93 ..	* 11,386	4,729	11,094	4,535	31,744	
5. Hósur	1891–92 ..	23,886	7,174	31,851	12,350	75,261	+ 6,059
	1892–93 ..	31,851	7,988	* 27,109	14,392	81,320	
Total ..	1891–92 ..	1,03,502	51,457	93,336	54,320	3,02,615	— 25,239
	1892–93 ..	92,913	42,336	85,162	56,965	2,77,376	

* Since revised.

From the above it will be seen that there was a decrease all through the district (except in Hosúr) and notably in the Salem and Tiruchengódu taluks, due to the losses sustained by last year's renters on account of reckless bidding at the sales of 1891–92 and to the bad season of that year which continued during 1892–93.

Financial results of East Coast Mofussil tracts.

114. The subjoined statements exhibit 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 into account the cost of the special establishments sanctioned for tree-tapping duty at full strength, there has been a net increase of Rs. 2,91,572 in the year under report as compared with 1891–92.

A.—Taluks into which the tree-tax system was introduced on the 1st October 1888.

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.
1	2	3	4	5	6	7	8	9	10	11
	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
Walajapet	14,034	23,633	37,717	23,633	5,893	10,274	39,800	1,362	38,438	+ 721
Cuddálore	34,587	34,689	69,276	34,689	18,666	18,427	71,782	1,866	69,916	+ 640
Tanjore	(d) 45,000	45,709	90,709	45,709	30,954	17,596	94,259	2,514	91,745	+ 1,036
Trichinopoly (a)	35,373	30,673	66,051	30,673	21,739	16,045	68,457	2,388	66,069	+ 18
Salem	45,600	51,350	96,950	51,350	28,558	23,975	1,01,908	2,898	99,010	+ 2,030
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

Taluks.	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.	Increase or decrease over the revenue of 1888–89 after deducting cost of establishments.
	12	13	14	15	16	17	18	19
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Bandar (c)	7,531	16,669	14,022	53,969	91,231	4,560	86,671	+ 27,857
Walajapet	5,893	7,943	12,364	15,927	42,127	2,724	39,403	+ 965
Cuddalore	18,666	16,135	22,184	19,043	75,998	3,732	72,266	+ 2,350
Tanjore	30,954	14,752	26,571	22,362	97,639	3,348	94,291	+ 2,546
Trichinopoly (a)	21,739	17,060	27,805	18,095	84,699	4,776	79,923	+ 13,854
Salem	26,553	20,515	38,239	28,140	1,13,477	5,796	1,07,681	+ 8,671
Total ..	1,11,336	93,014	1,44,185	1,56,536	5,05,171	24,936	4,80,235	+ 56,243

Taluks.	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.
	20	21	22	23	24	25	26	27
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Bandar (c)	14,022	16,776	27,534	43,156	1,01,298	4,560	96,738	+ 10,067
Walajapet	12,364	9,843	13,960	14,276	50,443	2,724	47,719	+ 8,316
Cuddalore	22,184	15,505	31,085	16,871	75,645	3,732	71,913	— 353
Tanjore	29,571	17,845	32,976	20,978	1,01,370	3,348	98,022	+ 3,731
Trichinopoly (a)	(b) 27,751	17,668	36,769	19,920	1,02,108	4,776	97,332	+ 17,409
Salem	38,239	23,095	40,047	28,269	1,29,650	5,796	1,23,854	+ 16,173
Total ..	1,44,131	1,00,732	1,72,171	1,43,480	5,60,514	24,936	5,35,578	+ 55,343

(a) Includes the rentals of "Huppur Maharam." (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.

A.—Taluks into which the tree-tax system was introduced on the 1st October 1888—cont.

Taluks.	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.
	28	29	30	31	32	33	34	35
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Bandar	27,334	27,206	37,568	40,489	1,32,597	4,560	1,28,037	+ 31,299
Walajapet	13,960	12,689	16,309	12,179	55,137	2,724	52,413	+ 4,594
Cuddalore	21,085	17,783	22,114	19,402	80,384	3,732	76,652	+ 4,739
Tanjore	32,975	19,086	36,036	22,868	1,10,966	3,348	1,07,618	+ 9,596
Trichinopoly (a)	36,769	19,965	35,598	18,938	1,11,270	4,776	1,06,494	+ 9,162
Salem	40,047	25,304	32,363	21,297	1,22,011	5,796	1,16,215	— 7,639
Total ..	1,72,171	1,22,033	1,79,988	1,38,173	6,12,365	24,936	5,87,429	+ 51,851

Taluks.	1892-93. First half-year. Rentals.	1892-93. First half-year. Tree-tax.	1892-93. Second half-year. Rentals.	1892-93. Second half-year. Tree-tax.	1892-93. Total revenue.	Cost of tree-tapping establishments in 1892-93.	Net receipts.	Increase or decrease over the revenue of 1891-92 after deducting cost of establishments.
	36	37	38	39	40	41	42	43
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Bandar	37,568	33,185	48,873	38,897	1,58,523	4,560	1,53,963	+ 25,926
Walajapet	16,309	8,421	7,767	11,122	43,622	2,724	40,898	— 11,515
Cuddalore	(b) 22,149	16,888	(b) 23,185	19,769	81,991	3,732	78,259	+ 1,607
Tanjore	36,036	22,065	37,836	24,940	1,20,877	3,348	1,17,529	+ 9,911
Trichinopoly (a)	35,598	19,535	35,535	22,035	1,12,703	4,776	1,07,927	+ 1,433
Salem	(b) 32,289	19,230	29,517	23,903	1,04,939	5,796	99,143	— 17,072
Total ..	1,79,949	1,19,327	1,82,713	1,40,666	6,22,655	24,936	5,97,719	+ 10,290

(a) Includes "Illupur Mahanam."

(b) Revised figures.

B.—Taluks into which the tree-tax system was introduced on the 1st October 1889.

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.
1	2	3	4	5	6	7	8	9	10	11
	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
Chidambaram	19,014	21,948	40,962	21,948	22,440	..	44,388	..	44,388	+ 3,426
Kumbakónam	(c) 42,720	69,072	1,11,792	69,072	67,812	..	1,36,884	..	1,36,884	+ 25,092
Negapatam	(c) 37,848	47,242	85,090	47,242	46,272	..	93,514	..	93,514	+ 8,424
Musiri	6,392	7,570	13,962	7,570	8,697	..	16,267	..	16,267	+ 2,305
Coimbatore	32,678	58,410	91,088	58,410	46,721	..	1,05,131	..	1,05,131	+ 14,043
Námakkal	12,080	17,200	29,280	17,200	17,700	..	34,900	..	34,900	+ 5,620
Total ..	1,67,132	2,44,327	4,11,459	2,44,327	2,34,459	..	4,78,786	..	4,78,786	+ 67,327

(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.

B.—Taluks into which the tree-tax system was introduced on the 1st October 1889—cont.

Taluks.	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.	Increase or decrease over the revenue of 1888-89 after deducting cost of establishments
	12	13	14	15	16	17	18	19
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Répalle (a)	24,817	..	13,300	19,124	57,241	1,536	55,705	+ 8,
Chidambaram	22,440	..	15,858	9,234	47,532	840	46,692	+ 2,
Kumbakónam	67,812	..	35,460	18,858	1,22,130	1,470	1,20,660	— 16,
Negapatam	46,272	..	32,652	14,683	93,607	630	92,977	—
Musiri	8,697	..	8,340	3,916	20,953	474	20,479	+ 4,
Coimbatore	46,721	..	39,858	10,646	97,225	2,409	94,816	— 10,
Námakkal	17,700	..	12,672	6,764	37,136	858	36,278	+ 1,
Total ..	2,34,459	..	1,58,140	83,225	4,75,824	8,217	4,67,607	— 11,

Taluks.	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
	20	21	22	23	24	25	26	27
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Répalle	13,300	11,429	25,910	26,255	76,894	(b) 3,072	73,822	+ 18,
Chidambaram	15,858	10,268	20,166	11,685	57,977	(b) 1,680	56,297	+ 9,
Kumbakónam	35,460	17,134	60,024	26,130	1,38,748	(b) 2,940	1,35,808	+ 15,
Negapatam	32,652	16,856	40,851	18,258	1,08,317	(b) 1,260	1,07,357	+ 14,
Musiri	8,340	3,667	7,965	4,228	24,200	(b) 948	23,252	+ 2,
Coimbatore	39,858	8,257	42,156	10,328	1,00,599	(b) 4,818	95,681	+ 1,
Námakkal	12,672	5,909	14,241	8,178	41,000	(b) 1,716	39,284	+ 3,
Total ..	1,58,140	73,520	2,11,613	1,05,062	5,48,335	(b) 16,434	(b) 5,31,901	(b) + 64,

Taluks.	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.
	28	29	30	31	32	33	34	35
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Répalle	25,910	16,770	33,520	24,255	1,00,455	3,072	97,383	+ 23,
Chidambaram	20,166	12,761	19,767	12,005	64,699	1,680	63,019	+ 6,
Kumbakónam	60,024	24,364	56,094	28,539	1,69,021	2,940	1,66,081	+ 30,
Negapatam	40,851	18,461	28,374	19,884	1,07,570	1,260	1,06,310	— 1,
Musiri	7,965	4,181	7,716	5,227	25,089	948	24,141	+ 8
Coimbatore	42,456	8,000	36,444	11,101	98,001	4,818	93,183	— 2,
Námakkal	(b) 14,589	6,793	13,584	7,670	42,636	1,716	40,920	+ 1,
Total ..	2,11,961	91,330	1,95,499	1,08,681	6,07,471	16,434	5,91,037	+ 59,

(a) Under combined arrack and toddy renting system.

(b) Revised figures.

B.—Taluks into which the tree-tax system was introduced on the 1st October 1889—cont.

Taluks.	1892–93. First half-year. Rentals.	1892–93. First half-year. Tree-tax.	1892–93. Second half-year. Rentals.	1892–93. Second half-year. Tree-tax.	1892–93. Total revenue.	Cost of tree-tapping establishments in 1892–93.	Net receipts.	Increase or decrease over the revenue of 1891–92 after deducting cost of establishments.
	36	37	38	39	40	41	42	43
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Répalle	33,520	16,087	27,977	36,270	1,13,854	3,072	1,10,782	+ 13,399
Chidambaram	19,767	13,076	20,376	12,270	65,489	1,680	63,809	+ 790
Kumbakónam	56,094	29,242	54,030	25,064	1,64,430	2,940	1,61,490	— 4,591
Negapatam	28,374	20,338	23,872	22,082	99,666	1,260	98,406	— 7,904
Musiri	(a) 7,704	5,335	9,681	5,575	28,295	948	27,347	+ 3,296
Coimbatore	36,444	9,066	43,098	14,455	1,03,063	4,818	98,245	+ 5,062
Námakkal	(a) 13,341	7,021	12,738	8,167	41,267	1,716	39,551	— 1,369
— Total ..	1,95,244	1,00,165	1,96,772	1,23,883	6,16,064	16,434	5,99,630	+ 8,593

C.—Taluks into which the tree-tax system was introduced on the 1st October 1890.

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.
1	2	3	4	5	6	7	8	9	10	11
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Rámachandrapuram (b) ..	21,416	(b) 22,320	43,736	(b) 22,320	(b) 22,925	..	45,245	..	45,245	+ 1,509
Amalápuram (b)	15,256	(b) 15,477	30,733	(b) 15,477	(b) 18,540	..	34,017	..	34,017	+ 3,284
Narsapuram (b)	17,352	(b) 22,335	40,187	(b) 22,336	(b) 22,894	..	45,230	..	45,230	+ 5,043
Bhímavaram (b)	13,186	(b) 13,095	26,281	(b) 13,095	(b) 17,551	..	30,646	..	30,646	+ 4,365
Tanuku (b)	18,356	(b) 28,900	47,256	(b) 28,900	(b) 24,685	..	53,585	..	53,585	+ 6,329
Cocanada (b)	21,100	(b) 23,075	44,175	(b) 23,075	(b) 31,975	..	55,050	..	55,050	+ 10,875
Coringa (b)	2,430	(b) 4,100	7,530	(b) 4,100	(b) 4,500	..	8,600	..	8,600	+ 1,070
Bápatla (b)	14,093	(b) 20,501	34,594	(b) 20,501	(b) 24,500	..	45,001	..	45,001	+ 10,402
Conjeeveram	41,812	23,561	65,373	23,561	28,848	..	52,409	..	52,409	— 12,964
Gudiyáttam	23,160	30,231	53,391	30,231	23,692	..	53,923	..	53,923	+ 532
Tindivanam	8,878	9,187	18,065	9,187	16,691	..	25,878	..	25,878	+ 7,813
Villupuram	5,598	4,835	10,433	4,835	4,273	..	9,108	..	9,108	— 1,325
Máyavaram	(c) 26,300	33,881	60,181	33,881	40,080	..	73,961	..	73,961	+ 13,780
Shiyali	(c) 13,850	18,525	32,375	18,525	25,850	..	44,375	..	44,375	+ 12,000
Nannilam	(c) 42,414	47,488	89,902	47,488	32,038	..	79,526	..	79,526	— 10,376
Udaiyárpálaiyam	1,148	2,359	3,507	2,359	3,150	..	5,509	..	5,509	+ 2,002
Kulittalai	3,933	4,957	8,890	4,957	4,680	..	9,637	..	9,637	+ 747
Madura	14,584	15,878	30,462	15,878	14,355	..	30,233	..	30,233	— 229
Hosúr	32,020	35,200	67,220	35,200	32,514	..	67,714	..	67,714	+ 494
Atur	8,400	9,900	18,300	9,900	13,300	..	23,200	..	23,200	+ 4,900
Tiruchengódu	11,240	17,650	28,890	17,650	20,850	..	38,500	..	38,500	+ 9,610
Total ..	3,57,981	4,03,505	7,61,486	4,03,505	4,27,842	..	8,31,347	..	8,31,347	+ 69,861

(a) Revised figures.

(b) Under combined arrack and toddy renting system.

(c) Represent half the rentals 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.

C.—Taluks into which the tree-tax system was introduced on the 1st October 1890—cont.

Taluks.	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.	Increase or decrease over the revenue of 1888–89 after deducting cost of establishments.
	12	13	14	15	16	17	18	19
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Rámachandrapuram	(a) 22,925	..	(b) 30,132	..	53,057	..	53,057	+ 7,812
Amalápuram	(a) 18,540	..	(b) 22,230	..	40,770	..	40,770	+ 6,753
Narsapuram	(a) 22,845	..	(b) 23,883	..	46,728	..	46,728	+ 1,498
Bhímavaram	(a) 17,551	..	(b) 23,538	..	41,089	..	41,089	+ 10,443
Tanuku	(a) 24,685	..	(b) 24,845	..	49,530	..	49,530	— 4,055
Cocanada	(a) 31,975	..	(b) 29,615	..	61,590	..	61,590	+ 6,540
Coringa	(a) 4,500	..	(b) 3,585	..	8,085	..	8,085	— 515
Bápatla	(a) 24,500	..	(b) 35,635	..	60,135	..	60,135	+ 15,134
Conjeeveram	28,848	..	26,190	..	55,038	..	55,038	+ 2,629
Gudiyáttam	23,692	..	26,019	..	49,711	..	49,711	— 4,212
Tindivanam	16,691	..	15,188	..	31,879	..	31,879	+ 6,001
Villupuram	4,273	..	10,704	..	14,977	..	14,977	+ 5,869
Máyavaram	40,080	..	31,200	..	71,280	..	71,280	— 2,681
Shiyali	25,850	..	18,552	..	44,402	..	44,402	+ 27
Nannilam	32,038	..	47,166	..	79,204	..	79,204	— 322
Udaiyárpálaiyam	3,150	..	3,135	..	6,285	..	6,285	+ 776
Kulittalai	4,680	..	7,057	..	11,737	..	11,737	+ 2,100
Madura	14,355	..	14,585	..	28,940	..	28,940	— 1,293
Hosúr	32,514	..	29,899	..	62,413	..	62,413	— 5,301
Atur	13,300	..	11,000	..	24,300	..	24,300	+ 1,100
Tiruchengódu	20,850	..	19,239	..	40,089	..	40,089	+ 1,589
Total ..	4,27,842	..	4,53,397	..	8,81,239	..	8,81,239	+ 49,892

Taluks.	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.
	20	21	22	23	24	25	26	27
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Rámachandrapuram (b)	30,132	..	12,870	11,128	54,130	1,134	52,996	— 61
Amalápuram (b)	22,230	..	7,510	14,566	44,306	756	43,550	+ 2,780
Narsapuram (b)	23,883	..	10,845	23,691	58,419	756	57,663	+ 10,935
Bhimavaram (b)	23,538	..	11,462	9,948	44,948	756	44,192	+ 3,103
Tanuku (b)	24,845	..	12,365	19,598	56,808	1,134	55,674	+ 6,144
Cocanada (b)	29,615	..	21,013	7,213	57,841	} 378	64,323	— 5,352
Coringa (b)	3,585	..	2,325	950	6,860			
Bápatla (b)	35,635	..	23,197	9,488	68,320	2,220	66,100	+ 5,965
Conjeeveram	26,190	..	5,094	13,994	45,278	1,374	43,904	— 11,134
Gudiyáttam	26,019	..	15,338	16,223	57,580	1,518	56,062	+ 6,351
Tindivanam	15,188	..	5,028	4,378	24,594	624	23,970	— 7,909
Villupuram	10,704	..	8,772	5,446	24,922	258	24,664	+ 9,687
Máyavaram	31,200	..	43,914	21,847	96,961	864	96,097	+ 24,817
Shiyali	18,552	..	27,420	11,170	57,142	438	56,704	+ 12,302
Nannilam	47,166	..	36,966	17,407	1,01,539	1,248	1,00,291	+ 21,087
Udaiyárpálaiyam	3,135	..	4,068	167	7,370	..	7,370	+ 1,085
Kulittalai	7,057	..	(c) 4,362	3,105	14,524	138	14,386	+ 2,649
Madura	14,585	..	9,930	6,553	31,068	936	30,132	+ 1,192
Hosúr	29,899	..	23,886	11,914	65,699	2,562	63,137	+ 724
Atur	11,000	..	14,478	5,085	30,563	1,374	29,189	+ 4,889
Tiruchengódu	19,239	..	10,502	7,145	36,886	1,104	35,782	— 4,307
Total ..	4,53,397	..	3,11,345	2,21,016	9,85,758	19,572	9,66,186	+ 84,947

(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) Revised figures.

C.—Taluks into which the tree-tax system was introduced on the 1st October 1890—cont.

Taluks.	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.
	28	29	30	31	32	33	34	35
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Rámachandrapuram (b)	12,870	18,676	14,407	16,565	62,518	2,268	60,250	+ 7,254
Amaláparam (b)	7,510	19,673	12,725	24,470	64,378	1,512	62,866	+ 19,316
Narsapuram (b)	10,845	32,243	19,833	39,150	1,02,071	1,512	1,00,559	+ 42,896
Bhímavaram (b)	11,462	12,318	13,820	13,729	51,329	1,512	49,817	+ 5,625
Tanuku (b)	12,365	23,259	18,023	31,900	85,547	2,268	83,279	+ 27,665
Cocanada (b)	21,013	9,650	26,700	14,872	72,235	756	81,670	+ 17,347
Coringa (b)	2,325	2,495	3,278	2,093	10,191			
Bápatla (b)	23,197	9,455	24,291	5,020	61,963	4,440	57,523	— 8,577
Conjeeveram	5,094	13,338	16,776	13,310	49,518	2,748	46,770	+ 2,866
Gudiyáttam	15,338	11,459	22,910	16,917	66,624	3,036	63,588	+ 7,526
Tindivanam	5,028	6,400	2,086	4,514	19,028	1,248	17,780	— 6,190
Villupuram	8,772	3,952	(a) 4,415	4,179	21,348	516	20,832	— 3,832
Máyavaram	43,914	20,430	31,878	22,582	1,18,854	1,728	1,17,126	+ 21,029
Shiyali	27,420	11,799	23,130	14,138	76,487	876	75,611	+ 18,907
Nannilam	36,966	18,523	24,177	24,065	1,03,731	2,496	1,01,235	+ 944
Udaiyarpálaiyam	4,068	313	4,002	179	8,562	..	8,562	+ 1,192
Kulittalai	(a)4,278	3,058	6,153	3,719	17,208	276	16,932	+ 2,546
Madura	9,930	6,778	15,096	7,666	39,470	1,872	37,598	+ 7,466
Hosúr	23,886	7,174	31,851	12,350	75,261	5,124	70,137	+ 7,000
Atur	14,478	5,248	11,393	5,501	36,620	2,748	33,872	+ 4,683
Tiruchengódu	10,502	6,938	4,145	4,502	26,087	2,208	23,879	— 11,963
Total ..	3,11,261	2,43,759	3,32,089	2,81,921	11,69,030	39,144	11,29,886	+ 1,63,700

Taluks.	1892–93. First half-year. Rentals.	1892–93. First half-year. Tree-tax.	1892–93. Second half-year. Rentals.	1892–93. Second half-year. Tree-tax.	1892–93. Total revenue.	Cost of tree-tapping establishments in 1892–93.	Net receipts.	Increase or decrease over the revenue of 1891–92 after deducting cost of establishments.
	36	37	38	39	40	41	42	43
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Rámachandrapuram (b)	14,407	47,617	22,662	28,477	1,13,163	3,525	1,09,638	+ 49,388
Amaláparam (b)	12,725	44,414	21,728	37,407	1,16,274	2,769	1,13,505	+ 50,639
Narsapuram (b)	19,833	51,105	30,925	51,780	1,53,643	3,017	1,50,626	+ 50,067
Bhímavaram (b)	13,820	19,066	20,687	22,039	75,012	3,017	71,995	+ 22,178
Tanuku (b)	18,023	32,300	29,870	39,500	1,19,693	3,663	1,16,030	+ 32,751
Cocanada (b)	26,700	16,630	27,660	13,985	84,975	1,982	83,087	+ 13,417
Coringa (b)	3,278	3,354	2,925	2,537	12,094			
Bápatla (b)	24,291	7,766	16,490	9,888	58,435	4,440	53,995	— 3,528
Conjeeveram	16,776	9,847	10,274	12,749	49,646	2,748	46,898	+ 128
Gudiyáttam	22,910	11,312	15,740	15,000	64,962	3,036	61,926	— 1,662
Tindivanam	(a) 3,669	6,781	4,492	7,533	22,475	1,248	21,227	+ 3,447
Villupuram	(a) 4,629	3,943	5,851	6,309	19,242	516	18,726	— 2,106
Máyavaram	31,878	21,633	28,494	22,863	1,04,868	1,728	1,03,140	— 13,986
Shiyali	23,130	14,604	19,260	13,620	70,614	876	69,738	— 5,873
Nannilam	24,177	23,569	33,804	26,990	1,08,540	2,496	1,06,044	+ 4,809
Udaiyárpálaiyam	4,002	238	4,335	162	8,737	..	8,737	+ 175
Kulittalai	6,153	3,807	5,811	3,541	19,312	276	19,036	+ 2,104
Madura	15,096	7,425	11,385	7,259	41,165	1,872	39,293	+ 1,695
Hosúr	31,851	7,968	(a) 27,109	14,392	81,320	5,124	76,196	+ 6,059
Atur	(a) 11,386	4,729	11,094	4,535	31,744	2,748	28,996	— 4,876
Tiruchengódu	(a) 4,046	3,388	(a) 4,704	5,968	18,106	2,208	15,898	— 7,981
Total ..	3,32,780	3,41,496	3,54,210	3,45,534	13,74,020	47,289	13,26,731	+1,96,841

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

D.—Taluks into which the tree-tax system was introduced on the 1st October 1891.

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.
1	2	3	4	5	6	7	8	9	10	11
	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
Ellore	(a) 50,806	(a) 48,935	99,741	(a) 48,935	(a) 59,028	..	1,07,963	..	1,07,963	+ 8,222
Yernagúdem	(a) 12,804	(a) 20,355	33,159	(a) 20,355	(a) 15,638	..	35,993	..	35,993	+ 2,834
Peddápuram	(a) 8,320	(a) 14,150	22,470	(a) 14,150	(a) 12,125	..	26,275	..	26,275	+ 3,805
Pithápuram	(a) 6,040	(a) 10,400	16,440	(a) 10,400	(a) 9,700	..	20,100	..	20,100	+ 3,660
Tuni	(a) 2,240	(a) 4,000	6,240	(a) 4,000	(a) 3,400	..	7,400	..	7,400	+ 1,160
Nellore	2,820	4,820	7,640	4,820	6,183	..	11,003	..	11,003	+ 3,363
Mannárgudi	(c) 34,720	32,232	66,952	32,232	28,882	..	61,114	..	61,114	— 5,838
Perambalúr	1,915	3,660	5,575	3,660	3,151	..	6,811	..	6,811	+ 1,236
Sivaganga	12,240	15,013	27,253	15,013	9,188	..	35,056	..	35,056	+ 7,803
Tiruppattúr					7,770					
Tiruppuvanam					3,085					
Erode	13,420	24,997	38,417	24,997	21,427	..	46,424	..	46,424	+ 8,007
Palladam	16,490	21,675	38,165	21,675	17,625	..	39,300	..	39,300	+ 1,185
Total ..	1,95,879	2,31,432	4,27,311	2,31,432	2,33,897	..	4,65,329	..	4,65,329	+ 38,018

Taluks.	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.	Increase or decrease over the revenue of 1888–89 after deducting cost of establishments.
	12	13	14	15	16	17	18	19
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Rajahmundry	(a) 36,695	..	(b) 40,353	..	77,048	..	77,048	+ 9,158
Ellore	(a) 59,028	..	(b) 54,843	..	1,13,871	..	1,13,871	+ 5,908
Yernagúdem	(a) 15,638	..	(b) 14,403	..	30,041	..	30,041	— 5,952
Peddápuram	(a) 12,125	..	(b) 10,477	..	22,602	..	22,602	— 3,673
Pithápuram	(a) 9,700	..	(b) 8,545	..	18,245	..	18,245	— 1,855
Tuni	(a) 3,400	..	(b) 3,778	..	7,178	..	7,178	— 222
Nellore	6,183	..	6,474	..	12,657	..	12,657	+ 1,654
Mahnárgudi	28,882	..	23,570	..	52,452	..	52,452	— 8,662
Perambalúr	3,151	..	3,129	..	6,280	..	6,280	— 531
Sivaganga	9,188	..	11,988	..	21,176	..	46,336	+ 11,280
Tiruppattúr	7,770	..	11,645	..	19,415			
Tiruppuvanam	3,085	..	2,660	..	5,745			
Erode	21,427	..	19,930	..	41,357	..	41,357	— 5,067
Palladam	17,625	..	20,075	..	37,700	..	37,700	— 1,600
Total ..	2,33,897	..	2,31,870	..	4,65,767	..	4,65,767	+ 438

(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.

D.—Taluks into which the tree-tax system was introduced on the 1st October 1891—cont.

Taluks.	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.
	20	21	22	23	24	25	26	27
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Rajahmundry (a)	40,353	..	48,272	..	88,625	..	88,625	+ 11,5
Ellore (a)	54,843	..	66,708	..	1,21,551	..	1,21,551	+ 7,6
Yernagúdem (a)	14,403	..	22,765	..	37,168	..	37,168	+ 7,1
Peddápuram (a)	10,477	..	16,697	..	27,174	..	27,174	+ 4,5
Pithápuram (a)	8,545	..	9,370	..	17,915	..	17,915	— 3
Tuni (a)	3,778	..	4,692	..	8,470	..	8,470	+ 1,2
Nellore	6,474	..	9,433	..	15,907	..	15,907	+ 3,2
Mannárgudi	23,570	..	42,432	..	66,002	..	66,002	+ 13,5
Perambalúr	3,129	..	4,679	..	7,808	..	7,808	+ 1,5
Sivaganga	11,988	..	12,685	..	24,673	..	54,617	+ 8,2
Tiruppattúr	11,645	..	12,383	..	24,028			
Tiruppuvanam	2,660	..	3,256	..	5,916			
Erode	19,930	..	26,124	..	46,054	..	46,054	+ 4,6
Palladam	20,075	..	18,498	..	38,573	..	38,573	+ 8
Total	2,31,870	..	2,97,994	..	5,29,864	..	5,29,864	+ 64,0

Taluks.	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.
	28	29	30	31	32	33	34	35
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Rajahmundry (a)	48,272	..	27,067	12,833	88,172			
Ellore (a)	66,708	..	42,545	28,762	1,38,015			
Yernagúdem (a)	22,765	..	11,900	11,604	46,269			
Peddápuram (a)	16,697	..	8,028	5,321	30,046	6,790	3,27,928	+ 27,0
Pithápuram (a)	9,370	..	5,365	6,622	21,357			
Tuni (a)	4,692	..	3,770	2,397	10,859			
Nellore	9,433	..	2,364	5,417	17,214	3,246	13,968	— 1,9
Mannárgudi	42,432	..	15,450	17,512	75,394	402	74,992	+ 8,9
Perambalúr	4,679	..	2,124	1,253	8,056	414	7,642	— 1
Sivaganga	12,685	..	6,219	3,233	22,137			
Tiruppattúr	12,383	..	8,050	1,779	22,212	384	50,871	— 3,7
Tiruppuvanam	3,256	..	2,263	1,397	6,906			
Erode	26,124	..	13,512	8,446	48,082	2,136	45,946	— 1
Palladam	18,498	..	15,234	5,554	39,286	1,836	37,450	— 1,1
Total	2,97,994	..	1,63,861	1,12,130	5,74,005	15,208	5,58,797	+ 28,9

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

D.—Taluks into which the tree-tax system was introduced on the 1st October 1891—cont.

Taluks.	1892-93. First half-year. Rentals.	1892-93. First half-year. Tree-tax.	1892-93. Second half-year. Rentals.	1892-93. Second half-year. Tree-tax.	1892-93. Total revenue.	Cost of tree-tapping establishments in 1892-93.	Net receipts.	Increase or decrease over the revenue of 1891-92 after deducting cost of establishments.
	36	37	38	39	40	41	42	43
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Rajahmundry (a)	27,067	15,904	35,825	23,225	1,02,021			
Ellore (a)	42,545	23,580	49,205	37,292	1,52,622			
Yernagúdem (a)	11,900	23,461	14,513	23,694	73,568	19,466	3,98,560	+ 70,632
Peddápuram (a)	(b) 8,053	10,633	11,240	13,873	43,799			
Pithápuram (a)	5,365	8,671	8,710	10,682	33,428			
Tuni (a)	(b) 3,745	1,758	4,310	2,775	12,588			
Nellore	(b) 2,541	6,400	4,113	8,838	21,892	6,492	15,400	+ 1,432
Mannárgudi	15,450	18,542	17,250	21,294	72,536	804	71,732	— 3,260
Perambalúr	2,124	1,422	(b) 2,275	1,393	7,214	828	6,386	— 1,256
Sivaganga	6,219	2,804	4,046	5,911	18,980			
Tiruppattúr	8,050	4,544	6,219	8,296	27,109	768	51,059	+ 188
Tiruppuvanam	2,253	1,297	950	1,238	5,738			
Erode	13,512	6,341	14,244	9,890	43,987	4,272	39,715	— 6,231
Palladam	15,234	4,802	14,922	7,281	42,239	3,672	38,567	+ 1,117
Total	1,64,058	1,30,159	1,87,822	1,75,682	6,57,721	36,302	6,21,419	+ 62,522

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

E.—Taluks into which the tree-tax system was introduced on the 1st October 1892.

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.
1	2	3	4	5	6	7	8	9	10	11
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Sarvasiddhi	880	1,540	2,420	1,540	1,518	..	3,058	..	3,058	+ 638
Anakápalle	1,55.	1,308	3,017	1,393	1,455	..	2,848	..	2,848	— 199
Vizagapatam	10,308	5,427	15,735	5,427	5,881	..	11,308	..	11,308	— 4,427
Bimlipatam	1,002	1,458	2,460	1,458	1,689	..	3,147	..	3,147	+ 687
Vizianagram	2,452	1,994	4,446	(b) 2,067	3,238	..	5,305	..	5,305	+ 859
Nuzvid	12,366	14,803	27,169	(c) 14,803	(c) 21,501	..	36,304	..	36,304	+ 9,135
Gudiváda	11,066	11,607	22,673	(c) 11,607	(c) 17,908	..	29,515	..	29,515	+ 6,842
Tiruttúraippúndi	(a) 17,630	19,405	37,035	19,405	21,200	..	40,605	..	40,605	+ 3,520
Ambásamudram	7,046	7,357	14,403	7,357	9,070	..	16,427	..	16,427	+ 2,024
Total	64,454	64,984	1,29,438	64,997	83,520	..	1,48,517	..	1,48,517	+ 19,079
Grand Total	9,84,450	11,55,674	21,40,124	11,55,687	10,91,054	1,14,538	23,61,279	13,308	23,47,971	+ 2,07,847

Taluks.	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.	Increase or decrease over the revenue of 1888-89 after deducting cost of establishments.
	12	13	14	15	16	17	18	19
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Sarvasiddhi	1,518	..	1,515	..	3,033	..	3,033	— 25
Anakápalle	1,455	..	1,830	..	3,285	..	3,285	+ 437
Vizagapatam	5,881	..	4,722	..	10,603	..	10,603	— 705
Bimlipatam	1,689	..	2,635	..	4,324	..	4,324	+ 1,177
Vizianagram	3,298	..	1,645	..	4,943	..	4,943	— 362
Nuzvid	(c) 21,501	..	(c) 21,501	..	43,002	..	43,002	+ 6,698
Gudiváda	(c) 17,908	..	(c) 14,550	..	32,458	..	32,458	+ 2,943
Tiruttúraippúndi	21,200	..	14,200	..	35,400	..	35,400	— 5,205
Ambásamudram	9,070	..	9,480	..	18,550	..	18,550	+ 2,123
Total	83,520	..	72,078	..	1,55,598	..	1,55,598	+ 7,081
Grand Total	10,91,054	98,014	10,59,670	2,39,861	24,83,599	33,153	24,50,446	+ 1,02,475

(a) Represents 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.
(b) Since revised. (c) Under combined system.

E.—Taluks into which the tree-tax system was introduced on the 1st October 1892—cont.

Taluks.	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.
	20	21	22	23	24	25	26	27
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Sarvasiddhi	1,515	..	1,615	..	3,130	..	3,130	+ 97
Anakápalle	1,830	..	2,178	..	4,008	..	4,008	+ 723
Vizagapatam	4,722	..	3,841	..	8,563	..	8,563	— 2,040
Bimlipatam	2,635	..	1,063	..	3,698	..	3,698	— 626
Vizianagram	1,645	..	3,319	..	4,964	..	4,964	+ 21
Nuzvid	12,010	..	7,608	..	19,618	..	19,618	— 23,384
Gudiváda	5,765	..	5,278	..	11,043	..	11,043	— 21,415
Tirutturaippúndi	14,200	..	30,476	..	44,676	..	44,676	+ 9,276
Ambásamudram	9,480	..	10,386	..	19,866	..	19,866	+ 1,316
Total ..	53,802	..	65,764	..	1,19,566	..	1,19,566	— 36,032
Grand Total ..	10,41,340	1,74,252	10,58,887	4,69,558	27,44,037	60,942	26,83,095	+2,32,649

Taluks.	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.
	28	29	30	31	32	33	34	35
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Sarvasiddhi	1,615	..	2,080	..	3,695	..	3,695	+ 565
Anakápalle	2,178	..	2,313	..	4,491	..	4,491	+ 483
Vizagapatam	3,841	..	4,516	..	8,357	..	8,357	— 206
Bimlipatam	1,063	..	1,801	..	2,864	..	2,864	— 834
Vizianagram	3,319	..	5,506	..	8,825	..	8,825	+ 3,861
Nuzvid	7,608	..	6,845	..	14,453	..	14,453	— 5,165
Gudiváda	5,278	..	6,740	..	12,018	..	12,018	+ 975
Tirutturaippúndi	30,476	..	28,230	..	58,706	..	58,706	+ 14,030
Ambásamudram	10,386	..	10,415	..	20,801	..	20,801	+ 935
Total ..	65,764	..	68,446	..	1,34,210	..	1,34,210	+ 14,644
Grand Total ..	10,59,151	4,57,122	9,39,903	6,40,905	30,97,081	95,722	30,01,359	+3,18,264

Taluks.	1892-93. First half-year. Rentals.	1892-93. First half-year. Tree-tax.	1892-93. Second half-year. Rentals.	1892-93. Second half-year. Tree-tax.	1892-93. Total revenue.	Cost of tree-tapping establishments in 1892-93.	Net receipts.	Increase or decrease over the revenue of 1891-92 after deducting cost of establishments.
	36	37	38	39	40	41	42	43
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Sarvasiddhi	2,080	..	465	2,665	5,210	858	4,352	+ 657
Anakápalle	2,313	..	645	2,994	5,952	858	5,094	+ 603
Vizagapatam	4,516	..	1,351	7,385	13,252	858	12,394	+ 4,037
Bimlipatam	1,801	..	416	3,309	5,526	858	4,668	+ 1,804
Vizianagram	5,506	..	845	4,537	10,888	858	10,030	+ 1,205
Nuzvid	6,845	..	3,639	12,302	22,786	1,020	21,766	+ 7,313
Gudiváda	6,740	..	3,425	7,532	17,697	936	16,761	+ 4,743
Tirutturaippúndi	28,230	..	16,206	15,881	60,317	834	59,483	+ 777
Ambásamudram	10,415	..	3,258	2,151	15,824	2,940	12,884	— 7,917
Total ..	68,446	..	30,250	58,756	1,57,452	10,020	1,47,432	+ 13,222
Grand Total ..	9,40,477	6,91,147	9,51,767	8,44,521	34,27,912	1,34,981	32,92,931	+ 2,91,572

115. 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
Net revenue under fifth year of tree-tapping (1892–93) deducting cost of establishment	5,97,719

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

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
Net revenue under fourth year of tree-tapping (1892–93) deducting cost of establishment	5,99,630

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

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	11,29,886
Net revenue under third year of tree-tapping (1892–93) deducting cost of establishment	13,26,731

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

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
Net revenue under second year of tree-tapping (1892–93) deducting cost of establishment	6,21,419

E.—Taluks in which the tree-tax system has been in force since 1892–93.

Toddy revenue under last year of old system (1891–92)	1,34,210
Net revenue under first year of tree-tapping (1892–93) deducting cost of establishment	1,47,432

These figures speak for themselves.

116. *South Canara.*—The Tree-tax system, which was introduced into the Mangalore and Udipi taluks (with the exception of a few forest and ghât villages) in October 1891, having worked satisfactorily during 1891–92, it was extended to the whole of Kasaragod and portions of Uppinangadi and Coondapoor taluks (the hill tracts being excluded) from October 1892. The list of scheduled villages underwent revision at the same time, and in these tracts the system of levying a license fee on each toddy-drawer's license issued, instead of on each tree tapped, was continued, but with the modification that the fee for a license was raised from Rs. 3 a half-year to Rs. 3 a quarter. In the regular tree-tapping areas the toddy shops were sold separately by auction. The toddy-drawers were made independent of the shopkeepers and distillers, the former being allowed to take out tree-tapping licenses on their own applications, provided that such applications were accompanied by a requisition for permit for the transport of the toddy drawn to some particular shop or distillery and that the latter

applications were countersigned by the shopkeeper or distiller for whose shop or distillery the toddy was intended. The shops were separately sold and booths were abolished except in non-tree-tax areas. The system of collecting rents *monthly* in the case of shops lying within certain tracts designated "towns," and *quarterly* in the case of those outside those areas, was done away with, and shop rents were made payable *monthly* in all cases. In tracts where the personal license-fee system was in force, licenses for the vend of toddy were of two kinds—(i) for booths which were issued to *bonâ fide* toddy-drawers holding tapping licenses on payment of a fixed fee of Rs. 4 per quarter, (ii) for shops which were sold by auction. Tapping licenses were issued on payment of a quarterly fee of Rs. 3 on the application of toddy-drawers, subject to the restriction of countersignature as in tree-tapping areas.

117. The following statement compares the toddy revenue of the district :—

Taluks.	1891-92.					
	First half-year.		Second half-year.			Total toddy revenue.
	Toddy-drawers' license fees.	Shop and booth license fees.	Tree-tax.	Toddy-drawers' license fees.	Shop and booth license fees.	
1	2	3	4	5	6	7
	RS.	RS.	RS.	RS.	RS.	RS.
Mangalore	10,809	15,039	28,593	222	15,603	65,266
Udipi	11,415	4,030	14,642	234	7,851	38,172
Kasaragod	9,996	1,251	..	18,571	2,008	31,826
Uppinangadi	3,249	978	..	9,351	888	14,466
Coondapoor	3,555	201	..	3,612	112	7,480
Total ..	39,024	21,499	38,235	31,990	26,462	1,57,210

Taluks.	1892-93.							Increase or decrease.
	First half-year.			Second half-year.			Total toddy revenue.	
	Tree-tax.	Toddy-drawers' license fees.	Shop and booth license fees.	Tree-tax.	Toddy-drawers' license fees.	Shop and booth license fees.		
	8	9	10	11	12	13	14	15
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Mangalore	13,693	201	15,281	29,319	342	18,245	76,491	+ 11,225
Udipi	16,293	222	7,791	15,325	333	12,360	56,825	+ 18,653
Kasaragod	..	9,774	9,683	19,811	..	14,395	53,663	+ 21,837
Uppinangadi	..	3,399	5,285	6,492	2,724	5,169	23,069	+ 8,603
Coondapoor	..	3,222	1,139	4,476	48	2,082	10,967	+ 3,487
Total ..	29,386	16,818	39,189	79,424	3,447	52,751	2,21,015	+ 63,805

118. It will be seen that the change of systems and the improvements in the management of Abkári revenue inaugurated by Mr. Brodie have resulted in an increase of Rs. 63,805 over the revenue of the previous year, and Rs. 55,718 over that of 1890–91—the year just preceding the first introduction of the tree-tax system into a portion of the district. The financial results must be considered eminently satisfactory, seeing that only half the rate of tree-tax levied elsewhere is as yet collected in this district.

119. 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 1891–92 :—

STATEMENT showing the number of toddy-drawers' licenses granted, and the fees realized thereon, in the district of South Canara during 1892–93, as compared with 1891–92.

Taluks.	1891-92.												1892-93.												Increase or decrease.	
	First quarter.		Second quarter.		Third quarter.		Fourth quarter.		Total.		First quarter.		Second quarter.		Third quarter.		Fourth quarter.		Total.			
	Number of licenses.	Fees.	Number of licenses.	Fees.	Number of licenses.	Fees.	Number of licenses.	Fees.	Number of licenses.	Fees.	Number of licenses.	Fees.	Number of licenses.	Fees.	Number of licenses.	Fees.	Number of licenses.	Fees.	Number of licenses.	Fees.	Number of licenses.	Fees.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23
		RS.		RS.		RS.		RS.		RS.		RS.		RS.		RS.		RS.		RS.		RS.
Mangalore town ..	276	2,175	236	2,124	..	..	..	..	511	4,599	..	..	..	..	..	..	..	..	..	..	— 511	— 4,599
Mangalore taluk ..	1,351	4,831	244	1,389	61	186	12	36	1,668	6,432	66	193	1	3	48	144	66	198	181	543	— 1,487	— 5,889
Kasaragod do. ..	1,492	6,387	620	3,609	1,633	12,840	754	4,731	4,410	23,567	1,518	6,279	618	3,495	..	1,128	..	..	2,136	9,774	— 2,274	— 13,793
Uppinangadi do. ..	1,015	3,163	29	87	865	3,129	41	222	1,950	6,601	1,091	3,292	39	117	376	1,596	532	1,596	2,038	6,123	+ 88	— 6,477
Udipi taluk ..	1,451	6,921	751	4,494	64	201	11	33	2,277	11,649	74	222	..	..	51	153	60	160	185	555	— 2,092	— 11,094
Coondapoor taluk ..	831	1,905	775	1,650	305	1,306	303	1,305	1,214	7,167	309	1,716	246	1,476	7	21	9	27	562	3,270	— 652	— 3,897
Total ..	5,916	25,671	2,155	13,353	2,828	25,162	1,131	6,828	12,030	71,014	3,049	11,727	904	5,091	483	1,446	667	2,001	6,102	20,265	— 6,928	— 50,749

There was a decrease in the number of licenses issued during the year under report in almost all the taluks of the district. No licenses were issued in the Mangalore town farm, as the tree-tax system was in force in it throughout the year. The very small number taken out in Mangalore (outside the town farm) and Udipi taluks is due to the fact that the issue of those licenses was confined during 1892–93 to the scheduled villages. The large decrease in Kasaragod and Coondapoor is on account of abolition of the system of personal licenses with effect from the second half of the year in the whole of the Kasaragod taluk and in portions of Coondapoor.

120. *Malabar District.*—The tree-tax system was in force throughout the year in all parts of the district, except the Wynnad taluk, the Attapadi valley of the Walavanad taluk, the settlements of Anjengo and Tángasséri and the 17 outlying pattams of British Cochin. 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 1st October 1887, to the Chirakkal, Palghat and Kurumbranad taluks on 1st October 1888 and to the Ernad, Walavanad and Ponnáni taluks on 1st October 1889.

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

121. As reported in paragraph 98 of last year's report, the toddy shops in the district were sold separately by auction. No further changes were considered necessary, and none were therefore brought about during the year under review. The following statement gives particulars of the rents realized on account of toddy shops in 1892–93 as compared with the preceding year :—

STATEMENT showing revenue realized on account of toddy shops for the official years 1891–92 and 1892–93.

Taluks and Towns.		Revenue. First half-year.	Revenue. Second half-year.	Total.	Increase or decrease.
		RS.	RS.	RS.	RS.
TOWNS.					
Cannanore ..	1891–92 ..	8,508	8,845⅓	17,353⅓	— 826⅓
	1892–93 ..	8,845⅓	7,681⅓	16,527	
Tellicherry ..	1891–92 ..	10,602	8,592	19,194	— 858
	1892–93 ..	8,592	9,744	18,336	
Calicut ..	1891–92 ..	8,250	11,041½	19,291½	+ 4,305
	1892–93 ..	11,041½	12,555	23,596½	
Palghat ..	1891–92 ..	1,090½	1,731	2,821½	+ 1,597½
	1892–93 ..	1,731	2,688	4,419	
Cochin ..	1891–92 ..	2,896½	2,778	5,674½	+ 832½
	1892–93 ..	2,778	3,729	6,507	
Total ..	1891–92 ..	31,347	32,988	64,335	+ 5,050½
	1892–93 ..	32,988	36,397½	69,385½	
RURAL PARTS.					
Chirakkal (ex-town) ..	1891–92 ..	1,719	4,422	6,141	+ 3,727½
	1892–93 ..	4,422	5,446½	9,868½	
Kóttayam do. ..	1891–92 ..	828	3,762	4,590	+ 6,516
	1892–93 ..	3,762	7,344	11,106	
Calicut do. ..	1891–92 ..	405	1,815	2,220	+ 2,256
	1892–93 ..	1,815	2,661	4,476	
Palghat do. ..	1891–92 ..	648	2,030	2,678	+ 4,002
	1892–93 ..	2,030	4,650	6,680	
Kurumbranad do. ..	1891–92 ..	927	2,706	3,633	+ 5,545½
	1892–93 ..	2,706	6,472½	9,178½	
Ernad do. ..	1891–92 ..	567	1,266	1,833	+ 1,888½
	1892–93 ..	1,266	2,455½	3,721½	
Walavanad do. ..	1891–92 ..	216	673	889	+ 2,262
	1892–93 ..	673	2,478	3,151	
Ponnáni do. ..	1891–92 ..	1,116	2,785½	3,901½	+ 4,578
	1892–93 ..	2,785½	5,694	8,479½	
Total ..	1891–92 ..	6,426	19,459½	25,885½	+ 30,775
	1892–93 ..	19,459½	37,201½	56,661	
Grand Total ..	1891–92 ..	37,773	52,447½	90,220½	+ 35,826
	1892–93 ..	52,447½	73,599	1,26,046½	

There was thus an increase of Rs. 35,826 or about 39·7 per cent. over the rentals 1891–92, which was due to the introduction of the auction system into the rural ots from 1st October 1891, and to the satisfactory bids obtained at the auction sales d in August 1892. As compared with the figures for 1890–91, the revenue under s head in the year just closed shows an increase of Rs. 41,713 or 49·4 per cent.

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

luks and towns.	1891–92. Total number of trees licensed to be tapped. Cocoanut.	Palmyra.	Sago.	Total.	Fees due.	1892–93. Total number of trees licensed to be tapped. Cocoanut.	Palmyra.	Sago.	Total.	Fees due.	Decrease.
1	2	3	4	5	6	7	8	9	10	11	12
					RS.					RS.	
akkal	18,683	..	..	18,683	28,025	12,127	..	..	12,127	18,191	Net decrease Rs. 20,791.
nanore town ..	6,877	..	..	6,877	10,315						
layam	10,512	..	..	10,512	15,768	15,059	..	..	15,059	22,588	
icherry town ..	5,642	..	..	5,642	9,963						
ut	2,542	..	1,030	3,572	6,903	14,137	..	2,272	16,409	28,022	
ut town ..	10,268	..	1,025	11,293	18,477						
hat	..	3,757	11	3,768	8,790	..	5,508	26	5,534	5,586	
hat town ..	..	1,703	..	1,703	1,703						
in	1,940	..	..	1,940	2,910	2,184	..	..	2,184	3,276	
ambranad ..	10,572	..	174	10,746	16,380	9,447	..	171	9,618	14,363	
d	2,725	8	499	3,232	5,593	3,278	..	609	3,887	6,744	
avanad	19	1,758	364	2,141	2,378	71	2,563	373	3,007	3,786	
ináni	7,048	648	1,259	8,955	14,997	6,673	684	1,113	8,470	14,033	
Total ..	77,828	7,874	4,362	90,064	1,37,702	62,976	8,755	4,564	76,295	1,16,911	

Note.—The figures for 1891–92 include also trees tapped for distillery purposes till 30th September 1891, after which trees are marked tax-free for distillery use.

123. It will be observed that there was a decrease of 13,769 trees in the number rked during the year, and a decrease of Rs. 20,791 under tree-tax as compared h the preceding year. The fall was partly due to the fact that the amsham distil-es in the Kurumbranad, Ernad, Walavanad and Ponnáni taluks, the toddy supply for ich was previously obtained from trees marked under the the tree-tax system, were lished from 1st October 1891 and that the trees for the four distilleries at Canna-e, Tiruvangoro, Parli and Chowghat are now marked tax-free. It is, however, mainly eable to the toddy drawers' strike which will be noticed below. Excluding the ee northern taluks which were affected by the strike, there is an increase in the nber of trees licensed in the rest of the district. The decrease for the district, as a ole, under tree-tax has, however, been more than made up by increased collections ler excise duty.

124. As explained in paragraph 101 of the last Abkári Administration Report, it npossible to gauge the general financial results, except by comparing the total abkári enue 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 between April and September 1891. From the marginally-noted figures it will be seen that there was an increase of Rs. 33,196 in the toddy and arrack revenue of the whole district, which was mainly due to the smuggling of Cochin ior having been checked by the frontier force; to the district being better supplied h arrack under the new system, the contractor having maintained an unfailing ply of spirits in his distilleries at all times during the year; to the independent of toddy shops throughout the district, and in short to the improvements effected he abkári administration of the district in October 1891.

Toddy and arrack revenue in the whole of Malabar.

	RS.
-87	2,93,417
-88	3,35,410
-89	3,53,940
-90	4,01,126
-91	3,84,353
-92	3,39,498
-93	3,72,694

125. The strike alluded to in paragraph 123 *supra* began within the first few days of the lease commencing in October last. The toddy drawers marched in bodies through the Chirakkal, Kóttayam and part of the Kurumbranad taluks, visiting every toddy shop, and by persuasion, threats and, in some cases, by actual violence inducing shopkeepers to close and join them on strike. The spathes of marked trees were injured or destroyed to prevent toddy being drawn, and all the pots attached to them were broken. The strike soon spread to the whole of the Chirakkal and Kóttayam taluks and to a few amshoms in the Kurumbranad taluk. There was a good deal of rioting and violence at first, but this was soon put down. After the tappers got tired of the strike, it was carried on by the shopkeepers, without whom the tappers could not get work, and these generally refused to open their shops till the end of February 1893, when steps were taken to dispose of some of the shops. Resales by auction having failed, private offers were accepted for 7 shops in Chirakkal and 12 in Kóttayam early in March. Almost the whole of the remaining shops were resold with effect from April 1893, and the strike finally collapsed by the end of the year under review. An attempt was made by the Thians of North Malabar to introduce the strike into Walavanad in South Malabar, where there was a slight outbreak of lawlessness at the end of November 1892, which was, however, promptly suppressed.

The ostensible cause of the strike was the introduction of the rules for controlling the drawing of sweet toddy from October 1892, and the alleged oppression of the local abkári officers. Though every opportunity was afforded to the disaffected persons, no one came forward with any definite charge against the latter. From reports received it is abundantly clear that former abkári contractors, disappointed bidders at the auction sales held in August 1892, and others interested in bringing about a reversion to the old state of affairs when the abkári management of the district was proverbially lax, hoping to finally overthrow the tree-tax system in the district, deliberately spread false reports to the effect that the Government intended to tax sweet toddy, to sell lime and pots and to allow them to be bought of no one else, and managed to successfully delude the ignorant tappers into believing that by holding out and striking work for some time they would force Government to withdraw the Abkári Act and leave them to their own devices. The support which the strikers received at the commencement from some of the jenmies and from the local vakils encouraged them in no small degree. The effect of the strike has been, in addition to a fall in the revenue under tree-tax, to delay and throw difficulties in the way of the collection of shop-kists. Fifty-three notices of suit against the Collector were received from shopkeepers in Kóttayam and four from Chirakkal. Eight plaints have already been filed by the Kóttayam shopkeepers and are now pending disposal before the respective courts.

126. *Sweet Toddy.*—Under Government Notification, No. 79, published in the *Fort St. George Gazette*, dated 17th March 1886, the provisions of the Abkári Act as regards sweet toddy were suspended throughout the Presidency. But, in view of the special circumstances prevailing in Gódávari and Malabar, and the loss accruing to Government in these districts by the unrestricted drawing of sweet toddy which affords great opportunity for fraud on the toddy revenue, the Government, by its Notification, No. 315, dated 11th July 1892, extended the provisions of the Act, except those of section 13, to sweet toddy drawn in these districts, effect being given to the orders from 1st October 1892.

The system worked smoothly in Gódávari as many as 86,254 palmyras and 4,275 dates having been licensed in the district before 1st April 1893.

Trees licensed for sweet toddy.

—	Cocoanut.	Palmyra.	Sago.
From 1st October 1892 to 31st March 1893 ..	50,928	80,916	22,268
From 1st April to 25th June 1893	134,584	1,263	6,252

In Malabar, however, difficulties were experienced at first in working the system which is alleged to have originated the toddy drawers' strike referred to above. But since the collapse of the strike matters have considerably improved as will be seen from the marginally-noted figures.

127. *Yield of palm trees.*—The observations of the yield of palm trees were conducted in a few selected localities in the Presidency during the last lease. The tests

made during the period were, as far as possible, accurate, and continuous observations were made wherever possible.

In most cases trees were under observation from the commencement of the tapping period, in almost all the specified localities, until they ceased to yield. Sago palms could not be placed under observation during the lease, as they were not available near any of the prescribed centres in Malabar and South Canara—the only two districts where they are usually tapped for toddy. An examination of the results recorded in Board's Proceedings, dated 8th April 1893, No. 151, confirms the conclusions arrived at by the Board in the previous years as to the average period and quantity of yield of cocoanut, palmyra and date palms in different localities in the Presidency.

CHAPTER V.—THE TODDY-RENTING SYSTEM.

Toddy rent areas.

128. The report deals, as usual, with portions of two leases, as the toddy year commences on the 1st October. The táluks and towns in which toddy shops were separately leased under the ordinary renting system as well as those in which the tree-tapping license fee system was in force have been enumerated in paragraphs 17 and 24 *supra*.

Sub-division of rent areas.

129. It will be observed from Appendix C that there was an increase in the number of vend areas in the Kistna, South Arcot and Tinnevelly districts, which was due to further sub-division.

The decrease in the number of vend areas in the Nellore and Coimbatore districts is due to the extension of the system of separate sale of shops to one or more taluks in each from 1st October 1892. The absence of vend areas in Tanjore against 4 in the previous year is due to the extension of the system to Pattukkóttai, the only taluk in the district in which the system was not in force.

Financial results.

130. The subjoined statement shows the total current demand under toddy revenue (including tree-tax) in the year under report as compared with that of the previous year :—

Districts.	Rents of rural rent areas.		Rents of independent shops.		Tree-tax.		Total.		Increase or decrease.
	1891-92.	1892-93.	1891-92.	1892-93.	1891-92.	1892-93.	1891-92.	1892-93.	
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Ganjám ..	22,922	24,073	2,181	3,381	..	..	25,103	27,454	+ 2,351
Vizagapatam ..	29,062	24,168	16,449	12,221	..	19,915	45,511	56,302	+ 10,791
Gódávari ..	1,08,134	79,735	10,280	27,698	(d)3,33,084	6,01,915	4,54,498	7,09,348	+ 2,54,850
Kistna ..	87,490	92,386	32,494	37,114	1,08,069	1,60,920	2,28,053	2,90,420	+ 62,367
Nellore ..	29,161	26,982	20,603	19,694	5,417	15,240	55,186	61,916	+ 6,730
Cuddapah ..	1,28,916	1,31,311	18,125	17,901	..	..	1,45,041	1,49,212	+ 4,171
Anantapur ..	34,942	..	2,26,013	2,19,665	..	..	2,60,955	2,19,665	— 41,290
Bellary ..	2,29,077	2,21,164	89,741	91,482	..	..	3,18,818	3,12,646	— 6,172
Kurnool ..	2,71,957	2,45,191	7,341	17,274	..	..	2,78,298	2,62,465	— 15,833
Madras ..	..	..	(a) 73,100	(a) 69,810	3,66,612	3,61,950	4,39,712	4,31,760	— 7,952
Chingleput ..	32,900	..	1,07,750	1,25,799	23,930	21,811	1,64,580	1,47,610	— 16,970
North Arcot ..	1,21,570	1,10,833	1,81,790	1,55,933	51,328	45,522	3,55,088	3,12,288	— 42,700
South Arcot ..	15,325	15,294	1,12,643	1,10,985	80,814	86,017	2,08,682	2,12,296	+ 3,614
Tanjore ..	59,061	13,575	5,26,341	5,03,329	2,62,774	3,22,671	8,48,179	8,89,575	— 8,604
Trichinopoly ..	163	..	1,13,189	1,13,218	56,832	63,043	1,70,181	1,76,261	+ 6,077
Madura ..	96,788	82,525	91,873	1,06,617	20,875	39,015	2,09,536	2,28,157	+ 18,621
Tinnevelly ..	36,100	39,744	1,22,235	1,11,114	..	2,151	1,58,335	1,53,009	— 5,326
Coimbatore ..	67,390	25,685	2,40,020	2,65,504	33,316	51,752	3,40,726	3,42,721	+ 1,995
Salem ..	31,665	..	2,47,810	2,66,360	1,05,083	99,983	3,84,558	3,66,343	— 18,215
South Canara ..	..	..	(b) 68,216	(b) 92,591	1,09,763	(c)1,30,145	1,77,979	2,22,736	+ 44,757
Malabar ..	..	..	(c) 90,385	1,25,999	1,37,175	1,17,867	2,27,560	2,43,866	+ 16,306
Total ..	14,00,026	11,32,644	23,95,584	24,95,489	17,00,072	21,40,017	54,95,682	57,66,150	+ 2,69,468

(a) Represents the license fees of toddy shops.
(b) Includes Rs. 9,635 and Rs. 1,924, fixed license fees for 1891-92 and 1892-93 respectively.
(c) Includes 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) Includes Rs. 29,346, tree-tapping license fees.

Variations in revenue.

131. There has been an increase in all the districts of the Presidency except Anantapur, Bellary, Kurnool, Madras, Chingleput, North Arcot, Tanjore, Tinnevelly and Salem. The total increase in revenue, as compared with 1891–92, is nearly Rs. 2,70,000. The decrease under vend rents of rural areas is more apparent than real and is due to the extension of the system of selling shops separately to 16 taluks and 3 zemindari divisions in October 1891, to 4 taluks in October 1892, and to the introduction of the tree-tax system into 9 taluks and 29 towns in the Presidency from the latter date. As observed in previous reports, the disposal of shop licenses by auction and the extension of the tree-tax system have resulted in a gradual elimination of 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:—

Ganjám.—The increase is due to competition at the sales held in 1891 and to the extension of the system of separate sale of shops to six additional towns from 1st October of that year.

Vizagapatam.—The increase in this district is due to the introduction of the tree-tax system into five taluks of the district from 1st October 1892.

Gódávari.—The very large increase in this district is due to the successful working of the tree-tax system, which in the upland taluks was in force throughout the year against only six months in 1891–92, and to the extension of the system of separate sale of shops to ten additional towns from 1st October 1892.

Kistna.—The increase is mainly due to the extension of the system of separate sale of shops to eighteen additional towns in the district and of the tree-tax system to the Nuzvid and Gudiváda taluks.

Nellore.—The increase is due to the tree-tax system having been in force in the Nellore taluk throughout the year against only six months in the previous year.

Cuddapah.—The increase is due to the higher rentals obtained at the sales held in 1891, half of which are included in the figures for the year under report.

Anantapur.—The decrease is partly accounted for by the separate sale of the right to tap toddy-yielding trees standing on Government lands.

Bellary and Chingleput.—The decrease in these districts is due to the adverse state of the season.

Kurnool.—The decrease, which occurred in the six taluks west of the Nullamalais, is attributed to losses sustained by the renters of the previous lease, to combination among bidders, and to uncertainty of the season at the time of the sales.

Madras.—The decrease is partly due to a falling off under tree-tax and to a reduction in the number of shop-licenses issued.

North Arcot.—The decrease is attributed to the unfavorable state of the season and to losses sustained by the renters for the previous lease. It is also reported that the palm trees in the zemindari tracts having been leased out previous to the abkári sales, few bidders could successfully compete with the lessees and at the same time hope to obtain an adequate supply of toddy for their shops, and that this tended in no small measure to the decrease of rents obtained at the last sales. The decrease in revenue was also due to a falling off under tree-tax.

South Arcot and Coimbatore.—The increase is slight and calls for no remarks.

Tanjore.—The small decrease in the district is ascribed to combination among bidders.

Trichinopoly.—The increase occurred under tree-tax and is due to the successful working of the system throughout the district.

Madura.—The increase is due to the extension of the tree-tax system in the district from October 1891 and to the somewhat unduly large bids obtained at the sales for the previous lease.

Tinnevelly.—The decrease occurred mainly in the Ambásamudram and Tenkarai taluks and is due to the failure of the tree-tax system up to date in the former and to the closure of shops on the Travancore frontier in the latter.

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Salem.—The decrease, which occurred both under rentals and tree-tax, is ascribed to the adverse state of the season and to combination among bidders at the sales for the current lease.

South Canara.—The large increase in this district is due to the excellent results that attended the separate sale of shops and to the increase in their number from 826 to 1,099 in the current lease as well as to the extension of the regular tree-tax system to the three remaining taluks of the district in October 1891.

Malabar.—The increase in this district is due to the very successful sales of shops held for the current lease.

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

Arrack and toddy shops and incidence of revenue.

132. 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 arrack and toddy revenue in the several districts of the Madras Presidency during 1892-93.

District.	Population according to the Census of 1891.	Area in square miles.	Number of shops opened. Arrack. 1891-92.	Arrack. 1892-93.	Toddy. 1891-92.	Toddy. 1892-93.	Total. 1891-92.	Total. 1892-93.	Population per Arrack shop.	Population per Toddy shop.
1	2	3	4	5	6	7	8	9	10	11
Gánjam	1,589,477	4,728	593	600	472	410	1,065	1,040	2,649	3,612
Vizagapatam	1,943,211	4,619	213	212	913	786	1,126	998	9,166	2,472
Gódávari	1,951,645	4,796	1,293	1,318	1,095	1,087	2,388	2,405	1,481	1,795
Kistna	1,855,582	8,397	1,459	1,706	1,991	1,861	3,450	3,567	1,088	997
Nellore	1,463,736	8,765	886	331	880	885	1,265	1,219	4,382	1,664
Cuddapah	1,272,072	8,722	653	605	766	754	1,419	1,359	2,103	1,687
Anantapur	768,549	5,275	329	354	712	715	1,041	1,069	2,062	991
Bellary	900,126	5,975	283	267	599	609	882	876	3,371	1,478
Kurnool	817,811	7,514	523	433	960	972	1,483	1,405	1,889	841
Madras	676,990	370	102	105	464	449	566	554	6,448	1,508
Chingleput	912,456	2,501	267	191	498	452	705	643	4,777	2,019
North Arcot	2,180,487	7,616	698	673	1,328	1,311	2,026	1,984	3,240	1,663
South Arcot	2,162,861	5,217	1,093	1,054	456	461	1,549	1,515	1,995	4,692
Tanjore	2,228,114	3,709	274	246	2,132	2,120	2,406	2,366	9,057	1,051
Trichinopoly	1,372,717	3,631	258	261	255	256	513	517	5,259	5,362
Madura	2,608,404	8,808	628	588	1,107	1,044	1,735	1,632	4,436	2,498
Tinnevelly	1,918,095	5,387	437	423	816	791	1,253	1,214	4,530	2,422
Coimbatore	2,004,839	7,860	478	536	945	946	1,423	1,482	3,740	2,119
Nilgiris	99,797	957	35	32	..	..	35	32	3,119	..
Salem	1,962,591	7,529	481	483	933	921	1,414	1,404	4,063	2,131
South Canara	1,052,359	3,902	751	741	(a) 784	(b) 939	1,535	1,680	1,420	1,121
Malabar	2,641,928	5,585	899	782	1,380	956	2,279	1,738	3,378	2,764
Total	34,321,837	121,883	12,072	11,974	19,486	18,755	31,558	30,729	2,866	1,830

(a) Exclusive of 338 booths. (b) Exclusive of 120 booths.

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Statement giving particulars of population, area, shops and incidence of arrack and toddy revenue in the several districts of the Madras Presidency during 1892-93—*cont.*

District.	Number of square miles supplied by each Arrack shop.	Number of square miles supplied by each Toddy shop.	Revenue. Arrack.	Toddy.	Arrack and toddy.	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.
Ganjám	7·9	10·7	* 1,56,282	27,454	..	1,83,736	0 1 7	0 0 3	..	0 1 10
Vizagapatam	21·8	5·9	* 1,51,309	56,302	..	2,07,611	0 1 3	0 0 6	..	0 1 9
Gódávari	3·6	4·4	* 3,85,150	7,09,348	..	10,94,498	0 3 2	0 5 10	..	0 9 0
Kistna	4·9	4·5	6,18,729	2,90,420	..	9,09,149	0 5 4	0 2 6	..	0 7 10
Nellore	26·2	9·9	1,12,472	61,916	..	1,74,388	0 1 3	0 0 8	..	0 1 11
Cuddapah	14·4	11·6	1,92,168	1,49,212	..	3,41,380	0 2 5	0 1 11	..	0 4 4
Anantapur	14·9	7·4	1,75,155	2,19,665	..	3,94,820	0 3 11	0 5 0	..	0 8 11
Bellary	22·4	9·8	2,03,176	3,12,646	..	5,15,822	0 3 7	0 5 7	..	0 9 2
Kurnool	17·4	7·7	84,097	2,62,465	..	3,46,562	0 1 8	0 5 1	..	0 6 9
Madras	3·5	·8	4,96,702	4,31,760	..	9,28,462	0 11 9	0 10 2	..	1 5 11
Chingleput	13·1	5·5	1,19,086	1,47,610	..	2,66,696	0 2 1	0 2 7	..	0 4 8
North Arcot	11·3	5·8	4,79,264	3,12,388	..	7,82,652	0 3 5	0 2 4	..	0 5 9
South Arcot	4·8	11·3	4,47,902	2,12,296	..	6,60,198	0 3 4	0 1 7	..	0 4 11
Tanjore	15·1	1·7	1,81,326	8,39,575	..	10,20,901	0 1 4	0 6 0	..	0 7 4
Trichinopoly	13·9	14·2	2,10,279	1,76,261	..	3,86,540	0 2 5	0 2 1	..	0 4 6
Madura	15·0	8·4	1,93,573	2,28,157	..	4,21,730	0 1 2	0 1 5	..	0 2 7
Tinnevelly	12·7	6·8	1,01,425	1,53,009	..	2,54,434	0 0 10	0 1 3	..	0 2 1
Coimbatore	14·7	8·3	2,03,084	3,42,721	..	5,45,805	0 1 7	0 2 9	..	0 4 4
Nilgiris	29·9	..	1,81,130	..	..	1,81,130	1 13 0	..	..	1 13 0
Salem	15·6	8·2	2,27,986	3,66,343	..	5,94,329	0 1 10	0 3 0	..	0 4 10
South Canara	5·3	4·2	1,02,583	2,22,736	..	3,25,319	0 1 7	0 3 4	..	0 4 11
Malabar	7·1	5·8	1,28,803	2,43,866	25	3,72,694	0 0 9	0 1 6	..	0 2 3
Total	10·2	6·5	51,42,681	57,66,150	25	1,09,08,856	0 2 5	0 2 8	..	0 5 1

* Exclusive of the arrack revenue derived in the Agency tracts.

133. There was a decrease of 98 in the number of arrack shops opened during the year and of 731 or nearly 4 per cent. in that of toddy shops. The decrease is mainly due to the revision of liquor shops in rural tracts throughout the Presidency (*vide* paragraph 135 *infra*) and to the closure of shops in excess of local requirements, as gradually determined by the yearly extension of the independent shop system.

Variations in the number of shops.

Taking the Presidency as a whole, the total number of liquor shops opened during the year fell from 31,558 to 30,729 or by over 2 per cent. This must be regarded as very satisfactory in view of the enormous reductions made in the preceding years as will be seen from the figures in the margin. As compared with 1888–89, the decrease amounted to nearly 30 per cent. The variations as compared with the previous year in each district will be briefly explained below:—

Shops.	Number opened in				
	1888–89.	1889–90.	1890–91.	1891–92.	1892–93.
Arrack shops ..	17,261	14,664	12,754	12,072	11,974
Toddy shops ..	26,180	21,784	19,415	19,486	18,755
Combined arrack and toddy shops. *	395	261	..	..	..
Total ..	43,836	36,709	32,169	31,558	30,729

* The number of shops in Tamboli, a small outlying pattam of British Cochin, has not been reported.

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

Vizagapatam.—The decrease in the number of toddy shops is attributed to the introduction of the tree-tax system into five taluks of the district during the year.

Kistna.—The increase in the number of arrack shops is attributed to improvement in the season and to the fear on the part of renters, that unopened shops would be recommended for closure. The decrease in the number of toddy shops was due to the difficulties experienced in sub-renting shops, owing to the exorbitant demands made by some renters, and probably also to the introduction of tree-tax system into the Nuzvid and Gudivada taluks.

Nellore.—The decrease in the number of arrack shops is ascribed to the adverse state of the season.

Cuddapah.—The decrease in the number of arrack shops is attributed to the unfavorable character of the season, to the distance from depôts to shops and to the closure of shops situated near mosques or other places of public resort.

Kurnool.—The decrease in the number of arrack shops was due to the unfavorable season and to the consequent failure of renters to open as many shops as they would, under ordinary circumstances, have done.

Chingleput.—The decrease in the number of toddy shops was due to the reduction in the number of shops with reference to local requirements.

North Arcot.—The decrease in the number of arrack shops was due to the closure of shops found to be unnecessary in the previous year.

Tanjore.—The Collector reports that he is making inquiries regarding the transfer of certain unopened arrack shops to more suitable localities.

Madura.—The decrease in the number of arrack shops occurred mostly in the Ramnad zemindari and was probably due to the very unfavorable season; that in toddy shops was the result of reduction effected on better ascertainment of requirements.

Tinnevelly.—The decrease in the number of toddy shops is ascribed to the abolition of unimportant ones and to the introduction of the tree-tax system into the Ambasamudram taluk.

Coimbatore.—The increase in the number of arrack shops is attributed to increased demand for arrack, probably owing to improvement in the season.

South Canara.—The increase in toddy shops was due to the abolition of "bootl" in regular tree-tax areas and a corresponding addition to the number of toddy shops therein.

Malabar.—The decrease in the number of arrack and toddy shops is attributed to failure on the part of renters to open all sanctioned shops and to the toddy-drawers' strike in North Malabar.

The other variations are small and do not call for any remarks.

134. There was on an average one arrack shop for every 10·2 square miles and 2,866 persons against 9·9 square miles and 2,842 persons, and one toddy shop for every 6·5 square miles and 1,830 persons against 6·1 square miles and 1,761 persons in the previous year. The only districts in which toddy shops are situated very close to one another are Madras and Tanjore, and these, as already observed in previous reports, are two of the greatest toddy drinking districts of the Presidency besides being the most thickly populated.

Comparison of results.

135. The measures taken by the Board for the reduction of liquor shops in this Presidency were described in paragraph 110 of the report for 1890–91. 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 special attention of all Collectors was drawn to the observations of Government in the concluding portion of its order dated 13th June 1891, No. 533, Revenue, on the reduction of liquor shops in the rural tracts of the Presidency and they were requested to submit detailed reports on the subject. As it was not possible to lay down any fixed scale, as in the case of towns, the following conditions were ordered to be taken into consideration in estimating the reasonable requirements of each locality:—

Measures for reduction of shops.

(i) the area and population of the taluk;

(ii) the plan on which villages are generally laid out, whether compact or scattered;

(iii) the physical features of the country and the facility or otherwise of communication;

(iv) the habits of the people and the proportion of the drinking classes; and

(v) the preference shown by the people in general for particular kinds of liquor.

A consolidated report on the subject embodying the Board's orders passed in each case is being separately submitted to Government.*

136. The subject of consulting local bodies in regard to the location of liquor shops was considered last year, and rules were framed with the approval of Government for the general guidance of district officers in this matter. Distinct instructions were issued to the effect that where any alteration was contemplated in the number or sites of shops in a municipality, a list of the shops proposed and their sites should be forwarded to the Municipal Council for information, so that any representations from that body may be carefully considered. It was also directed that in other places representations from District or Taluk Boards or village unions should receive attention, and that sites of shops should, as far as practicable, be kept at a distance from market places, bathing ghats, schools, hospitals and places of public resort.

Location of shops.

In Bellary, Trichinopoly, Madura and certain other districts, the representations of municipal and other public bodies were duly considered during the year, while in most of the other districts it is reported that there was no occasion for any reference being made to such bodies. As observed in the concluding portion of paragraph 115 of the report submitted last year, the orders have not been in force sufficiently long to enable the Board to pronounce an opinion as to whether they are useful or otherwise.

137. On country spirits the incidence of taxation per head of population was, as usual, highest on the Nilgiris, namely, Rs. 1–13–0. Next come the Madras Town Circle, Kistna, Anantapur, Bellary, North

Incidence of revenue.

* *Vide* Board's Proceedings, No. 410, dated 25th September 1893.

Arcot, South Arcot and Gódávari with an incidence of 11 annas 9 pies, 5 annas 4 pies, 3 annas 11 pies, 3 annas 7 pies, 3 annas 5 pies, 3 annas 4 pies and 3 annas 2 pies respectively. The low incidence in the two northernmost districts is due to the people being addicted to the consumption of opium, while in Tanjore, Madura, Tinnevelly and Malabar it is accounted for by the preference for toddy shown by the drinking classes. In Nellore, the low incidence is attributed to three successive unfavorable seasons.

In taxation on toddy, the Madras Town Circle stands first, as usual, with 10 annas 2 pies per head of population. Next follow Tanjore, Gódávari, Bellary, Kurnool and Anantapur with 6 annas, 5 annas 10 pies, 5 annas 7 pies, 5 annas 1 pie, and 5 annas respectively.

Taking arrack and toddy together, it will be seen that Nilgiris stands first with an incidence of Rs. 1–13–0 per head of the population, though no toddy revenue is raised there. Next come Madras with Rs. 1–5–11, Bellary with 9 annas 2 pies, Gódávari with 9 annas, and Anantapur with 8 annas 11 pies. The lowest incidence was in the two northernmost districts of Ganjám and Vizagapatam, where it was 1 anna 10 pies and 1 anna 9 pies respectively.

The average incidence of taxation on arrack and toddy in the Presidency was 5 annas 1 pie per head of population as in the previous year. Considering the unfavorable state of the season and the high prices of food-grains that prevailed during the year under report, the result cannot be considered unsatisfactory.

CHAPTER VII.—FOREIGN LIQUOR.

Financial results.

138. 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. 2,61,093 against Rs. 2,16,096 in the previous year. The increase occurred mainly in the Madras, Nilgiri, Tinnevelly and Anantapur districts and was chiefly due to keen competition at the sales of taverns, to the increase in the number of beer taverns on the Nilgiris, and to the higher rate of fees charged during the year for wholesale, retail and refreshment room licenses :—

District.	Wholesale licenses.		Hotels and boarding-houses.		Taverns &c. for the retail sale of spirits to be consumed on the premises.		RETAIL. For the sale of spirits not to be drunk on the premises.		Refreshment rooms maintained by, or under the auspices 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.
Ganjám .. 1891–92	..	..	..	..	..	..	7	350	..	..	..	..	..	..	..	..	7	350	+ 525
Ganjám .. 1892–93	..	..	..	..	..	..	7	875	..	..	..	..	..	..	..	..	7	875	
Vizagapatam .. 1891–92	..	..	..	25	..	..	11	625	..	..	..	..	..	..	..	..	11	625	+ 600
Vizagapatam .. 1892–93	1	100	1	50	..	..	9	650	..	..	..	..	..	..	..	..	9	650	
Gódávari .. 1891–92	..	..	..	..	..	..	24	1,125	..	..	..	..	..	..	..	..	24	1,125	+ 1,229
Gódávari .. 1892–93	1	..	..	..	10	2,313	19	1,200	..	..	..	..	..	..	1	(f) 100	32	2,742	
Kistna .. 1891–92	..	..	..	..	10	2,067	18	2,375	..	..	..	..	..	..	..	..	43	3,220	+ 1,050
Kistna .. 1892–93	2	200	..	..	10	2,105	13	500	..	..	..	..	..	..	..	..	33	4,270	
Nellore .. 1891–92	5	125	..	..	20	2,347	7	1,625	..	..	..	..	..	..	..	..	15	2,015	+ 391
Nellore .. 1892–93	3	300	..	..	17	1,665	5	350	..	..	..	..	..	..	..	..	17	2,406	
Cuddapah .. 1891–92	..	..	..	..	8	1,781	11	650	1	25	..	..	2	20	..	..	26	3,461	+ 756
Cuddapah .. 1892–93	..	..	..	..	12	4,856	6	650	2	100	..	..	2	22	..	..	20	4,705	
Anantapur .. 1891–92	..	..	..	..	12	3,458	9	1,125	1	25	..	..	..	..	..	..	24	1,895	+ 2,205
Anantapur .. 1892–93	1	..	..	25	11	1,425	7	850	1	50	..	..	..	..	..	..	11	4,030	
Bellary .. 1891–92	..	..	1	..	2	2,360	8	1,000	2	50	..	..	..	..	1	5	15	1,875	+ 392
Bellary .. 1892–93	..	..	1	25	5	1,245	11	550	2	50	..	..	..	..	1	5	20	1,453	
Kurnool .. 1891–92	..	..	..	..	4	603	6	750	2	100	..	..	..	..	..	..	14	494	+ 337
Kurnool .. 1892–93	..	..	..	..	2	244	4	200	2	50	..	..	..	..	..	..	8	831	
Madras .. 1891–92	38	950	3	375	3	281	4	800	2	50	8	950	19	150	20	1,475	94	1,46,947	+ 20,262
Madras .. 1892–93	36	3,600	4	475	* 66	1,37,297	50	4,750	..	..	9	2,350	32	354	(b) 18	1,075	213	1,66,209	
Chingleput .. 1891–92	..	..	..	..	(a) 65	1,50,180	49	8,375	..	..	..	..	..	..	..	..	8	1,370	+ 645
Chingleput .. 1892–93	..	..	..	..	6	1,195	1	50	..	..	..	..	..	..	..	..	8	1,015	
North Arcot .. 1891–92	..	..	..	..	6	1,740	1	125	1	25	..	..	..	..	..	..	9	10,451	+ 1,639
North Arcot .. 1892–93	..	..	..	..	20	9,556	16	800	3	50	1	50	..	..	..	..	39	8,752	
South Arcot .. 1891–92	1	25	..	..	20	7,417	9	350	4	200	..	..	1	3	..	..	34	1,966	+ 200
South Arcot .. 1892–93	..	..	..	..	14	1,240	7	375	2	50	..	..	1	45	..	..	24	1,466	
Tanjore .. 1891–92	1	100	1	50	12	987	3	750	3	100	..	..	1	30	..	..	18	3,116	+ 630
Tanjore .. 1892–93	1	25	..	..	4	1,223	13	1,625	3	75	..	..	1	..	..	..	24	2,746	
Trichinopoly .. 1891–92	..	..	..	..	..	791	15	550	1	150	..	..	..	1	..	15	33	615	+ 701
Trichinopoly .. 1892–93	..	..	..	..	..	..	11	650	2	25	..	..	..	..	1	16	14	1,316	
Madura .. 1891–92	..	..	..	..	5	1,177	20	1,250	2	50	..	..	..	1	..	..	27	2,227	+ 1,302
Madura .. 1892–93	200	..	..	..	5	1,664	13	1,625	2	100	..	..	..	..	1	(f) 100	23	3,589	
Tinnevelly .. 1891–92	25	..	1	25	6	3,113	13	650	1	25	..	..	..	..	..	..	22	3,868	+ 3,564
Tinnevelly .. 1892–93	100	..	1	25	6	5,777	12	1,500	..	..	..	..	..	..	..	..	20	7,402	
Coimbatore .. 1891–92	..	..	..	..	3	2,016	11	550	..	75	1	25	..	..	..	..	18	2,656	+ 459
Coimbatore .. 1892–93	..	..	..	..	3	1,875	8	1,000	3	150	1	50	2	40	..	..	17	3,115	
Nilgiris .. 1891–92	3	75	5	350	28	* 14,865	† 33	1,650	..	..	2	75	2	18	..	..	73	16,733	+ 12,554
Nilgiris .. 1892–93	6	600	4	300	34	(c) 20,365	17	(d) 1,900	..	50	1	50	6	67	1	5	69	29,287	
Salem .. 1891–92	..	..	..	..	5	2,067	14	700	2	50	..	..	..	..	..	..	22	2,842	+ 201
Salem .. 1892–93	..	..	1	..	5	1,291	10	1,250	2	100	..	..	..	..	..	..	17	2,641	
South Canara .. 1891–92	..	..	..	..	3	55	6	300	..	..	..	..	..	..	..	..	11	405	+ 508
South Canara .. 1892–93	2	200	..	..	3	88	5	625	..	..	3	125	4	30	..	..	10	913	
Malabar .. 1891–92	6	150	5	225	25	3,718	31	1,700	1	25	..	..	6	36	..	..	78	5,973	+ 1,163
Malabar .. 1892–93	9	900	3	75	23	2,950	22	3,125	1	50	..	..	..	..	..	..	67	7,136	
Total .. 1891–92	65	1,500	17	1,075	244	1,91,163	351	15,800	25	625	14	1,175	28	263	22	1,495	741	2,16,096	+ 44,997
Total .. 1892–93	63	6,300	14	950	249	2,14,940	256	33,900	22	1,250	12	2,400	51	453	23	1,360	693	2,61,093	

(a) Includes 2 beer taverns.
(c) Includes 16 beer taverns.
* Includes 7 beer taverns.
(b) Includes 8 rectification licenses.
(d) Includes 3 beer retail licenses.
† Includes 7 licenses for the sale of beer only.
(e) Includes 1 beer tavern.
‡ Includes 5 auctioneers and 14 rectification licenses.
(f) Rectification license.

Wholesale licenses.

139. The fee for this class of license was, during the year under review, raised from Rs. 25 to Rs. 100. The revenue under this head amounted to Rs. 6,300 against Rs. 1,500 in the previous year. The increase occurred mainly in the Madras, Nilgiri and Malabar districts.

Taverns.

140. *Tavern licenses for the sale of beer only.*—As observed in paragraph 118 of the report for 1891–92, taverns for the sale of beer only were for the first time sanctioned in that year in certain selected localities, namely, Bellary Cantonment, Madras and the Nilgiris. In the last-named district, the sale of beer having been prohibited in ordinary foreign liquor taverns, the number of beer taverns originally sanctioned for the district, namely 7, was found insufficient to meet the reasonable requirements of the public and was therefore increased to 16. The total amount realized by the sale of beer taverns in the Presidency was Rs. 13,840, as per details given in the margin, against Rs. 3,950 in the previous year. The increase was confined to the Nilgiris and is attributed to keen competition due to the withdrawal of the privilege of selling beer from ordinary foreign liquor tavern keepers.

	No. of shops.	Amount realized.
Bellary ..	1	(a) 60
Madras ..	9	1,080
Nilgiris ..	16	12,700
Total ..	26	13,840

(a) Revised figure.

Taverns for the sale of foreign liquor.—The sales of this class of license fetched a sum of Rs. 2,00,700 against Rs. 1,87,213 in the previous year, thus showing an increase of Rs. 13,487. The increase was chiefly due to the high bids obtained in the Anantapur, Madras and Tinnevelly districts. In Anantapur, it was due to the opening of 4 additional taverns in connection with the opening of the Villupuram-Guntakal railway, while in the other two districts it is attributed to keen competition. In Cuddapah, North Arcot and Malabar there was a large falling off in rents, due in the first two districts to the state of the season. The variations in the other districts are small and call for no remarks.

Retail shop licenses.

141. In G.O., dated 22nd January 1892, Mis. No. 445, Revenue, licenses for the retail sale of foreign liquor, not to be consumed on the premises, were ordered to be sold by auction, and to safeguard the interests of old established firms and merchants of standing and repute special licenses under the designation of "combined wholesale and retail licenses" were ordered to be issued on fixed fees (Rs. 200 in Madras and 150 in the mofussil) in G.O., dated 18th February 1892, Mis. No. 986, Revenue. Some of the leading firms of Madras were dissatisfied with the change in the system of disposing of these licenses and memorialised Government on the subject, as the result of which, Government, in its order, dated 25th February 1892, No. 180, directed that the question of auctioning the shops should be postponed for another year and that, in the meanwhile, licenses should be issued as usual on fixed fees which were, however, raised from Rs. 100 in Madras and Rs. 50 elsewhere to Rs. 175 and Rs. 125, respectively. The increase in the fee led to a decrease in the number of licenses taken out from 331 in 1891–92 to 255 in the year under review. It is, however, satisfactory that the revenue has very largely increased from Rs. 18,800 in the previous year to Rs. 33,900 in the year under report. The increase was general and occurred in all the districts. In Madras the revenue from this source rose from Rs. 4,750 to Rs. 8,375. The figures in the statement for the Nilgiri district include the fees for licenses for the retail sale of beer only, which were issued on payment of Rs. 50 to purchasers of beer taverns.

Refreshment room licenses.

142. The increase under refreshment rooms—railway and other kinds—was due to the enhancement of the fees which were raised from Rs. 25 to Rs. 50 for the former and from Rs. 175 or 100 to Rs. 250 in Madras for the latter.

Rectification licenses.

143. Licenses for the rectification of foreign spirits, which were for the first time introduced during 1891–92, were granted to respectable firms on payment of a fee of Rs. 100 per annum. These are shown under "special licenses." Of the 10 licenses issued during the year, 8 were in Madras against 14 in the previous year, 1 in Gódávari and 1 in Madura. The decrease in the number issued in Madras has not been accounted for, but it is probably due to the business not having been found profitable.

The variations under the other classes of license are small and call for no comment.

Imports of foreign liquors.

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

—	1890–91.		1891–92.		1892–93.		Increase or decrease as compared with 1891–92.	
	Quantity.	Duty.	Quantity.	Duty.	Quantity.	Duty.	Quantity.	Duty.
	GALS.	RS.	GALS.	RS.	GALS.	RS.	GALS.	RS.
Spirits	203,399	9,74,223	180,605	9,29,197	180,083	9,17,854	— 522	— 11,343
Wines and liqueurs ..	60,664	72,891	50,268	67,298	51,587	67,471	+ 1,319	+ 173
Ale, beer and porter	540,462	32,884	434,350	28,234	605,991	37,679	+171,641	+ 9,445
Other sorts	480	30	230	14	194	12	— 36	— 2
Total ..	805,005	10,80,028	665,453	10,24,743	837,855	10,23,016	+172,402	— 1,727

Thus the quantity imported has increased from 665,453 gallons in 1891–92 to 837,855 gallons in the year under report, though the total amount of customs duty collected has fallen from Rs. 10,24,743 to Rs. 10,23,016 or by Rs. 1,727. This is evidently due to a decrease in the imports of "spirits" and an increase under "wines and liqueurs" and "ale, beer and porter" which are more lightly taxed than "spirits."

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

Countries.	Spirits.				Wines and Liqueurs.				Ale, Beer and Porter.	
	1891–92.		1892–93.		1891–92.		1892–93.		1891–92.	
	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	70,536	5,55,391	83,897	6,70,545	30,988	2,56,323	35,300	2,65,363	409,757	4,86,547
Ceylon	91,617	1,16,628	75,429	1,01,566	555	2,401	208	1,252	453	1,009
Germany	3,581	16,681	7,239	26,337	1,065	5,637	2,172	14,478	23,927	66,485
France	11,103	98,527	8,057	63,013	14,398	1,02,944	9,144	73,686	8	20
Austria	77	1,969	524	3,592	1,580	6,405	1,965	11,125	..	..
Belgium	1,920	6,274	3,111	13,685	324	2,976	85	1,481	204	672
Holland	1,703	5,622	1,726	5,094	..	..	42	901	..	..
Portugal	..	..	..	..	4	34	202	2,836	..	..
Italy	6	49	3	73	430	2,514	684	3,685	..	..
Spain	..	..	..	..	1,079	9,620	900	5,985	..	..
Malta	..	..	..	..	46	182	117	611	..	..
Total ..	180,543	8,01,141	179,996	8,83,911	49,769	3,89,036	50,819	3,81,403	434,349	5,54,733

Countries.	Ale, Beer and Porter—*cont.*		Other Sorts.				Total.			
	1892–93.		1891–92.		1892–93.		1891–92.		1892–93.	
	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 ..	568,503	6,46,308	230	694	194	639	510,611	12,98,955	687,894	15,82,856
Ceylon	71	230	..	..	..	..	92,625	1,20,038	75,708	1,03,048
Germany	35,148	80,707	.	..	..	..	28,573	88,803	44,559	1,21,522
France	24	92	..	..	..	..	25,709	2,01,491	17,235	1,36,797
Austria	40	120	..	..	..	..	1,657	8,374	2,529	14,837
Belgium	2,205	5,754	..	..	..	..	2,448	9,922	5,401	20,920
Holland	..	..	..	..	..	..	1,703	5,622	1,768	5,995
Portugal	..	..	..	..	..	.	4	34	202	2,836
Italy	..	..	..	..	..	..	436	2,563	687	3,758
Spain	..	..	..	..	..	..	1,079	9,620	4900	5,985
Malta	..	..	..	..	..	..	46	182	117	611
Total ..	605,991	7,33,211	230	694	194	639	664,891	17,45,604	837,000	19,99,164

There was a decrease in the imports of spirits from Ceylon and of both spirits and wines and liqueurs from France. The decrease was, however, more than made up by

the increased imports of all kinds of liquor from the United Kindom and Germany and of spirits and ale, beer and porter from Belgium. The large net increase of 171,642 gallons under ale, beer and porter was mainly due to large importations from the United Kingdom to complete contracts with the several regimental canteens.

Spirits excised from distilleries.

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

Where excised.	Potable Spirits.		Methylated Spirits.	
	Quantity.	Duty.	Quantity.	Duty.
1	2	3	4	5
	GALS. PROOF.	RS.	GALS. PROOF.	RS.
Aska distillery	259	1,555	..	..
Bezwada distillery	20	122	..	..
Messrs. Abraham and Co.'s distillery, Bellary.	723	4,336	..	..
Messrs. Abraham and Virabhadrappa's distillery, Bellary.	244	1,462	..	..
Sea Customs house, Madras ..	444	2,664	..	..
Tondiarpet distillery do. ..	62	371	..	..
Ranipet distillery	1,458	8,748	2,404	115
Palmanér distillery	136	816	..	..
Nellikuppam distillery	503	3,018	5,324	399
Tanjore do.	3	17	..	..
Madura do.	10	63	..	..
Tachanallore do.	131	789	..	..
Coimbatore do.	1,318	7,909	..	..
Pódanúr do.	435	2,910	..	..
Aravenghat do.	2,069	12,411	..	..
Suramangalam do.	33	196	..	..
Total* .. 1892–93 ..	7,848	47,087	7,728	514
Total* .. 1891–92 ..	6,752	40,515	14,666	727

* Exclusive of 1,608 (against 91 in 1891–92) gallons of proof spirits (raisin wine) manufactured by the Jesuit Mission at Trichinopoly for sacramental purposes under the sanction accorded in G.O., dated 12th August 1891, No. 4443.

The quantity of locally-made "foreign" spirits issued from the several distilleries increased from 6,752 gallons (proof) in 1891–92 to 7,848 gallons (proof) in the year under review with a corresponding rise under collections of excise duty thereon. The issues of methylated spirits, however, show a large decrease from 14,666 gallons in 1891–92 to 7,728 gallons in 1892–93.

147. The following statement shows the consumption of locally-made potable spirits in the several districts of the Presidency as compared with the previous year :—

District.	Consumption of locally-made Foreign Spirits in		Difference.	
	1891–92.	1892–93.	Increase.	Decrease.
	GALS. PROOF.	GALS. PROOF.	GALS. PROOF.	GALS. PROOF.
Ganjám	467	258	..	209
Vizagapatam	..	..	..	..
Gódávari	..	..	..	..
Kistna	2	21	19	..
Nellore	..	4	4	..
Cuddapah	..	410	410	..
Anantapur	..	430	430	..
Bellary	..	439	439	..
Kurnool	..	18	18	..
Madras	256	1,168	912	..
Chingleput	..	..	..	..
North Arcot	74	575	501	..
South Arcot	32	9	..	23
Tanjore	6	3		3
Trichinopoly	91	1,608	1,517	..
Madura	..	16	16	..
Tinnevelly	415	142	..	273
Coimbatore	59	272	213	..
Nilgiris	3,894	3,562	..	332
Salem	20	32	12	..
South Canara	..	..	..	..
Malabar	..	..	..	..
Total ..	† 5,316	† 3,967	4,491	840
Net increase ..	..	..	3,651	

† Inclusive of the quantities manufactured by the Jesuit Mission at Trichinopoly and exclusive of the issues from distilleries to Bangalore, Calcutta, Trivandrum and certain other places.

There was a net increase of 3,651 gallons in the consumption of locally-manufactured "foreign" spirits in the several districts of the Presidency. The variations are accounted for below :—

Ganjám.—The decrease is attributed to the large importation of cheap European spirits and the increased consumption of country spirits in Berhampur town.

Cuddapah and Coimbatore.—The increase in these districts is ascribed to improvement in the season.

Anantapur.—The increase was due to the opening of 4 additional taverns in the district.

Bellary.—The increase was due to the fact that tavern-keepers were allowed this year to take liquor at any strength at the tariff rate of duty, which was not the case last year, as the Assistant Commissioner, Arcot Sub-Division, had inadvertently issued an order prohibiting the issues of spirits weaker than 10° under-proof to taverns.

Madras.—The increase is attributed to the issue of plain spirits to tavern-keepers at the beginning of the year under a mistaken impression that they might be sold in taverns in the town, although such sale was prohibited under the license.

North Arcot.—The increase is not fully explained, but is apparently due to the popularity of the liquor manufactured at the Ranipet and Palmanér distilleries.

Trichinopoly.—The increase in this district was due to permission to manufacture wine for sacramental purposes having been accorded to the Jesuit Mission during the middle of 1891–92.

Tinnevelly.—The departure of a large number of Arabs, who visited Tuticorin in the previous year for the pearl and chank fisheries, is assigned as the cause of the decrease.

Nilgiris.—The decrease is ascribed to the following causes :—

(1) Fewer foreign liquor licenses issued than in the previous year,
(2) Reduction in the number of season visitors, and
(3) Increased consumption of country brewed beer.

The variations in the other districts are small and do not call for any special remarks.

Breweries.

148. As in the preceding year, there were two breweries at work—the Castle Brewery at Aravenghat belonging to Messrs. Leishman and Co. and the Nilgiri Brewery at Ootacamund. The former continued working throughout the year, while the latter, which was closed by the Murree Brewery Company in the beginning of 1892, was re-opened in January 1893 but under the management of Messrs. Leishman and Co.

Issues from Breweries.

149. The following statement shows the quantity of beer issued from the two breweries during the last four years and the duty collected, at the rate of one anna per gallon, on issues to the general public. As in the previous year there were no issues made to the Commissariat Department, free of duty, owing to the expiry of the Murree Brewery Company's contract for the supply of beer to European troops stationed in the Presidency :—

Year.	Quantity of Beer			Duty collected.
	Issued to the Commissariat Department free of duty.	Issued to the public.	Total.	
	GALS.	GALS.	GALS.	RS.
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
1892–93	..	229,533	229,533	14,346

The total quantity of beer issued during the year amounted to 229,533 gallons against 231,205 gallons in the year previous, the duty thereon being Rs. 14,346 and Rs. 18,722 respectively. The decrease was due to the Nilgiri Brewery at Ootacamund having been closed during the greater part of the year.

CHAPTER VIII.—OPIUM AND INTOXICATING DRUGS.

Quantity of opium imported.

150. During the year under review, the quantity of opium imported into th Presidency amounted to 508 chests of 140¼ lb. each agains 509½ chests during the previous year, and the duty thereo adjusted by the Accountant-General was Rs. 3,55,600 agains Rs. 3,56,650. The following statement compares the imports into each distric during 1891–92 and 1892–93 :—

District.	Number of chests imported during 1891–92.	1892–93.
Vizagapatam	127	120
Gódávari	274	261
Kistna	27	36
Bellary	4½	2
Madras	76	88
South Canara	1	1
Total	509½	508

A sum of Rs. 28,200 has also been adjusted on advices from the Accountan General, Bombay, on account of the duty on opium supplied to the Native States Cochin and Travancore.

Revenue.

151. The total opium revenue of the Presidency during the year under repo amounted, as shown below, to Rs. 7,25,151 against Rs. 7,17,38 for the previous year :—

	1891–92.	1892–93.
	RS.	RS.
Pass-duty on opium imported into the Presidency ...	3,56,650	3,55,600
Do. on opium supplied to Travancore and Native Cochin ...	30,600	28,200
Rentals for the monopoly of vend (including miscellaneous items) ...	3,30,139	3,41,351
Total ...	7,17,389	7,25,151

In spite of the decrease under pass-duty on opium imported into the Presidenc including the Native states of Cochin and Travancore, there was a net increase Rs. 7,762 in the total opium revenue of the Presidency. This was mainly due the very high rentals for the Vizagapatam Agency tracts, where the privilege of t supply of opium to licensed vendors was let out on tender for a sum of Rs. 22,2 against only Rs. 8,100 in the previous year.

Rentals.

152. The subjoined statement shows the vend rents obtain in the several districts as compared with 1891–92 :—

District.	Rentals. 1891–92.	1892–93.	Increase or decrease.	District.	Rentals. 1891–92.	1892–93.	Increa or decrea
	RS.	RS.	RS.		RS.	RS.	RS.
Ganjám	22,970	25,755	+ 2,785	Tanjore	4,840	5,837	+
Vizagapatam	* † 55,470	* † 82,364	+ 26,894	Trichinopoly	4,396	5,621	+ 1,
Gódávari	‡ 88,004	‡ 93,078	+ 5,074	Madura	7,050	6,109	—
Kistna	28,353	25,563	— 2,795	Tinnevelly	3,829	3,307	—
Nellore	6,058	4,511	— 1,547	Coimbatore	7,770	6,770	— 1,
Cuddapah	9,254	5,544	— 3,710	Nilgiris	6,600	4,370	— 2,
Anantapur	2,965	3,600	+ 635	Salem	5,269	5,227	—
Bellary	6,799	5,193	— 1,606	South Canara	1,120	1,305	+
Kurnool	8,586	6,190	— 2,396	Malabar	17,965	21,540	+ 3,
Madras	19,000	14,080	— 4,920				
Chingleput	4,357	1,809	— 2,548	Total	3,29,734	3,41,095	+ 11,
North Arcot	16,872	10,844	— 6,028				
South Arcot	2,202	2,478	+ 276				

* Includes Rs. 11,165 and Rs. 16,139, the rentals obtained for the licenses issued in the Agency tracts in 1891–92 1893–93, respectively.

† Includes Rs. 364 and Rs. 145, the amounts realized by the sale of Government opium to licensed shops in 189 and 1892–93, respectively.

‡ Includes Rs. 3,489 and Rs. 4,828, the rents derived from the Agency tracts during 1891–92 and 189 respectively.

Variations in rentals.

The decrease in Kistna and Nilgiris is attributed to the high bids and consequent loss incurred by renters in the preceding years, while in Madras it is ascribed to the abolition of the so-called "smoking dens" under the recent orders of the Government of India. In most of the other districts where there was a decrease, it was due to the unfavorable season. The increase of rentals in the districts of Ganjám, Vizagapatam and Trichinopoly was due to keen competition, while that in Gódávari is ascribed to reckless bidding for some of the farms. In Malabar the increase was confined almost entirely to the Cochin taluk and was due, as explained in paragraph 131 of the report submitted last year, to the opium renter of Native Cochin buying up the Cochin farm regardless of cost in order to avoid the risk of smuggling from British into Native Cochin.

Agency tracts—Ganjám and Gódávari.

153. Licenses for the sale of opium in shops in the Agency tracts of Ganjám were granted free as usual. In the Gódávari district, the shops in the Agency tracts were separately sold by auction as in previous years, subject to the following conditions, namely, (1) that not less than 3½ 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 a few villages where no purchasers of shops were forthcoming. The rentals obtained during the year amounted to Rs. 4,828 against Rs. 3,489 in the previous year as per details given below :—

	1891–92.	1892–93.
	RS.	RS.
Chodavaram	1,329	910
Yellavaram	662	2,164
Polavaram	779	957
Bhadrachalam	719	797
Total ...	3,489	4,828

There was thus a net increase of Rs. 1,339 in the rentals obtained. The increase was, however, only apparent and was due to the fact that the amount shown against Yellavaram for 1891–92 represents the rent for the last quarter of the year, Yellavaram having been only just then constituted into a separate division.

Vizagapatam—privilege of supply.

154. As in the previous year, the monopoly of the supply of opium to the hill tracts of Vizagapatam was let out on tender for a sum of Rs. 22,225 against Rs. 8,100 in 1891–92 to Hemraj Ramlal, one of the licensed importers in the district, on condition of his selling to licensed vendors at 3¼ tolas per rupee in Gudum, Paderu and Malkanagiri and at 3 tolas in the rest of the Agency tracts.

Privilege of vend.

The system under which the privilege of sale was disposed of has been explained in paragraph 37 *supra*. In accordance with it, 56 licenses were sold by auction, 33 were issued on fixed fees of Rs. 15 and 30 and 7 * were granted free of fee in localities where the consumption fell below 1,000 tolas per annum.

* Rayaghada	1
Golgonda	1
Paderu	5
Total	7

The following statement shows the distribution of the licenses sold by auction and issued on fixed fees and the amount realized thereon during 1892–93 :—

Tracts.	Licenses issued to shops sold in auction.		Licenses issued on fixed fees.		Total.	
	Number of shops.	Fees collected.	Number of shops.	Fees collected.	Number of shops.	Fees collected.
		RS.		RS.		RS.
Potanghi	16	3,140	4	105	20	3,245
Kbraput	2	755	..	..	2	755
Jeypore	6	2,855	1	15	7	2,870
Nowrangapur	2	1,050	2	60	4	1,110
Malkangiri	11	2,255	6	135	17	2,390
Gunupur	1	290	4	90	5	380
Rayagada	1	280	2	30	3	310
Bissemkattack	1	215	..	..	1	215
Parvatipuram	1	125	..	..	1	125
Golgonda	5	1,880	4	75	9	1,955
Paderu	9	2,564	8	135	17	2,699
Viravilli	..	..	2	45	2	45
Srungavarapukota	1	40	..	..	1	40
Total ..	56	15,449	33	690	89	16,139

The revenue derived from these shops increased from Rs. 11,165 in 1891-92 to Rs. 16,139 during the year under review. The increase was due to the transfer of certain shops from the Golgonda taluk to the Agency farm, to some shops which had been given on fixed fees during the previous year being sold by auction in the year under review and to others for which free licenses had been given having been charged with fixed fees in consideration of increased sales.

The total quantity of opium consumed in the Vizagapatam Agency tracts was 8,542 lb. this year against only 7,327 lb. in the preceding year. The Collector is disappointed by the increase after the steady decline which has gone on for some years past; he attributes it, however, to the large sums of money which passed into the Agency in exchange for grain during the dry weather of 1892 owing to scarcity in the plains.

Stock account of opium.

155. 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	16,380
Received from Indore	71,864
Purchased by incoming renters	1
Confiscated opium sold to renters	3
Received from other districts (including quantities in transit at the end of 1891-92)	14,747
Total ...	103,495

Issues.	
Quantity retailed	69,547
Sold to vendors of intoxicating drugs	3,375
Sent to other districts (including quantites in transit at the end of 1892-93)	15,501
Exported to foreign territory	100
Dryage (including quantities destroyed), &c.	787
Total ...	89,310
Closing balance ...	14,185

As stated in previous reports, the above figures are based on the informatio furnished by renters and are not therefore entirely to be relied upon. A compariso of the quantities sent by the Opium Agent at Indore with the quantities show as received leaves a difference of 617 lb. to be accounted for. This is, however, du to the fact that the Collector's figures include quantities in transit at the end 1891-92, received in 1892-93, and exclude those in transit at the end of 1892-93.

Intoxicating drugs manufactured from opium.

156. The quantities of intoxicating drugs manufactured from opium, sold in the several districts, are shown below. As in the previous year, there was a balance of 10 lb. in the Kistna district left in hand at the end of the year:—

	Intoxicating drugs retailed.	
	1891-92.	1892-93.
	LB.	LB.
Ganjám	235	243
Vizagapatam	299	588
Gódávari	159	239
Kistna	162	145
Nellore	29	25
Cuddapah	53	103
Anantapur	...	...
Bellary	88	102
Kurnool	36	58
Madras	585	656
Chingleput	33	19
North Arcot	341	277
South Arcot	...	5
Tanjore	788	212
Trichinopoly	201	223
Madura	322	207
Tinnevelly	44	12
Coimbatore	40	33
Nilgiris	...	...
Salem	157	113
South Canara	21	17
Malabar	...	...
Total ...	3,543	3,277

157. The following statement shows the number of shops open for the sale of opium and intoxicating drugs during the year under review and of those in the previous year:—

Shops.

	Number of shops for the sale of opium and intoxicating drugs in	
	1891-92.	1892-93.
Ganjám	88	88
Vizagapatam	116	112
Gódávari	* 420	419
Kistna	75	75
Nellore	30	26
Cuddapah	22	22
Anantapur	8	10
Bellary	11	7
Kurnool	22	22
Madras	20	18
Chingleput	11	12
North Arcot	41	42
South Arcot	16	13
Tanjore	23	22
Trichinopoly	14	15
Madura	16	12
Tinnevelly	18	13
Coimbatore	24	21
Nilgiris	4	4
Salem	23	21
South Canara	4	4
Malabar	28	26
Total ...	1,034	1,004

* Revised figure.

There was a decrease of 30 in the number of shops opened in the Presidency. The decrease occurred chiefly in the Vizagapatam, Nellore, Bellary and Tinnevelly districts and was mainly due to the unfavorable season. The variations in the other districts are too small to call for any remarks.

Consumption of opium and intoxicating drugs.

158. Appendix E gives particulars of the comsumption, &c., of opium and intoxicating drugs prepared therefrom. The quantity of opium retailed for consumption, including that sold in the shape of drugs, was 72,907 lb. or ·082 of a tola per head of the population against ·074 of a tola in 1891–92, calculated on the population statistics of the last census. Of the quantity retailed, 61,724 lb. or nearly 85 per cent. was consumed in the four northern districts. The consumption per head of population was, as usual, highest in Gódávari (·725 of a tola), next come Vizagapatam with ·226, Nilgiris with ·150, Madras with ·147, Kistna with ·103, Ganjám with ·071, Kurnool with ·039, Malabar with ·030, Bellary with ·020 and Cuddapah and North Arcot with ·019 each. The consumption in the other districts is small, ranging from ·015 in Coimbatore to ·003 in Tinnevelly. The partiality of the inhabitants of the Northern Circars for opium is well known. On the Nilgiris 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 Cuddapah and Kurnool probably accounts for the high rate in those districts. The rate of consumption per head in other districts is moderate and calls for no remark.

Variations in consumption.

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

District.	Quantity retailed. 1891–92.	Quantity retailed. 1892–93.	Increase.	Decrease.
	LB.	LB.	LB.	LB.
Ganjám	3,645	3,384	..	261
Vizagapatam	14,637	15,846	1,209	..
Gódávari	31,760	37,703	5,943	..
Kistna	4,479	4,791	312	..
Nellore	509	395	..	114
Cuddapah	590	615	25	..
Anantapur	332	191	..	141
Bellary	518	453	..	65
Kurnool	888	792	..	96
Madras	1,278	1,666	388	..
Chingleput	136	165	29	..
North Arcot	1,081	1,046	..	35
South Arcot	339	244	..	95
Tanjore	1,046	566	..	480
Trichinopoly	348	440	92	..
Madura	599	540	..	59
Tinnevelly	133	153	20	..
Coimbatore	611	750	139	..
Nilgiris	368	375	7	..
Salem	536	641	105	..
South Canara	133	150	17	..
Malabar	2,117	2,001	..	116
Total ..	66,083	72,907	8,286	1,462
			+ 6,824	

Twelve of the 22 districts show an increase and the remaining 10 show a decrease as compared with the previous year, the net increase being 6,824 lb. The increase was largest in the Gódávari, Vizagapatam, Madras and Kistna districts, and the decrease in Tanjore. The increase in Vizagapatam was mainly due to the enlarged consumption in the Agency tracts already explained in paragraph 154 above. In Gódávari the increase is only apparent and is attributed to undue falling off in the consumption in the previous year owing to a rise in the price of food-grains as compared with 1890-91. The consumption in the district still shows a decrease. The increase in Kistna is ascribed to the favorable state of the season, while in Madras the increase which is however comparatively slight has not been accounted for. The decrease in Tanjore is attributed to the unusually large consumption of intoxicating drugs in the

previous year by the numerous pilgrims, &c., that attended the Kumbabhishekam ceremonies in certain important temples of the district. In Ganjám the decrease is attributed to the Goomsur renter for 1891-92 having sold opium at 3 tolas per rupee towards the close of this lease which led to large purchases at the time and decreased the demand for the drug at the beginning of the year under report. The variations in the other districts are small and call for no comment.

Retail prices.

160. The retail selling prices of opium were, as usual, lowest in the four Northern districts, being 7 annas 11 pies, 6 annas 9 pies, 5 annas and 7 annas per tola in Ganjám, Vizagapatam, Gódávari and Kistna respectively. In the other districts the average price varied from 9 annas 9 pies to 12 annas 9 pies.

161. *Poppy heads.*—Thirty licenses at 8 annas each were issued for the sale of poppy heads in the districts noted in the margin against 37 in the previous year. The total quantity of poppy-heads dealt with was 426 lb. against 527 lb. in 1891–92. The decrease was due to ordinary fluctuations in the trade. The article is not consumed in the Presidency to any great extent. It is generally, if not exclusively, used for medicinal purposes.

Bellary	2	Trichinopoly ..	5
Madras	10	Madura	1
Chingleput	2	Salem	1
North Arcot	6		
Tanjore	3	Total ..	30

Incidence of opium revenue.

162. The following statement shows the incidence of opium revenue per head of the population in the several districts of the Presidency, omitting fractions of a pie. The pass-duty on opium has been taken as 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, namely, 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 (including miscellaneous items).	Total revenue.	Incidence of taxation per head of the population.
		LB.	RS.	RS.	RS.	RS. A. P.
Ganjám	(a) 1,896,803	3,384	16,920	25,772	42,692	0 0 4
Vizagapatam	(a) 2,802,992	15,846	79,230	82,453	1,61,683	0 0 11
Gódávari	(a) 2,678,782	37,703	188,515	93,128	2,81,643	0 2 2
Kistna	1,855,582	4,791	23,955	25,565	49,520	0 0 5
Nellore	1,463,736	395	1,975	4,511	6,486	0 0 1
Cuddapah	1,272,072	615	3,075	5,553	8,628	0 0 1
Anantapur	798,549	191	955	3,600	4,555	0 0 1
Bellary	900,126	453	2,265	5,204	7,469	0 0 2
Kurnool	817,811	792	3,960	6,190	10,150	0 0 2
Madras	452,518	1,666	8,330	14,085	22,415	0 0 10
Chingleput	1,136,928	165	825	1,809	2,634	0 0 0·5
North Arcot	2,180,487	1,046	5,230	10,847	16,077	0 0 1
South Arcot	2,162,851	244	1,220	2,178	3,398	0 0 0·3
Tanjore	2,228,114	566	2,830	5,844	8,674	0 0 0·7
Trichinopoly	1,372,717	440	2,200	5,628	7,828	0 0 1
Madura	2,808,464	540	2,700	6,109	8,809	0 0 0·5
Tinnevelly	1,916,995	153	765	3,307	4,072	0 0 0·4
Coimbatore	2,064,839	750	3,750	6,770	10,520	0 0 1
Nilgiris	99,797	375	1,875	4,371	6,246	0 1 0
Salem	1,962,591	641	3,205	5,272	8,477	0 0 0·8
South Canara	1,052,339	150	750	1,305	2,055	0 0 0·4
Malabar	2,641,928	2,001	10,005	21,550	31,555	0 0 2
Total ..	35,616,081	72,907	3,64,525	3,41,351	7,05,836	0 0 4

(a) Inclusive of Agency tracts.

Opium renters' accounts.

163. 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 shows no indication of their depending on smuggled opium for their profits.

Convictions under the Opium Act.

164. Particulars of convictions under the Opium Act and Rules are given in appendix F. One hundred and twenty-seven cases, involving 150 persons, were convicted against 120 cases, involving 145 persons in the previous year, 12 persons being sentenced to imprisonment against 21 persons in 1891–92. The total amount of fines levied was Rs. 2,092–8–0, the value of confiscated articles Rs. 556–14–1 and the amount of rewards granted to informers in the convicted cases Rs. 982–8–1. Appendix G shows the classification of offences under the Opium Act. There were 6 cases of smuggling, 4 in Gódávari and 2 in Malabar. The rest were not cases of any importance.

Cases detected by Abkári officers.

165. 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., dated 16th December 1887, No. 1160 Revenue:—

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	..	3	..	..	10	..	1	14
Chicacole	4	10	5	1	17	2	1	40
Cocanada	15	14	13	..	2	2	4	50
Masulipatam	3	7	5	..	2	3	8	28
Nellore	1	..	2	..	..	..	..	3
Arcot	1	..	7	4	8	3	11	34
Chingleput	..	4	..	..	1	..	..	1
Negapatam	1	1	3	1	2	..	7	15
Tinnevelly	..	..	..	..	..	..	..	..
Erode	..	2	1	..	..	1	8	12
Calicut	1	2	1	..	..	..	..	4
Madras Town Circle ..	..	..	1	..	..	..	1	2
Total ..	26	39	38	6	42	11	41	203

The number of these cases increased from 181 in the previous year to 203 in the year under report. The increase occurred mostly in the Cocanada sub-division, in which the largest quantity of opium is consumed. The difference between the figures shown in the above statement and the total number of convictions referred to in paragraph 164 is probably due to the large pendency of cases before the magistracy in some of the sub-divisions.

Revision of Opium Rules.

166. In accordance with the orders of the Government of India communicated to the Board in G.O., dated 13th October 1891, No. 958, Revenue, a fresh clause was inserted in opium licenses during the year under review prohibiting the smoking or consumption of opium in any form on the premises of licensed shops, and it was finally decided to modify Rules I, III, IV and XXVIII of the Opium rules, so as to reduce the maximum quantity of preparations of opium or intoxicating drugs used in smoking saleable at one time to one person from 3 tolas to 1 tola.

The revised Opium rules were accordingly modified and brought into force from the beginning of the year under report.

167. *Ganja, Bhang and other Intoxicating Drugs prepared from hemp.*—A comparative statement showing the number of licenses issued in each district and the fees obtained at the sales thereof by auction is subjoined:—

District.	Licenses issued in 1891–92.		Licenses issued in 1892–93.		Increase or decrease.
	Number.	Rentals.	Number.	Rentals.	
		RS.		RS.	
Ganjám	15	879	16	1,491	+ 612
Vizagapatam	5	831	5	1,472	+ 641
Gódávari	5	961	7	691	— 270
Kistna	12	992	12	2,094	+ 1,102
Nellore	10	2,570	9	1,472	— 1,098
Cuddapah	7	1,605	8	1,507	— 98
Anantapur	5	628	4	292	— 336
Bellary	24	5,745	13	3,137	— 2,608
Kurnool	2	311	2	505	+ 194
Madras	30	4,795	35	6,117	+ 1,322
Chingleput	11	957	5	228	— 729
North Arcot	16	9,726	16	5,862	— 3,864
South Arcot	9	2,638	9	2,263	— 375
Tanjore	16	3,997	12	2,785	— 1,212
Trichinopoly	12	3,002	13	4,309	+ 1,307
Madura	16	4,114	16	3,436	— 678
Tinnevelly	10	2,563	12	2,358	+ 795
Coimbatore	11	2,510	11	1,650	— 860
Nilgiris	..	..	..	..	..
Salem	9	1,325	8	1,235	— 90
South Canara	7	1,067	6	900	— 167
Malabar	28	5,373	27	4,108	— 1,265
Total ..	260	54,989	246	47,292	— 7,697

It will be seen that the number of licenses decreased from 260 in 1891–92 to 246 in the year under review and the revenue from Rs. 54,989 to Rs. 47,292 or by 14 per cent. The decrease in the number of shops occurred mostly in the Bellary and Tanjore districts and was due to want of adequate bids for several shops. The falling off in revenue occurred chiefly in the Nellore, Bellary, North Arcot, Tanjore, and Malabar districts and was due to reckless bidding in the previous year when the licenses were for the first time sold by auction. In the first three districts, the decrease was also due to the unfavorable character of the season. The increase of rentals in Kistna, Madras and Trichinopoly is ascribed to keen competition among the bidders. The variations in the other districts do not call for any remarks.

Consumption of ganja, &c.

168. The following statement shows the consumption of ganja, bhang and other intoxicating drugs prepared from hemp in the several districts:—

District.	Consumption of ganja, bhang, &c., during 1892–93.	District.	Consumption of ganja, bhang, &c., during 1892–93.
	SEERS.		SEERS.
Ganjám	1,246	South Arcot	2,391
Vizagapatam	5,218	Tanjore	4,315
Gódávari	3,809	Trichinopoly	5,635
Kistna	9,926	Madura	4,821
Nellore	1,092	Tinnevelly	1,834
Cuddapah	1,927	Coimbatore	1,547
Anantapur	265	Nilgiris	...
Bellary	2,000	Salem	3,482
Kurnool	304	South Canara	1,429
Madras	3,706	Malabar	5,245
Chingleput	718		
North Arcot	5,742	Total ...	66,682

It must be remembered that in the existing state of the law which restricts sale but not manufacture, possession or transport of these drugs, it is unsafe to draw any definite conclusions regarding their consumption in the several districts. Moreover, the figures given above are entirely based on the information furnished by shopkeepers and are reported to be far from reliable, no definite form of account having been prescribed for the use of shopkeepers. Steps have accordingly been taken in the current year for the supply of the necessary account books to licensed vendors, and it is hoped that approximately correct figures of the transactions in these shops will be available for the next report.

169. The question alluded to in paragraph 147 of the report for 1891–92 of placing restrictions on possession and transport which are at present uncontrolled was before the Board during the year under review. Reports on the subject were called for from all Collectors, and it was decided that it was not practicable at present to impose any restrictions either on possession or on transport of these drugs.

170. *Sonti soru.*—On the recommendation of the Deputy Commissioner, Central division, in January last, a license for the manufacture and sale of "Sonti soru," an intoxicating rice liquor of nearly the same strength as ordinary beer, consumed chiefly by fishermen, was granted to an applicant, a tobacco merchant in Madras town, for three months as an experimental measure. The fee for the license was fixed at Rs. 50 per mensem. The drug in question, however, does not appear to be consumed to any appreciable extent and there is at present no necessity to legalize its manufacture and sale.

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

171. *General results.*—In the year under report 34,711 cases involving 36,000 persons, of which 33,024 cases with 34,367 persons were reported during the year, came before the officers of the department, and 55 cases affecting 63 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 reasons for which will be discussed below.

Classification of cases.

172. 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 ..	1891–92 ..	16	196	29	69	30	3	..	23	21	47	434
	1892–93 ..	10	148	17	44	29	5	..	17	4	36	310
Chicacole ..	1891–92 ..	175	135	155	214	77	51	1	30	11	149	998
	1892–93	202	132	52	162	49	59	..	21	3	46	726
Cocanada ..	1891–92 ..	16	23	129	1,696	62	76	..	69	..	84	2,155
	1892–93	8	10	156	3,536	57	123	..	46	..	23	3,959
Masulipatam.	1891–92 ..	111	101	197	172	186	162	1	268	17	162	1,377
	1892–93 ..	74	47	258	302	263	314	..	300	55	222	1,835
Nellore ..	1891–92 ..	5	192	72	190	71	40	..	24	17	136	747
	1892–93 ..	17	245	112	267	99	110	1	31	8	135	1,025
Arcot ..	1891–92 ..	226	158	627	583	458	117	8	136	155	856	3,324
	1892–93 ..	196	155	614	708	553	322	11	108	138	618	3,423
Chinglepat..	1891–92 ..	..	..	53	161	73	12	3	10	11	105	433
	1892–93 ..	..	..	59	264	91	15	..	16	4	111	560
Madras Town Circle.	1891–92 ..	2	..	13	39	48	35	..	8	..	61	206
	1892–93 ..	3	..	18	93	32	1	..	8	3	8	166
Negapatam.	1891–92 ..	85	..	393	385	190	61	1	64	33	324	1,536
	1892–93 ..	193	..	495	467	283	224	3	67	31	387	2,150
Tinnevelly.	1891–92 ..	43	5	382	508	556	101	1	54	17	475	2,143
	1892–93 ..	40	10	463	661	656	221	2	86	16	421	2,576
Erode ..	1891–92 ..	69	60	667	1,849	624	192	4	81	61	758	4,365
	1892–93 ..	110	141	537	2,100	819	138	3	82	39	598	4,567
Calicut ..	1891–92 ..	688	855	955	6,091	429	919	2	161	..	1,585	11,635
	1892–93 ..	899	955	842	6,227	495	1,624	4	115	21	535	11,727
Total ..	1891–92 ..	1,436	1,725	3,687	11,957	2,804	1,769	21	928	343	4,743	29,413
	1892–93 ..	1,752	1,853	3,623	14,831	3,426	3,156	24	897	322	3,140	33,024

Detection in the various Sub-divisions — Chatrapur.

173. In the Chatrapur Sub-division there was a considerable falling off in the number of cases reported, which is observed under almost all the heads of crime. The decrease under "smuggling" is attributed to the dearth of the *Ippa* flower in the Agency tracts, from which the liquor smuggled in the previous year was chiefly manufactured. One case of smuggling from the neighbouring district of Pooree was detected in this year against none in the last. The falling off in illicit distillation is reported to be due to the exemplary punishments inflicted by the Magistracy as also to the state of

the season and consequent emigration of the Sondies, the notorious illicit distillers of the district, to the Central Provinces and Burma. But this explanation cannot be regarded as adequate, as the simultaneous fall in consumption conclusively shows that there must be a certain amount of traffic in illicit liquor which has escaped detection. The attention of local officers has been repeatedly drawn to this matter. The decrease under other heads, "possession of liquor without license" excepted, is ascribed to more frequent inspections of shops and depôts and to improved knowledge of the Abkári laws on the part of the people in general.

Chicacole.

174. The detection of Abkári offences in this Sub-division shows a steady decrease as compared with the figures for the last two years. There was, however, an increase under "smuggling," which is attributed to the wholesome working of the reward rules and the personal interest taken by some of the superior officers in the Sub-division. The falling off under "possession and sale of illicit spirits" was more than made up by the increase under the more important offence of "illicit distillation;" but there is still considerable room for improvement in this direction. Under "illicit manufacture of toddy" there was a decrease, in spite of the recent introduction of the tree-tax system into five taluks of the Vizagapatam district, which is explained as due to the increased preventive establishment. The decrease under minor offences, such as "illicit transport," "unlicensed sales," "use of false measures," "other offences," &c., is satisfactory.

Cocanada.

175. The result of the preventive operations in the Sub-division was a considerable increase in the number of cases reported, which is practically confined to the detection of illicit tapping cases. The increase under this head is the natural outcome of the extension of the tree-tax system to the upland taluks of the Gódávari district in October 1891. The decrease under "smuggling" is due to the same cause, uniformity in the selling price, except in towns, being secured throughout the district. The falling off under illicit distillation is attributed to better preventive arrangements and frequent convictions. The additions which were made to the preventive staff had the further effect of bringing to light a larger number of cases of illicit transport. There was a large decrease under "dilution" traceable to the legalisation of the manufacture of liquor at 70° under-proof. The decrease under "unlicensed sales" is slight and calls for no remarks; while that under "other offences" is satisfactory as indicative of the fact that shop-keepers were not unduly harassed for technical offences.

Masulipatam.

176. Detection increased in the Masulipatam Sub-division from 1,377 cases in 1891–92 to 1,835 during the year under report. The increase mainly occurred under unimportant offences, the detection of the important ones, such as "smuggling" and "illicit distillation," showing a decrease. The falling off under the former head is attributed to the insufficiency of the preventive staff of the Bezwada and Manginapudi Circles and to its being fully occupied in the introduction of the tree-tax system into Gudivada and Nuzvid taluks. The decrease under "illicit distillation" and kindred offences is insufficiently explained, as is the increase under "possession of liquor without license," "unlicensed sales," "illicit transport," "dilution" and "illicit tapping." The decrease under serious crime coupled with the increase under petty offences is a very unsatisfactory feature of the year's work.

Nellore.

177. In the Nellore Sub-division, there was an increase under all heads, "use of false measures" and "other offences" showing, however, a very slight decrease. Seventeen cases were reported under "smuggling" against only five in the previous year, seven of which related to toddy smuggled from the non-tree-tapping into the tree-tapping areas of the Sub-division, while the rest refer to the fraudulent transport of arrack from one tract to another where a higher rate of excise duty prevails. The satisfactory increase under "illicit distillation" and kindred offences is attributed to the constant failure of licit stock in several shops of the Kanigiri taluk. It is reported that due notice has been taken of the conduct of the renters concerned. The one case of "adulteration" reported during the year was of admixture of *nux vomica* and a number of black datura seeds with toddy. The increase under "illicit manufacture of toddy" was due to the tree-tax system having been in

:ce in the Nellore taluk during the whole year against only six months in the last ar. The large number of "other offences" in the Sub-division is attributed to the easures adopted to check the wilful non-maintenance of the requisite supply in the ldy shops of the Iskapalle Circle. The increase under the other heads, "use of lse measures" excepted, is evidently the result of undue attention paid to the detection petty technical offences.

Arcot.

178. In the Arcot Sub-division, detection made no advance, and the good results noticed during the last were not maintained during the year under report. Of the 196 cases of "smuggling" reported ıring the year, against 226 in the previous year, 190 were cases of smuggling from ›reign territory, 1 from the rented to the excise tracts, and the remaining 5 from e lower-rated tracts to those where the duty was higher. The decrease under smuggling" which occurs only under the first two heads is attributed to the ficient patrolling of the Mysore and Hyderabad Frontiers and the deterrent punishents with which the offenders in such cases were visited. The falling off under illicit distillation" and kindred offences is ascribed to the latter cause as also to the ders issued by the Collector of Cuddapah to secure the co-operation of the village thorities with the Abkári officers in the suppression of this crime. There was a tisfactory increase under "illicit manufacture of toddy" in the tree-tapping areas of e Sub-division, where alone the offence can be regarded as serious. Under "adulration," 11 cases were detected against 8 in the previous year and were all cases mixing various kinds of noxious drugs with toddy. There was an increase under possession of liquor without license" and "unlicensed sales" which the Board gards with disapproval. The proportion of cases under "illicit transport" and other offences" though better than last year's is still susceptible of reduction.

Chingleput.

179. The total number of cases reported in the Chingleput Sub-division increased from 433 in the last to 560 in the year under report. The increase took place under all classes of offences, except "adulration" and "use of false measures." The improvement under "illicit manufacture toddy" is satisfactory, but the increase under "unlicensed sales" and "other fences" is very unsatisfactory. As observed in previous reports, the detection of rious offences is practically *nil* in the Sub-division, comprised, as it is, principally, salt factories on the coast and the country immediately thereto adjacent, which ve little scope for the commission of Abkári crime.

Madras Town Circle.

180. In the Madras Town Circle, there was a decrease in detection; but this is chiefly noticed under the unimportant offences, the detection of serious ones, such as "smuggling" and "illicit manufacture of ddy," showing an increase. Three cases of smuggling were reported in the year gainst only two during the last, and were all cases of liquor illegally imported to the town portion of the Circle from the adjacent tract where a lower rate of cise duty prevails. The decrease under "possession of liquor without license" is ıe to the fact that the figure for the last year under this head included many cases of e "unlicensed possession of *Sonti Soru*," which has since been decided to be no fence under the Abkári Act in the absence of any limit prescribed under section 13. he large increase under "illicit manufacture of toddy" combined with a proportionate lling off under "other offences" is satisfactory.

Negapatam.

181. In the Negapatam Sub-division there was an increase under almost all the heads of crime. The increase under "smuggling" is specially satisfactory and was due to the vigilance of the Circle officers on ıe French frontier. Under "illicit transport," there was a considerable increase hich is unsatisfactory as the vast majority of the cases are reported to relate to the izure of licit toddy. Very little advance was made in the detection of cases of "illicit anufacture of toddy" in the several Circles of the Sub-division. The increase under other offences" is the inevitable consequence of the close supervision of shops indis ensable in frontier circles. The increase under all the other items, "use of false easures" excepted, is not a matter for congratulation as they are all offences of a ıore or less technical nature and do not involve much loss of Revenue to the Govern

Tinnevelly.

182. There was an increase under all classes of offences in this Sub-division, "smuggling," "use of false measures," and "other offences," however, showing a slight decrease. Of the 40 cases of smuggling reported during this year, one-half related to smuggling from rented to excise tracts, against none in the last year; while the other half appertained to the transport of liquor from Foreign territory. The increase under "illicit distillation" and "illicit manufacture of toddy," which is chiefly noted in the Madura Circle, is due to the special exertions of the Circle officer. Under "illicit transport" and "possession of liquor without license," the increase is ascribed to the measures taken for the prevention of smuggling from the rented to the tree-tapping areas of the Sub-division. The large number of "other offences" was the result of the continued failure of certain toddy shopkeepers to open shops within the prescribed time.

Erode.

183. There was an improvement in the quality as well as the quantity of detection, an appreciable increase being noticed under all the graver forms of crime. The increase under "smuggling" and "illicit distillation" is due to the better supervision of the preventive parties and the personal interest evinced by the Inspectors of the Coimbatore and Erode Circles. Of the 110 cases of smuggling reported during the year, it is satisfactory to note that the greater portion of them, viz., 97, relate to Cochin and Malabar arrack clandestinely smuggled into Coimbatore; the balance comprises cases, erroneously classed under this head, relating to consignments of arrack, transported under proper permits from one part to another of the Mysore Province, through intervening British Territory. Under the offence of "illicit distillation," one case, in particular, deserves special mention, the offence having been perpetrated in a store-shed on the South-west Line of the Madras Railway by a number of gang coolies employed under the Company. The increase, though slight, under "illicit manufacture of toddy," is attributed to the efficient patrolling of the preventive parties, and the unduly lenient punishments inflicted, at the beginning of the year, by certain Magistrates of the Salem Circle. The decrease under the other heads, "unlicensed sales" and "dilution" excepted, is not to be regretted.

Calicut.

184. The number of cases detected in the Calicut Sub-division remained almost stationary during the year. There was an increase, however, under the items of "smuggling" and "illicit distillation," "illicit manufacture of toddy" "unlicensed sales," "possession of liquor without license," "adulteration" and "use of false measures." The increase under the first two heads is very satisfactory, while that under "possession of liquor without license," which is almost general, is not satisfactory. Twenty-one cases of "use of false measures" are shown against none in the last year. This is probably due to more careful classification of cases during the year. Under "unlicensed sales," the increase is ascribed to the practice of shopkeepers permitting the carrying on of treefoot sales by their tappers. The slight nature of the progress made under "illicit manufacture of toddy" is attributed to the recent strike among the tappers of Malabar having put a temporary stop, for over three months in the year, to all drawing of toddy, licit as well as illicit. The striking decrease under "other offences" is satisfactory.

Cases under section 56 of the Act.

185. The subjoined statement shows the number of unimportant cases under section 56 of the Madras Abkári Act reported in each Sub-division:—

Sub-division.	Unimportant cases falling under section 56 of the Act.		Sub-division.	Unimportant cases falling under section 56 of the Act.	
	1891-92.	1892-93.		1891-92.	1892-93.
Chatrapur	47	36	Negapatam	324	387
Chicacole	80	7	Tinnevelly	360	421
Cocanada	53	19	Erode	756	598
Masulipatam	162	222	Calicut	1,584	535
Nellore	136	135	Madras Town Circle	61	8
Arcot	816	618			
Chingleput	103	92	Total ..	4,482	3,079

There was a decrease in the number of these offences in the Presidency taken as a whole, and in all the Sub-divisions, Masulipatam, Negapatam and Tinnevelly excepted. In the last two Sub-divisions, however, it has been explained that the majority of the cases shown under this head were justifiable for the reasons in paragraphs 181 and 182 *supra*. In some of the other Sub-divisions the reduction in the number of such cases might have been greater, while in others, in spite of a reduction in number, the proportion of such cases increased. There is, however, as a whole a decided improvement, especially in the Chicacole and Calicut Sub-divisions and in the Madras Town Circle.

General detection results.

186. Taking all the Sub-divisions together, there was an increase in the number of offences detected during the year under report, which is mainly due to the extension of the tree-tax system and to the consequent increase during the year of the preventive staff. The large increase under "smuggling" and "illicit distillation," contributed chiefly by certain Circle officers in the Erode and Calicut Sub-divisions, is particularly satisfactory.

187. The following statement compiled from Appendix II shows the disposal of the 34,711 cases (inclusive of those pending on the 1st April) which came for disposal, before the officers of the department during the year :—

| Division. | Sub-division. | Pending on April 1, 1892, and since reported up to March 31, 1893. | | DISPOSAL OF CASES BY THE OFFICERS OF THE DEPARTMENT. Released by Department. | | |

Departmental releases.

188. *Departmental releases under head I for being in possession of country spirits below the prescribed strength.*—The total number of releases under this head decreased from 386 or 1·3 per cent. to the total number of cases under disposal in the previous year, to 202 or ·6 per cent. In the Chatrapur Sub-division, the proportion to the total number under disposal shows a slight increase.** In the Cocanada, Calicut and Masulipatam Sub-divisions it showed a decrease, but the percentage in the last-mentioned Sub-division is still exceptionally high. The proportion was satisfactorily low in all the remaining Sub-divisions.

Releases under head II for petty breaches of the provisions of section 56 of the Abkári Act for the first time.—The releases under this head amounted to 2,894, or 8·3 per cent. of the total number of cases, as against 3,204 or 10·5 per cent. in 1891–92. The improvement is chiefly marked in the Chicacole, Cocanada, Chingleput and Tinnevelly Sub-divisions and the Madras Town Circle. In Chatrapur as also in Masulipatam, the proportion is very high and argues undue attention bestowed on the detection of trifling offences.

Releases under head III (on proof of ignorance or inadvertance).—The total number of cases released under this head rose from 3,162 or 10·3 per cent. of the number under disposal to 3,893 or 11·2 per cent. during the year under report. The increase though slight in the Presidency taken as a whole was large in the Chatrapur and Calicut Sub-divisions, and was abnormally high in the Madras Town Circle.

Releases under head IV for want of proof.—There was an increase both in the number and proportion of cases released under this head, these being 1,182 and 3·4 per cent., against 960 and 3·1, respectively, during the last year. The increase chiefly occurred in the Chatrapur, Masulipatam, Arcot and Calicut Sub-divisions, Chicacole, Cocanada, Chingleput and Madras Town Circle showing a satisfactory decrease.

As observed in previous reports, a large number of the cases released under this head were taken up upon summons under section 48 of the Act, no arrest having been made; while the rest were cases in which *boná fide* arrests were made, but which the Inspectors had to release under this head, either for want of sufficient evidence or because the accused persons retracted, before investigating officers, confessions freely made before the officers making arrests.

Illegal arrests.

189. The annexed statement shows the number of cases in which arrests were declared illegal by superior officers before whom they came up for adjudication. The classes of 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 for punishment to their departmental superiors :—

Sub-division.		By Department.	By Police.	By Village Magistrates, &c.	Total.	Percentage to total number of cases disposed of.
Chatrapur	1891–92	3	2	1	6	1·3
	1892–93	9	1	..	10	3·9
Chicacole	1891–92	17	2	1	20	2·0
	1892–93	3	1	4	·8	1·1
Cocanada	1891–92	6	2	..	8	0·4
	1892–93	..	1	..	1	0·03
Masulipatam	1891–92	1	1	..	2	0·1
	1892–93	..	6	7	13	0·7
Nellore	1891–92	3	2	..	5	0·7
	1892–93	5	2	..	7	0·6
Arcot	1891–92	16	2	..	18	0·5
	1892–93	11	4	3	18	0·5
Chingleput	1891–92	7	..	..	7	1·7
	1892–93	6	..	..	6	1·09
Madras Town Circle	1891–92	4	..	..	4	2·3
	1892–93	1	..	..	1	0·5
Negapatam	1891–92	19	1	..	20	1·3
	1892–93	16	..	..	16	0·7
Tinnevelly	1891–92	15	1	1	17	0·7
	1892–93	10	1	..	11	0·4
Erode	1891–92	38	7	1	46	1·1
	1892–93	33	1	1	35	0·8
Calicut	1891–92	101	7	1	109	1·0
	1892–93	55	..	..	55	0·4
Total	1891–92	230	27	5	262	0·9
	1892–93	149	17	15	181	0·5

There was a large decrease both in the number as also in the proportion of cases in which the arrests made were pronounced illegal; considering the increase in the number of cases dealt with during the year, the results are satisfactory and are evidently due to greater discrimination being exercised by the subordinate officers of the department in arresting suspected persons. The improvement is general in the Presidency, Chatrapur being the only Sub-division which is backward in this head. In the Masulipatam Sub-division the Police and village officers were responsible for the illegal arrests which were made.

Pendency of cases.

190. 24,255 cases, or 69·9 per cent. of the total number that came up for disposal, were sent by Inspectors for trial this year against 20,654 cases or 67·5 per cent. in 1891–92. The number of cases pending before the officers of the department on 31st March 1893 was 1,557 or 4·5 per cent. against 1,695 or 5·6 per cent. on the corresponding date in 1891–92. The observable increase in the proportion of cases sent for trial, taken along with the appreciable decrease under departmental releases and in pending cases, is eminently satisfactory in view of the large increase in the number of cases reported during the year. The Cocanada, Masulipatam, Nellore, Arcot and Negapatam Sub-divisions show a marked improvement in the disposal of cases, while in the Chatrapur, Chicacole and Chingleput Sub-divisions, percentage of pending cases was slightly excessive. In the Erode Sub-division the disposal of cases was unsatisfactory, which is explained as due to the illness of some of the Circle officers which prevented their travelling towards the close of the year. The proportion of pending cases in this as also in the Calicut Sub-division is very heavy and demands the prompt attention of the Circle officers.

Duration of cases.

191. Appendix J. shows the duration of cases pending at the end of the year and the average duration of those disposed of during the year. Of the 1,638 persons who were involved in the cases pending at the end of the year, the cases of 909 had been pending less than one month, those of 335 for more than one month but less than three months, and those of 394 for more than three months. Excluding exceptional cases the average duration was above fifteen days in the following circles; Manginapudi 22, Iskapalle 20, Cumbum 24, Kurnool 55, Bellary 22, Cuddapah 55, Vellore 16, Conjeeveram 26, Hosúr 16, Erode 22, Udipi 32, Mangalore 28 and Ponáni 23. As compared with 1891–92, there was an increase in the duration of cases disposed of in the Manginapudi, Nizampatam, Iskapalle, Cumbum, Tada, Vayalur, Kurnool, Cuddapah, Vedaraniem, Adirámpatnam, Nannilam, Salem, Erode, Udipi, Mangalore, Calicut and Palghat Circles. In the Manginapudi and Nizampatam Circles the increase was due to frequent changes in the officers in charge of these circles, and the larger number of cases reported during the year. The recent introduction of the tree-tax system into the Gudiváda taluk and the want of an Assistant empowered to dispose of cases, also tended to increase the average duration in the first-mentioned circle. In the Iskapalle and Cumbum Circles the increase is attributed to the accused in certain cases having absconded, the absence of the witnesses and the delay in obtaining sanction for writing off cases in which the accused had died. The increase in the Tada Circle is ascribed to the constant absence of the Inspector from the circle in connection with the prosecution of certain pending assault cases. The abnormal increase in the Vayalur and Nannilam Circles has not been properly explained. In the Kurnool and Cuddapah Circles the heavy duration is explained in the first as due to a change of officers and to some of the accused having absconded into the adjoining Nizam's Dominions, and in the other circle to the inefficiency and general neglect of duty of the Circle officer, who has since been reduced, and removed from the circle. The increase in the duration in Vedaraniem is attributed to the heavy file which was allowed to accumulate by the Acting Inspector during the absence on leave of the permanent incumbent, while that in Adirámpatnam was due to the increase in the salt detection of the circle and to the Inspector having been single-handed in the disposal of cases for some months of the year. The increase in the Mangalore and Salem Circles is ascribed to the latter cause, while that in Erode is attributed to the illness of the Circle officer referred to in the preceding paragraph. The high duration in Udipi is probably due to the difficulty experienced in securing the attendance of the accused, many of whom disappear up

the ghats into Mysore. In the other circles, Calicut and Palghat, the increase has not been explained; the heavy duration in Palghat is especially unsatisfactory. Detailed explanation has been called for from the Inspector responsible for the delay. On the whole it is not very satisfactory that more progress was not made in the disposal of cases in the Presidency except in the Northern Division. Greater assiduity and expedition are requisite from enquiring officers. The little improvement effected is probably due to the increase in the number of cases which came before the department and want of an adequate number of officers empowered to inquire into offences reported. Cases were most speedily disposed of in the following circles;—Calingapatam, Karassa, Merkanam and Negapatam (2 days); Naupada, Vinukonda, Covelong and Morekolam Circles (3 days); Ganjám, Aska, Surla, Vattanam and Tuticorin Circles (4 days); Madras Town Circle and Kuttanguli (5 days); and Bobbili, Kayalpatam and Tellicherry (6 days).

Proportion of cases sent for trial.

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

Item.	1891–92.		1892–93.	
	Number.	Percentage.	Number.	Percentage.
Departmental releases	7,712	26·7	8,171	24·7
Written off owing to the death or disappearance of parties.	530	1·8	708	2·1
Sent for trial	20,654	71·5	24,255	73·2
Total ..	28,896	100·0	33,134	100·0

Disposal of cases by Magistrates.

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

Division.	Sub-division.		Disposal of Cases by the Magistracy.							
			Pending on 1st April and since sent up for trial.		Convicted.		Acquitted.		Pending.	
			Cases.	Persons.	Cases.	Percentage.	Cases.	Percentage.	Cases	Percentage.
1	2		3	4	5	6	7	8	9	10
Northern Division.	Chatrapur ..	1891–92 ..	335	359	265	79·1	25	7·5	44	13·1
		1892–93 ..	180	200	147	81·7	15	8·3	14	7·8
	Chicacole ..	1891–92 ..	793	900	706	89·0	24	3·0	60	7·6
		1892–93 ..	567	637	475	83·8	25	4·4	65	11·5
	Cocanada ..	1891–92 ..	1,073	1,164	905	84·3	36	3·4	130	12·1
		1892–93 ..	2,374	2,432	2,063	86·9	42	1·8	258	10·8
	Masulipatam.	1891–92 ..	989	1,075	588	59·5	25	2·5	376	38·0
		1892–93 ..	1,588	1,697	1,293	81·4	28	1·8	235	16·7
	Nellore ..	1891–92 ..	525	580	407	77·5	31	5·9	87	16·6
		1892–93 ..	775	845	650	83·9	41	5·3	84	10·8
Central Division.	Arcot ..	1891–92 ..	2,472	2,788	1,896	76·7	107	4·3	469	19·0
		1892–93 ..	2,876	3,153	2,369	82·4	146	5·1	361	12·5
	Chingleput..	1891–92 ..	309	320	248	80·3	10	3·2	51	16·5
		1892–93 ..	481	487	430	89·4	16	3·3	35	7·3
	Madras Town Circle.	1891–92 ..	126	160	83	65·9	9	7·1	34	27·0
		1892–93 ..	145	173	* 125	86·2	7	4·8	13	9·0
	Negapatam..	1891–92 ..	1,122	1,148	947	84·4	26	2·3	148	13·2
		1892–93 ..	1,716	1,755	1,492	86·9	50	2·9	138	9·8
Southern Division.	Tinnevelly..	1891–92 ..	1,560	1,599	1,292	82·8	41	2·6	225	14·4
		1892–93 ..	2,292	2,328	1,883	82·2	102	4·4	331	13·1
	Erode ..	1891–92 ..	3,568	3,675	2,979	83·5	105	2·9	433	13·5
		1892–93 ..	4,000	4,099	3,170	79·2	88	2·2	735	18·4
	Calicut ..	1891–92 ..	11,147	11,413	9,353	83·9	169	1·5	1,617	14·5
		1892–93 ..	10,985	11,140	8,964	81·6	203	1·8	1,738	16·4
	Total ..	1891–92 ..	24,019	25,181	19,669	81·9	608	2·5	3,724	15·5
		1892–93 ..	27,979	28,946	23,061	82·4	753	2·7	* 4,037	14·6

* Exclusive of 58 cases written off or otherwise disposed of.

Acquittals.

194. The number as also the percentage of acquittals rose from 608 or 2·5 per cent. of the total number under disposal by the magistracy in 1891–92 to 763 or 2·7 per cent. during the year under report. The increase in the proportion, though slight on the whole, is high in the Chicacole, Arcot and Tinnevelly Sub-divisions. No explanation has been offered for the increase in Chicacole, while that in Arcot is attributed to the Inspector, Conjeeveram Circle, having charged several cases on insufficient evidence, the result of perfunctory inquiries made by him. In Chatrapur, Negapatam and Calicut Sub-divisions there was an unsatisfactory increase which was due to several cases having been acquitted on trivial grounds; the increase in the last-mentioned sub-division was specially due to the hostile attitude of the Magistrates of Wallavanad and Chowghat towards the department. There was a slight increase in the percentage of acquittals in the Chingleput Sub-division, while there was a marked improvement in the remaining Sub-divisions, though in Nellore and the Madras Town Circle the proportion admits of yet better results.

The remarks made at the close of paragraph 138 (releases under Head IV) apply as well to acquittals by the magistracy.

Taking into account only cases actually disposed of, the percentage of acquittals for the last five years is as follows:—

1888–89	6·4
1889–90	5·5
1890–91	3·6
1891–92	3·0
1892–93	3·2

Thus it will be seen that there was a steady decrease in the percentage of acquittals up to last year.

Pendency of cases before Magistrates.

195. There was a decrease in the proportion of cases pending before the magistracy at the close of the year, which is satisfactory in view of the large increase in the number of cases sent up to them for trial; percentages are however unduly high in the Masulipatam Sub-division (16·7 per cent.), Erode (18·4 per cent.) and the Calicut Sub-division (16·4 per cent.).

Rewards.

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

	1891–92.	1892–93.
	RS.	RS.
Chatrapur	2,887	2,179
Chicacole	4,966	5,329
Cocanada	3,847	6,293
Masulipatam	5,763	4,997
Nellore	3,106	3,906
Arcot	9,152	9,239
Chingleput	811	1,348
Madras Town Circle	904	934
Negapatam	3,102	4,617
Tinnevelly	4,223	5,398
Erode	8,320	11,197
Calicut	19,666	29,868
Total ...	66,747	85,305

It will be observed that there was an increase in all the sub-divisions except Chatrapur and Masulipatam. In the former sub-division the decrease is explained by the general falling off in detection, while in the latter it was due to a decrease in the number of serious offences reported. In the Cocanada Sub-division, as well as in the whole of the southern division, there was a considerable increase in the amount of rewards granted, a necessary result of improved detection. In the Calicut Sub-division especially, the increase was brought about by the grant of special rewards as an incentive to increased detection under the graver offences.

197. The marginal statement shows the number of assaults committed on officers the department in the execution of the duty. The total number of cases shows decrease as compared with the previo year. This is satisfactory. As usu Calicut presents the largest figure, thou the number of assaults reported there considerably less than that during the ye previous. The most lamentable of the assaults on officers of this department w that in which Sub-Inspector K. Iyaswar Iyer was murdered by a tapper when the execution of his duty. The accus was prosecuted and sentenced to death ar a life pension of Rs. 10 per mensem w granted by Government to the widow the deceased. It is hoped that the wearir of uniform by the superior officers of the department will have the effect of material reducing the number of assaults, but the Board chiefly relies on the recognition by tl subordinate magistracy of the gravity of such attacks on Government officers the execution of their duty for a satisfactory reduction in the number of cases.

Assaults on officers.

—	1891-92.	1892-93.
Chatrapur	5	5
Chicacole	5	7
Cocanada	7	6
Masulipatam	11	12
Nellore	5	7
Arcot	15	15
Chingleput	3	5
Madras Town Circle	..	1
Negapatam	11	14
Tinnevelly	9	8
Erode	29	21
Calicut	63	51
Total	163	152

198. Inspection of shops and depôts was, as hitherto, regularly carried on in tl several circles of the Presidency. The subjoined statement shov the number of such inspections in each sub-division during tl last three years :—

Inspections of depôts and shops.

Sub-divisions.	1890-91.	1891-92.	1892-93.		
			Depôts.	Shops.	Total.
Chatrapur	3,827	5,314	709	5,447	6,156
Chicacole	12,287	17,391	1,390	17,236	18,626
Cocanada	6,217	15,274	2,164	18,662	20,826
Masulipatam	8,469	19,061	1,685	27,226	28,911
Nellore	7,748	11,637	1,216	13,380	14,596
Arcot	30,291	41,047	3,207	42,521	45,728
Chingleput	6,227	6,544	591	8,329	8,830
Madras Town Circle	36,270	33,141	906	31,698	32,604
Negapatam	23,087	28,991	1,082	30,759	31,841
Tinnevelly	13,075	18,430	1,432	16,067	17,499
Erode	25,423	42,686	2,372	42,735	45,107
Calicut	21,115	32,589	2,063	32,139	34,202
Total ..	194,106	272,105	18,727	286,199	304,926

Except in the Madras Town Circle and the Tinnevelly Sub-division, there w an increase in the number of these inspections throughout the Presidency, notably the Cocanada and Masulipatam Sub-divisions. With a view to making these inspe tions really useful, the officers of the department have been instructed to see th shops in easily accessible localities are not over-inspected to the neglect of those out-of-the-way places.

199. *Reports of the Divisional officers.*—The Assistant Commissioner, Chatrap Sub-division, reports that the police have assisted the departme when called upon, though the aid they were disposed to rend was more of a passive than of an active nature. The relati of the village officers towards the department is described as, at best, indifferent. the Cocoanada Sub-division, the Assistant Commissioner reports that the attitude the magistracy was of the most satisfactory character, and that the police and tl village officials were, on the whole, favourably inclined towards the department, thou it is remarked that they take no active interest in the detection of abkári crim The Assistant Commissioner further acknowledges the cordial assistance rendered the Collector and his Divisional officers. The Assistant Commissioner, Masulipata

Extracts from reports of Divisional officers.

Sub-division, has not reported on the co-operation or otherwise of the police and village officers, but so far as the Board can gather, relations which once were anything but satisfactory have now been placed on an amicable footing. The Assistant Commissioner, Nellore, remarks that the relations of the department with the Police and Land Revenue officers have been satisfactory, though in the Iskapalle Circle of the Sub-division they have not been so harmonious as elsewhere, several departmental complaints having been brought to notice. The Arcot Assistant Commissioner reports that the Police and Revenue officers have cordially co-operated with the department. In Chingleput, the relations with the police and village officers may, it is reported, be said to be satisfactory, though they have not evinced much interest in abkári detection, and the latter, in particular, frequently show a tendency to favour the accused in abkári cases. The Negapatam Assistant Commissioner reports that the relations between this department and the police and magistracy were generally of a cordial nature. The Assistant Commissioner, Tinnevelly, remarks that the relations between the department and the police have, on the whole, been cordial, and that with a little help from the former much may be done to effectually put an end to smuggling from Travancore. In the Tree-tapping areas of the sub-division, however, the want of interest on the part of the Revenue authorities in the introduction of the Tree-tapping system has been very keenly felt. In the Erode Sub-division the relations between the department and the police and the magistracy are reported to have been generally satisfactory, and the attitude of the subordinate magistracy in the Coimbatore district showed a distinct change for the better, while that of the village officers was not universally friendly. The Assistant Commissioner has since addressed the Collector regarding the indifference displayed by the village officers in whose villages cases of illicit distillation have been detected by the department. The Assistant Commissioner, Calicut Sub-division, reports that relations with the police were very cordial, while those with the revenue authorities, particularly the superior officers, were very satisfactory, but that the village magistrates are very apathetic and even antagonistic in many cases. The Subordinate Magistrates, with the exception of those of Walavanad and Chowghat, were, on the whole, well disposed towards the department.

200. The Collector of Ganjám observes that the falling off under abkári offences in the district was due to the deterrent punishments inflicted by the magistracy, to the instructions issued last year by the Superintendent of Police to his subordinates to co-operate with the department in the detection of smuggling and other offences, as also to the vigilance of the Abkári officers. The Collector of Vizagapatam reports that the decrease in the number of cases in the district is attributable to frequent inspections and vigilant supervision by the Abkári officers. The Collector of Kistna observes that no complaints were received during the year of want of co-operation on the part of the Revenue and Police officers with those of the Abkári Department. The Collector of Nellore reports that the detection of crime under the Abkári Act continued to be satisfactory, and that much personal detection was done by the Divisional officers during the course of their inspection of shops. The Collector of Cuddapah states that the abkári rules have worked well during the year and that only one case of undue interference with the renters on the part of the preventive establishment was brought to notice. The Collector of Bellary remarks that necessary steps have been taken by him to cordially support the Salt and Abkári officers by giving them prompt information of the occurrence of illicit practices, and that, on the whole, no serious infringements of the abkári laws were committed in the year under report. In the North Arcot district, the Land Revenue officers are reported to have done a fair amount of inspection of abkári shops and depôts and no serious irregularities are stated to have been detected. The Collector of South Arcot reports that, on the whole, the abkári laws and rules have worked well in the district. The Collector of Tanjore reports that the abkári laws have been enforced with a due proportion of moderation and vigour and that the sentences of the Magistrates in abkári cases have been animadverted upon, whenever the undue leniency of the punishments inflicted called for it. In Trichinopoly and Tinnevelly the abkári and opium laws are reported to have worked smoothly and satisfactorily, no grave cases of misconduct against the Abkári officers having come to notice. The

Collectors' reports.

abkári and opium administration of the Nilgiri district during the year under review is reported to have been carried on satisfactorily and without friction. The Collector of Malabar reports that the Abkári Department worked well throughout, and it is gratifying to learn that even in the trying period of the strike few charges were brought home to its members, notwithstanding the fact that one of the alleged causes of the strike, according to the toddy drawers, was oppression by the subordinates of the department.

Warrant of arrest under the Abkári Act.

201. In November 1891, the Advocate-General gave it as his opinion that section 49 of the Abkári Act gives an Inspector of Salt and Abkári Revenue power under section 90 of the Criminal Procedure Code to issue a warrant of arrest if, the procedure laid down in section 48 of the Abkári Act having been observed, the accused summoned fails to obey such summons without lawful excuse. Reports received from the Departmental officers go to show that the power has not been abused by Inspectors.

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

CHAPTER X.—FINANCIAL RESULTS.

Demand, Collection and Balance statement.

203. Appendix K contains separate statements of the demand, collection and balance of excise revenue under all the major heads. An abstract 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
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Country Spirits.												
...se fees of ... (a) Private distilleries	..	1,630	1,630	..	1,630	1,630	..	..	..	..	..	..
(b) Do. warehouses	..	100	100	..	100	100	..	..	..	..	..	..
(c) Wholesale vend depôts	..	3,255	3,255	..	3,255	3,255	..	..	..	..	..	..
...e duty on country spirits ..	27,779	28,65,376	28,91,155	27,779	28,48,396	28,76,075	..	..	..	..	16,680	16,680
...rents of .. (a) Rural vend ...	15,730	7,57,892	7,73,622	12,552	7,49,055	7,61,607	2,934	..	2,934	644	8,837	9,481
(b) Independent shops ..	12,299	9,36,297	9,48,596	4,063	9,20,314	9,24,377	7,914	494	7,420	826	15,489	16,315	
...for the combined privileges of manufacture and ...	9,357	5,80,131	6,89,488	8,657	5,66,037	5,74,694	312	..	312	388	14,094	14,482
...l of country spirits.												
...nue derived in (a) License fees ..	..	2,203	2,203	..	2,203	2,203	..	..	..	..	..	..
(b) Rentals ..	2,639	78,002	80,691	2,689	68,692	71,381	..	..	..	..	9,310	9,310
...nucy tracts from (c) Direct Government management (amani).	4,012	25,406	29,418	3,897	23,010	26,907	115	..	115	..	2,396	2,396
Total ..	71,866	52,48,292	53,20,158	59,327	51,82,592	52,41,919	10,781	494	11,275	1,758	65,206	66,964
Country Spirits and Toddy combined.												
...rents of country spirits and toddy farms ..	69	25	94	..	25	25	..	..	..	69	..	69
Total ..	69	25	94	..	25	25	..	..	..	69	..	69
Toddy.												
...s of .. (a) Farms ..	11,711	11,32,644	11,44,355	11,659	11,20,835	11,32,494	48	..	48	4	11,809	11,813
...se fees of shops .. (b) Independent shops ..	55,738	24,21,755	24,77,543	38,114	23,58,699	23,96,813	9,713	456	10,169	7,961	62,600	70,561
...tax ..	2,732	71,734	74,466	945	70,062	71,007	872	30	902	915	1,642	2,557
	84,201	21,40,017	22,24,218	74,576	20,14,656	20,88,231	3,065	1,519	4,587	7,256	1,24,412	1,31,700
Total ..	1,55,132	57,66,150	59,21,282	1,25,293	55,63,652	56,88,945	13,701	2,005	15,706	16,138	2,90,463	2,16,631
Foreign Spirits.												
...e duty on (a) Locally-made foreign spirits.	91	48,695	48,786	91	48,695	48,786	..	..	..	..	..	..
(b) Country-brewed beer	..	12,301	12,304	..	12,304	12,304	..	..	..	..	..	..
(c) Methylated spirits	..	614	614	..	614	614	..	..	..	..	..	..

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
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Foreign Spirits—cont.												
I. Wholesale	..	6,300	6,300	..	6,300	6,300	..	..	..	..	..	..
II. Retail—												
(a) Shops	..	33,900	33,900	..	33,713	33,713	..	..	..	50	187	237
(b) Hotels	50	950	950	..	925	925	..	..	..	..	25	25
(c) Refreshment rooms. (1) Railway	..	1,250	1,250	..	1,250	1,250	..	..	..	..	..	..
(2) Others	..	2,400	2,400	..	2,400	2,400	..	..	..	..	..	..
(d) Taverns	1,141	2,15,640	2,16,781	432	2,10,399	2,10,831	656	..	656	53	4,141	4,194
(e) Occasional licenses do.	..	453	453	..	453	453	..	..	..	..	..	..
(f) Special do.	50	1,265	1,315	..	1,265	1,265	50	..	50	..	..	..
(g) Auctioneers' do.	..	35	35	..	35	35	..	..	..	..	..	..
Total ..	1,332	3,22,603	3,23,935	523	3,18,258	3,18,776	706	..	706	103	4,353	4,456
Miscellaneous.												
12. Contributions for establishments employed at distilleries and warehouses.	..	109	109	..	109	109	..	..	..	..	..	..
13. Penalties and forfeitures	404	29,513	29,917	241	28,609	28,850	44	5	49	116	498	614
14. Miscellaneous. (a) Fees for licenses for the sale of intoxicating drugs.	807	47,346	48,153	619	46,762	47,381	..	..	..	188	684	872
(b) Other items ..	..	6,829	6,829	..	6,757	6,757	..	..	..	..	72	72
Total ..	1,203	83,396	84,599	860	82,237	83,097	44	5	49	304	1,154	1,458
Total, Abkári ..	2,29,607	1,14,20,469	1,16,50,076	1,86,003	1,11,46,759	1,13,32,762	25,232	2,504	27,736	18,372	2,71,205	2,89,573
Opium.												
15. Pass-duty on opium imported from Indore ..	..	3,55,600	3,55,600	..	3,55,600	3,55,600	..	..	..	..	..	..
16. Vend rents of farms ..	34,267	3,41,105	3,75,372	29,569	3,06,230	6,35,799	..	..	..	4,698	34,876	39,573
17. Miscellaneous ..	..	246	246	..	245	245	..	..	..	..	1	1
Total, Opium ..	34,267	6,96,951	7,31,218	29,569	6,62,075	6,91,644	..	..	..	4,698	34,876	39,574
Grand Total, Opium and Abkári ..	2,63,874	1,21,17,420	1,23,81,294	2,15,572	1,18,08,834	1,20,24,406	25,232	2,504	27,736	23,070	3,06,082	3,29,152

Arrears.

204. The total arrear demand under abkári and opium at the beginning of the year under report was Rs. 2,63,874, of which Rs. 2,15,572 were collected and Rs. 25,232 remitted, leaving a balance of Rs. 23,070 at the end of the year.

The largest remissions made were in Madras, Tanjore, Ganjám, South Arcot and Chingleput. The amount remitted in Madras represented the loss resulting from the re-sale of certain arrack shops and from the default made by some toddy-shop licensees and a foreign-liquor rectification licensee; that in Chingleput and Tanjore was the loss of the re-sale of certain arrack and toddy shops, respectively, and that in Ganjám, of arrack shops in Berhampur town. In South Arcot the remissions made chiefly represented the kist of certain arrack vend areas and toddy shops.

Current demand.

205. The total current demand amounted to Rs. 1,21,17,420 as against Rs. 1,20,48,824 for the previous year, showing an increase of Rs. 68,596 or over 5 per cent. The following statement shows the current demand under all the major heads of Abkári and Opium revenue for 1892–93 and seven preceding years:—

Item.	1885–86.	1886–87.	1887–88.	1888–89.	1889–90.	1890–91.	1891–92.	1892–93.
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Country spirits ..	40,51,117	45,63,574	44,00,039	46,73,827	54,42,923	57,19,208	54,50,225	52,48,292
Do. and toddy combined ..	10,69,363	7,89,499	8,05,938	7,99,847	4,49,619	71,668	48,695	25
Toddy	27,98,374	36,81,315	35,89,539	39,65,736	44,20,164	51,76,370	54,96,682	57,65,150
Foreign spirits ..	1,34,248	92,729	3,05,837	3,02,669	3,81,764	3,47,288	2,76,303	3,22,696
Miscellaneous ..			12,052	11,680	29,634	37,743	90,150	83,336
Total, Abkári ..	80,53,102	85,27,117	91,13,405	97,53,759	1,07,24,104	1,13,52,277	1,13,62,055	1,14,20,469
Opium	7,58,551	6,70,380	6,59,568	6,74,411	5,99,168	7,23,527	6,86,789	6,96,951
Grand Total, Excise ..	88,11,653	91,97,497	97,72,973	1,04,28,170	1,13,23,272	1,20,75,804	1,20,38,824	121,17,420

In spite of a considerable increase in the rentals obtained for the combined privileges of manufacture and vend of country spirits, there was a large decrease in the current demand under country spirits, due to a falling off of over a lakh and a half under excise duty, owing to decreased consumption throughout the Presidency, with the exception of a few districts, and to lower rentals for vend areas. The decrease under country spirits and toddy combined was due to the separation of the privileges in the Bándur and Répalle taluks of the Kistná district from 1st October 1891. The satisfactory increase under toddy was due to the extension of the free-tax system and to its successful working in the tracts in which it had previously been in force, notably in the Gódávari district. The increase under foreign spirits was also comparatively large and was due to higher rentals for taverns, to enhanced fees for most of the fixed fee licenses, and to increased issues of locally-made "foreign" spirits from distilleries. The decrease under "miscellaneous" was mainly due to a falling off in the rentals of ganjá shops, owing partly to the unfavorable season and partly to reckless bidding in some of the districts in 1891–92. The increase under opium was occasioned by higher rentals obtained in the Ganjám, Vizagapatam, Gódávari and Malabar districts.

206. 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 55 and 32 per cent. of the total revenue under that head, against 56 and 32 per cent., respectively, in the previous year.

The remaining 13 per cent. related to rents for the combined privileges of manufacture and vend of country spirits and revenue derived from rentals, license fees, &c., in the Agency tracts, &c.

Collections.

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

COMPARATIVE Statement of Collections of Excise Revenue for the year 1892-93 according to the Demand, Collection and Balance Statement.

District.	Country Spirits.		Country Spirits and Toddy compared.		Toddy.		Foreign Spirits.		Miscellaneous.		Total, Abkari.		Opium.		Grand Total (Excise).		Increase or decrease.
	1891-92.	1892-93.	1891-92.	1892-93.	1891-92.	1892-93.	1891-92.	1892-93.	1891-92.	1892-93.	1891-92.	1892-93.	1891-92.	1892-93.	1891-92.	1892-93.	
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. Ganjám	1,62,617	1,59,558	..	..	25,171	27,161	3,152	2,366	1,101	1,929	1,92,041	1,89,955	29,610	26,152	2,12,681	2,16,107	+ 2,424
2. Vizagapatam ..	2,21,477	2,33,939	..	..	46,358	54,269	625	1,225	839	1,521	2,69,299	2,90,343	1,49,157	1,67,806	4,18,456	4,58,149	+ 39,693
3. Gódávari ..	3,71,672	4,04,738	..	..	4,09,248	6,79,187	3,613	4,766	2,602	2,659	7,85,936	10,91,344	2,79,271	2,67,366	10,65,207	13,58,711	+2,92,504
4. Kistna	5,35,163	6,34,832	48,695	..	2,59,224	2,83,553	3,243	4,339	1,913	2,778	8,39,238	9,25,648	49,861	51,048	8,89,099	9,76,691	+ 87,592
5. Nellore	1,47,307	1,12,315	..	..	55,132	58,538	1,810	1,835	2,397	1,832	2,06,696	1,74,520	5,706	4,866	2,12,402	1,79,386	− 33,016
6. Cuddapah	2,37,504	1,92,153	..	..	1,45,041	1,49,212	5,635	4,705	1,799	1,761	3,89,979	3,47,854	9,363	6,481	3,99,342	3,54,335	− 45,007
7. Anantapur ..	2,01,176	1,75,013	..	..	2758,660	2,20,173	1,825	3,955	816	425	4,62,477	3,99,566	2,510	3,691	4,64,987	4,03,257	− 61,730
8. Bellary	2,72,263	2,62,867	..	..	3,18,861	3,12,646	1,875	7,281	6,091	4,221	5,99,015	5,27,015	10,629	6,267	6,09,129	5,33,282	− 75,847
9. Kurnool	90,092	84,107	..	..	2,78,383	2,62,440	494	831	539	672	3,69,513	3,48,250	8,562	5,515	3,78,075	3,54,765	− 23,310
10. Madras	4,82,902	4,99,602	..	..	4,67,908	4,28,612	1,56,793	1,67,538	14,611	16,318	11,02,216	11,06,670	77,820	75,685	11,80,049	11,81,755	+ 1,706
11. Chingleput. ..	1,68,545	1,24,423	..	..	1,70,603	1,54,144	1,263	1,977	2,052	1,255	3,32,463	2,81,799	4,045	4,525	3,36,463	2,86,324	− 50,129
12. North Arcot. ..	5,44,038	4,69,618	..	..	3,65,538	3,14,639	13,994	18,066	13,579	9,392	9,27,149	8,11,715	17,452	9,832	9,44,601	8,21,546	−1,23,055
13. South Arcot. ..	4,42,744	4,46,506	..	..	2,13,369	2,10,135	4,313	4,855	3,026	3,676	6,62,202	6,65,172	2,345	2,075	6,64,547	6,67,247	+ 1,610
14. Tanjore	1,83,689	1,81,208	..	..	8,31,927	8,35,514	2,158	2,738	8,604	5,868	10,53,369	10,25,328	5,641	5,514	10,62,010	10,30,840	− 31,170
15. Trichinopoly. ..	2,04,890	2,10,278	..	..	1,71,270	1,76,159	615	3,015	5,812	5,023	3,80,587	3,91,476	4,459	5,549	3,85,046	4,00,025	+ 14,979
16. Madura	2,16,874	1,92,615	..	..	2,06,562	2,31,624	2,227	2,610	4,153	3,877	4,29,762	4,31,726	7,381	4,860	4,37,143	4,36,586	− 647
17. Tinnevelly ..	1,07,456	1,04,323	..	..	1,57,565	1,52,288	6,337	7,264	2,548	2,259	2,73,935	2,66,225	9,871	3,883	2,83,806	2,69,108	− 7,693
18. Coimbatore. ..	1,99,978	2,01,593	..	..	3,37,079	3,44,076	11,158	13,582	4,953	3,931	5,53,168	5,63,092	7,865	6,415	5,61,133	5,70,407	+ 9,274
19. Nilgiris	1,64,197	1,78,366	..	..	..	..	50,892	64,002	21	37	2,14,680	2,32,405	6,690	4,371	2,21,370	2,36,776	+ 15,196
20. Salem	2,58,117	2,57,329	..	..	3,84,021	3,71,340	2,867	2,837	5,621	3,869	6,56,629	6,06,356	5,185	6,146	6,55,714	6,12,582	− 43,182
21. South Canara ..	99,767	1,00,747	..	..	1,76,659	2,20,607	405	913	2,983	2,408	2,79,814	3,24,075	1,820	2,005	2,81,634	3,25,680	+ 45,046
22. Malabar	1,11,665	1,16,433	..	25	2,30,229	2,00,629	7,146	7,146	6,739	5,075	3,54,868	3,29,308	17,402	21,592	3,71,770	3,50,900	− 20,870
Total ..	34,24,159	32,11,919	48,695	25	54,59,633	56,85,295	2,80,700	3,18,776	90,955	88,697	1,13,32,811	1,13,32,762	6,96,108	6,91,544	1,20,29,939	1,20,24,406	− 5,533

The collections show a decrease in twelve districts and an increase in the remaining ten, resulting in a net decrease of only Rs. 5,533. The decrease is noticeable in Nellore, the Ceded districts, Chingleput, North Arcot, Tanjore, Tinnevelly, Salem and Malabar. In the last-named district it was due to the toddy-drawers' strike, referred to in paragraph 125 *supra*, while in most of the other districts the decrease was chiefly the result of the adverse state of the season. Of the districts which show an increase in the collections of revenue, Gódávari stands first with the very satisfactory increase of Rs. 2,92,504, due to the high rentals obtained at the sales and to the excellent results of the tree-tax system.

In Kistna, which comes next with Rs. 87,592, the increase was due to the separation of the privileges of selling arrack and toddy in the Répalle and Bápatla taluks from 1st October 1891, to the extension of the tree-tax system, and to larger imports of opium during the year. In Vizagapatam the increase is accounted for by the higher rentals obtained for the privilege of vend of country spirits and opium and by the introduction of the tree-tax system into five taluks of the district. In Trichinopoly and Nílgiris, the increase was due to higher rentals for arrack, while in Coimbatore it was due to the increased consumption of country spirits. The increase in South Canara is ascribed to the improved systems of administration in the district. The variations in the other districts are small and call for no remarks.

208. According to the Accountant-General's books, the total receipts under abkári and opium for 1892-93, exclusive of interest on arrears, amounted to Rs. 1,21,11,528 against Rs. 1,21,39,639 * in the previous year, showing a decrease of Rs. 28,111. 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 203 above). The larger figures given by the Accountant-General are, as will be seen, mainly due to advance payments :—

* *Vide* Board's Proceedings, dated 1st November 1892, No. 552.

District.	Amount as per treasury accounts.	Deduct: Collections on account of other districts.	Deduct: Collections on account of future kists.	Net collections.	Add: Collections made in other districts.	Add: Collections made in advance and subsequently brought to account during the year.	Amount as per demand, collection and balance statement.
1	2	3	4	5	6	7	8
	RS.	RS.	RS.	RS.	RS.	RS.	RS.
1. Ganjám	2,15,709	486	124	2,15,096	..	6	2,15,105
2. Vizagapatam	4,03,836	20	2,070	4,01,746	53,986	2,418	4,58,149
3. Gódávari	12,41,066	..	1,99,816	10,41,160	1,39,915	1,77,636	13,58,711
4. Kistna	9,64,683	10	10,639	9,54,034	14,790	7,957	9,76,691
5. Nellore	1,67,426	36,750	1,293	1,29,582	48,482	1,522	1,79,386
6. Cuddapah	2,96,111	32,540	3,210	2,60,361	91,168	2,806	3,54,335
7. Anantapur	3,75,968	21,695	8,172	3,46,101	49,557	7,599	4,03,257
8. Bellary	5,63,917	30,484	5,698	5,27,735	1,180	4,367	5,33,282
9. Kurnool	3,31,576	782	19,020	3,13,163	24,384	17,218	3,54,765
10. Madras	13,56,405	3,04,625	43,435	10,08,345	1,44,732	28,678	11,81,755
11. Chingleput	2,47,335	5,359	7,297	2,34,679	45,913	5,732	2,86,324
12. North Arcot	9,88,344	2,64,301	12,152	7,11,891	99,492	10,162	8,21,545
13. South Arcot	7,09,297	44,086	27,311	6,37,900	1,140	28,207	6,67,247
14. Tanjore	10,47,811	15,128	71,470	9,61,218	5,651	64,571	10,30,840
15. Trichinopoly	3,53,550	13,471	14,421	3,25,758	57,499	16,768	4,00,025
16. Madura	4,52,347	24,769	14,023	4,13,555	8,480	14,551	4,36,586
17. Tinnevelly	2,59,446	5,383	9,175	2,44,938	17,651	6,619	2,69,108
18. Coimbatore	6,99,542	1,36,824	13,291	5,49,727	8,413	12,267	5,70,407
19. Nilgiris	1,68,528	1,944	1,766	1,65,218	68,259	3,299	2,36,776
20. Salem	6,15,093	10,097	21,222	5,83,774	12,702	16,056	6,12,532
21. South Canara	3,23,441	..	15,786	3,12,655	700	13,325	3,26,680
22. Malabar	3,23,960	..	8,627	3,15,333	26,132	9,435	3,50,900
Total ..	1,21,11,528	9,48,709	5,09,043	1,06,53,771	9,19,536	4,51,099	1,20,24,406

209. The balance that remained to be collected at the end of the year both under arrears and current was Rs. 3,29,152 against Rs. 2,63,874 † in the previous year. This amount had been reduced by subsequent collections and remissions to Rs. 104,718 at the end of July 1893.

Balance.

† Revised figure.

R
X72954.2
M4411
33982.

210. The charges debitable to excise during the year amounted to Rs. 5,85,174 against Rs. 5,60,176 in the previous year. As explained in paragraph 184 of the report for 1891-92, there are difficulties in the way of working out the salt and excise charges separately; consequently 25 per cent. of the aggregate charges has been debited to excise as ordered by Government (*vidé* 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 excise, details of excise charges cannot be given separately, as in the previous year, and appendix M is therefore omitted. The increase of nearly Rs. 24,998 in excise charges is explained in paragraph 138 of the Salt Administration Report for 1892-93.

Charges.

	1891-92.	1892-93.
	RS.	RS.
* Receipts as per Accountant-General's figures	1,21,39,639	1,21,11,528
Charges	5,60,176	5,85,174
Net Receipts ..	1,15,79,463	1,15,26,354
Decrease ..	53,109	

211. The net abkári and opium receipts for 1892-93, after deducting charges, amounted to Rs. 1,15,26,354 * showing a decrease of Rs. 53,109 as compared with that realized in 1891-92.

212. The incidence per head of population according to the last census, of the total excise (abkári and opium) receipts amounted to annas 5 and pies 5 in the year under review as in the previous year.

General Incidence of Taxation.

213. The statistics required by the Government of India, Finance and Commerce Department, in its order, dated 20th February 1893, No. 721-Ex., are given in appendix L. Form 2, showing particulars of excise charges, is omitted for the reasons given in Board's Proceedings, No. 171, dated 24th April 1893, and accepted in G.O., dated 25th July 1893, No. 674.

Forms of Imperial Returns.

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

MADRAS,
22nd September 1893.

(True Copy.)

(Signed) EDMUND MILLETT,
Assistant Secretary.

APPENDIX A.

STATEMENT showing the consumption of Country Spirits, distribution of Shops, &c., in the several Taluks and towns during the year 1892-93.

Taluks and towns.	Population as per census of 1891.	Area.	Number of shops opened.	Consumption. 20° under-proof.	Consumption. 30° under-proof.	Consumption. 60° under-proof.	Consumption. Total reduced to proof strength.	Consumption per head (at proof).	Sales per shop (at proof).	Square miles per shop.	Population per shop.	Reported average selling price per gallon of 20° under-proof.	Reported average selling price per gallon of 30° under-proof.	Reported average selling price per gallon of 60° under-proof.	Remarks.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
				GALS.	GALS.	GALS.	GALS.	GALS.	GALS.			RS. A. P.	RS. A. P.	RS. A. P.	
Ganjam District.															
Excise—Contract Distillery Supply System.															
Berhampore	647,520	SQ. MILS. 1,772	397	34	2,265	39,455	17,395	·027	44	4·5	1,631	5 2 4	4 0 7	2 13 3	
Berhampore town ..	26,695	6	12	315	11,245	3,109	9,387	·366	782	·4	2,138	3 9 5	2 15 5	1 14 5	
Goomsur	316,759	1,621	95	79	734	12,446	5,555	·017	58	17·0	3,334	4 3 11	4 3 11	2 10 6	
Chicacole	999,545	1,328	96	..	2,186	15,470	7,718	·013	80	13·8	6,245	5 10 5	2 8 3	2 8 3	
Total ..	1,589,477	4,728	600	428	16,429	70,531	40,055	·025	67	7·9	2,649	4 4 0	3 8 5	2 11 0	
Vizagapatam District.															
Excise—Contract Distillery Supply System.															
Anakápalle	152,167	237	16	..	3,300	..	2,310	·015	144	18·7	9,510	..	4 2 10	..	
Bimlipatam	105,492	206	9	..	1,345	..	942	·009	104	22·9	11,720	..	4 8 0	..	
Bimlipatam town ..	9,327	1	7	..	5,341	..	3,739	·320	534	·1	1,494	..	4 8 0	..	
Bobbili	128,795	268	7	..	3	1,377	513	·004	73	38·3	18,398	..	4 0 0	2 10 7	
Chipurupalle ..	156,831	549	11	..	900	160	694	·004	63	49·9	14,257	..	4 15 0	3 0 0	
Gajapatinagaram ..	123,796	313	10	..	200	1,387	695	·006	69	33·3	12,379	..	4 6 0	2 3 5	
Golgonda	118,514	625	11	..	1,808	..	1,266	·010	115	47·7	10,774	..	4 8 0	..	
Palkonda	208,821	334	28	..	20	4,750	1,914	·009	68	11·9	7,458	..	4 7 5	2 4 7	
Parvatipuram ..	198,165	401	6	..	..	2,300	920	·008	153	66·8	18,197	..	..	3 1 7	
Sarvasiddhi ..	154,995	309	11	..	2,205	..	1,543	·009	140	32·7	14,089	..	4 1 3	..	
Sikiram	83,099	180	12	..	83	4,750	1,968	·023	163	15·0	6,975	..	4 8 0	2 8 10	
Srungavarapukota ..	120,322	274	15	..	638	229	538	·004	35	18·3	8,021	..	4 0 0	2 8 0	
Viravilli	137,655	424	37	..	3,398	..	2,378	·012	64	11·4	5,348	..	3 14 0	..	
Vizagapatam	63,814	169	9	..	1,140	..	798	·012	89	18·8	6,975	..	4 3 11	..	
Vizagapatam town ..	24,487	4	14	311	17,555	..	12,524	·363	895	·3	2,163	5 4 0	4 8 0	..	
Vizianagram	135,777	292	4	..	450	..	315	·002	79	73·0	32,944	..	4 5 1	..	
Vizianagram town ..	30,681	2	5	..	12,115	..	8,484	·274	1,697	·4	6,176	6 0 0	4 2 0	..	
Total ..	1,042,211	4,619	212	316	50,482	14,853	41,531	·021	196	21·8	9,166	5 4 2	4 5 2	2 6 11	

APPENDIX A—*cont.*

Statement showing the consumption of Country Spirits, distribution of Shops, &c., in the several Taluks and Towns during the year 1892-93—*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.	
Rámschandrapuram ..	261,194	399	182	..	29,375	18,397	16,669	·064	92	2·2	1,435	..	1 8 0	1 4 0	
Amalápuram	256,081	506	134	..	22,317	..	8,927	·035	67	3·8	1,911	..	1 8 0	..	
Narsapur	230,325	437	158	..	2,557	53,470	17,064	·074	108	2·8	1,458	..	1 8 0	1 2 0	
Tanuku	204,046	371	133	..	..	65,484	19,645	·096	148	2·8	1,534	..	..	1 2 0	
Bhimavaram	121,594	321	97	..	..	41,052	12,316	·101	127	3·3	1,258	..	..	1 2 0	
Rajahmundry	145,789	417	87	..	..	66,107	19,832	·136	228	4·8	1,676	..	..	1 2 0	
Peddápuram	137,683	428	104	..	13,400	6,539	7,322	·053	70	4·1	1,324	..	1 8 0	1 8 0	
Ellore	171,885	729	150	1,254	..	136,784	41,913	·244	279	4·9	1,147	..	..	1 2 0	
Yernagúdem	136,209	486	134	..	..	60,818	18,245	·134	136	3·6	1,016	..	..	1 2 0	
Cocanada	120,967	190	71	..	..	55,282	16,585	·137	234	2·7	1,702	..	..	1 12 4	
Pithápuram	83,824	192	42	..	16,289	..	6,515	·078	155	4·6	1,996	..	1 8 0	..	
Tuni	81,601	320	26	..	4,444	1,750	2,363	·028	89	12·3	3,138	..	..	2 2 3	
Total ..	1,951,645	4,796	1,318	1,254	88,382	503,683	187,336	·096	142	3·6	1,481	..	1 8 0	1 4 6	
KISTNA DISTRICT.															
Renting System.															
Répalle	222,757	644	467	..	..	87,557	26,267	·118	56	1·4	477	..	..	1 6 6	
Bápatla	181,940	679	324	..	300	41,347	12,524	·069	39	2·1	561	..	3 0 0	1 7 2	
Bandar	159,575	734	113	..	2,854	74,539	23,503	·147	208	6·5	1,412	..	1 7 2	1 5 8	
Total ..	564,272	2,057	904	..	3,154	203,443	62,294	·110	68	2·3	624	..	2 3 7	1 6 5	

APPENDIX A—*cont.*

Statement showing the consumption of Country Spirits, distribution of Shops, &c., in the several Taluks and Towns during the year 1892-93—*cont.*

Taluks and towns.	Population as per census of 1891.	Area.	Number of shops opened.	Consumption. 20° under-proof.	30° under-proof.	60° under-proof.	Total reduced to proof strength.	Consumption per head (at proof).	Sales per shop (at proof).	Square miles per shop.	Population per shop.	Reported average selling price per gallon of. 20° under-proof.	30° under-proof.	60° under-proof.	Remarks.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
KISTNA DISTRICT—*cont.*															
Excise—Contract Distillery Supply System.															
		SQ. MLS.		GALS.	GALS.	GALS.	GALS.	GALS.	GALS.			RS. A. P.	RS. A. P.	RS. A. P.	
Guntúr	143,458	467	76	..	16,995	..	11,134	·077	146	6·4	1,888	..	4 4 7	..	
Guntúr town	23,363	13	4	..	10,257	..	7,180	·307	1,795	3·3	5,839	..	4 4 0	..	
Palnad	142,011	1,066	87	..	7,836	..	5,485	·038	63	12·3	1,632	..	4 8 0	..	
Narasaraopet	151,058	706	82	..	7,177	..	5,024	·033	61	8·6	1,842	..	4 8 0	..	
Narasaraopet town ..	5,309	6	2	..	686	..	480	·090	240	3·0	2,654	..	4 8 0	..	
Sattenapalle	138,617	714	93	..	11,728	..	8,210	·059	83	7·2	1,490	..	4 8 0	..	
Nandigáma	116,984	547	61	..	10,014	..	7,010	·059	115	10·6	1,918	..	4 2 11	..	
Jaggayyapéta town ..	9,717	14	3	30	2,132	..	1,532	·158	511	4·7	3,239	4 8 0	3 15 4	..	
Bezwáda	85,736	423	45	..	7,236	..	5,067	·059	113	9·4	1,905	..	4 6 1	..	
Bezwada town	20,741	4	6	1	15,903	..	11,136	·537	1,856	·7	3,457	5 0 11	4 6 10	..	
Vinukonda	75,534	629	29	..	1,512	..	1,058	·014	36	21·7	2,605	..	4 5 0	..	
Vinukonda town	6,311	14	2	..	543	..	380	·055	190	7·0	3,155	..	4 8 0	..	
Gudiváda	118,310	585	147	100	15,523	1,815	11,692	·098	79	4·0	805	4 8 0	4 1 7	2 10 0	
Masulipatam town ..	28,809	4	8	23,303	1,924	..	20,289	·525	2,549	·5	4,851	4 10 0	4 6 0	..	
Nuzvid division	145,991	658	111	..	13,683	..	9,578	·066	86	6·2	1,315	..	4 1 4	..	
Nuzvid town	7,637	6	4	..	1,441	..	1,008	·132	252	1·5	1,909	..	3 12 4	..	
Vissannapet division ..	61,118	324	36	850	2,026	..	2,098	·034	58	9·0	1,698	4 8 0	4 2 0	..	
Total ..	1,291,319	6,340	802	24,894	125,532	1,015	168,362	·064	135	7·9	1,610	4 9 0	4 3 2	2 10 0	
NELLORE DISTRICT.															
Excise—Private Distillery Supply System.															
Nellore	168,576	632	40	..	4,276	..	2,993	·018	75	15·8	4,214	..	5 8 0	..	
Nellore town	29,336	16	22	..	10,434	..	7,339	·250	334	·7	1,333	..	5 0 0	..	
Gudur	125,918	873	52	..	3,040	..	2,128	·017	41	16·8	2,422	..	5 8 0	..	
Gudur town	5,691	19	1	..	186	..	130	·023	130	19·0	6,691	..	6 0 0	..	
Kota town	4,400	13	1	..	118	..	83	·019	83	13·0	4,400	..	5 8 0	..	
Ongole	214,380	793	50	..	3,272	..	2,290	·011	46	15·9	4,288	..	5 8 0	..	
Ongole town	10,860	4	4	..	1,574	..	1,102	·101	276	1·0	2,715	..	5 0 0	..	
Kandukur	148,475	787	20	..	1,697	..	1,188	·008	59	39·4	7,424	..	6 0 0	..	
Kávali	83,109	548	17	..	1,476	..	1,033	·012	61	32·2	4,889	..	5 0 0	..	
Atmakúru	101,154	640	25	..	897	..	628	·006	25	25·6	4,046	..	5 0 0	..	
Udayagiri	100,227	871	25	..	464	..	325	·003	13	34·8	4,009	..	4 8 0	..	
Rapur	61,811	696	8	..	286	..	200	·003	25	74·5	7,664	..	5 0 0	..	
Kanigiri	131,222	1,014	15	..	590	..	413	·003	28	67·6	8,748	..	5 4 0	..	
Darsi division	84,631	616	16	..	1,059	..	741	·009	46	38·5	5,289	..	6 0 0	..	
Podúr do.	62,593	[illegible]	12	..	1,417	..	992	·014	83	29·8	5,799	..	5 0 0	..	
Venkatagiri division ..	56,887	[illegible]	12	..	1,743	..	1,220	·022	102	35·5	4,690	..	4 8 0	..	
Podili division	68,466	[illegible]	14	..	366	..	256	·004	18	40·3	4,890	..	6 0 0	..	
Total ..	1,463,736	8,705	334	..	32,944		[illegible]	[illegible]							

APPENDIX A—*cont.*

Statement showing the Consumption of Country Spirits, distribution of Shops, &c., in the several Taluks and Towns during the year 1892–93—*cont.*

Taluks and towns.	Population as per census of 1891.	Area.	Number of shops opened.	Consumption. 20° under-proof.	30° under-proof.	60° under-proof.	Total reduced to proof strength.	Consumption per head (at proof).	Sales per shop (at proof).	Square miles per shop.	Population per shop.	Reported average selling price per gallon of 20° under-proof.	30° under-proof.	60° under-proof.	Remarks.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
CUDDAPAH DISTRICT.															
Excise—Private Distillery Supply System.															
		SQ. MLS.		GALS.	GALS.	GALS.	GALS.	GALS.	GALS.			RS. A. P.	RS. A. P.	RS. A. P.	
Badvel	93,152	755	17	..	1,290	..	903	·009	53	44·4	5,479	..	5 5 4	..	
Proddutur	98,418	478	60	3,753	629	..	3,443	·035	57	7·9	1,640	6 4 0	6 0 0	..	
Sidhout	66,810	606	31	..	2,333	..	1,668	·025	54	19·5	2,155	..	4 15 2	..	
Pullampet	149,109	979	50	..	5,377	..	3,764	·025	75	19·6	2,982	..	4 13 0	..	
Cuddapah	137,520	761	60	3,915	1,093	..	3,897	·028	65	12·7	2,292	6 8 0	5 13 4	..	
Cuddapah town	17,379	3	8	135	7,433	..	5,311	·305	664	0·4	2,172	5 0 0	4 8 0	..	
Jammalamadugu	101,296	616	86	4,711	165	..	3,884	·038	45	7·1	1,178	6 8 0	6 4 0	..	
Pulivendla	105,842	701	70	..	3,583	..	2,598	·024	36	10·0	1,512	..	5 6 8	..	
Rayachóti	113,236	997	57	1,362	765	..	1,625	·014	29	17·5	1,986	5 8 0	4 14 7	..	
Kadiri	134,915	1,158	68	2,875	85	..	2,360	·017	35	17·0	1,984	6 0 0	5 4 0	..	
Vayalpad	127,013	831	58	2,753	542	..	2,582	·020	44	14·3	2,190	5 4 0	4 8 0	..	
Madanapalle	127,352	837	40	3,311	609	..	3,075	·024	77	20·9	3,184	4 2 3	3 0 0	..	
Total ..	1,272,072	8,722	605	22,815	25,954	..	35,020	·028	58	14·4	2,102	5 10 0	5 2 0	..	
ANANTAPUR DISTRICT.															
Excise—Private Distillery Supply System.															
Anantapur	97,315	780	60	740	1,159	..	1,404	·014	23	13·0	1,622	6 0 0	5 7 6	..	
Anantapur town	6,994	9	1	182	1,027	..	865	·123	865	9·0	6,994	6 0 0	6 0 0	..	
Gooty	127,755	1,033	62	5,276	..	..	4,227	·033	68	16·6	2,060	5 19 6	..	..	
Gooty town	6,605	7	1	1,590	..	..	1,272	·192	1,272	7·0	6,605	6 0 0	..	..	
Uravakonda town ..	8,557	12	1	1,185	..	..	948	·110	948	12·0	8,557	5 12 0	..	..	
Tadpatri	102,373	630	89	6,396	..	..	5,116	·049	57	7·1	1,150	6 0 0	..	..	
Tadpatri town	10,283	11	1	3,092	..	..	2,474	·240	2,474	11·6	10,283	6 0 0	..	..	
Dharmavaram	111,888	1,214	63	3,676	..	..	2,941	·026	47	19·3	1,776	5 7 0	..	..	
Dharmavaram town ..	6,836	12	1	1,285	208	..	1,253	·183	1,253	12·0	6,836	6 0 0	6 0 0	..	
Penukonda	89,272	647	39	1,443	2,677	..	3,028	·037	77	16·6	2,058	4 8 0	4 0 0	..	
Hindupur	31,678	481	18	1,001	749	..	1,325	·016	73	26·7	4,537	6 0 0	5 0 0	..	
Madakasira	67,993	439	18	..	1,265	..	885	·013	49	24·4	3,777	..	4 12 0	..	
Total ..	708,519	5,275	354	25,966	7,085	..	25,732	·036	72	14·9	2,001	5 12 0	5 3 3	..	

APPENDIX A—*cont.*

Statement showing the consumption of Country Spirits, distribution of Shops, &c., in the several Taluks and Towns during the year 1892–93—*cont.*

Taluks and towns.	Population as per census of 1891.	Area.	Number of shops opened.	Consumption. 20° under-proof.	30° under-proof.	60° under-proof.	Total reduced to proof strength.	Consumption per head (at proof).	Sales per shop (at proof).	Square miles per shop.	Population per shop.	Reported average selling price per gallon of 20° under-proof.	30° under-proof.	60° under-proof.	Remarks.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
BELLARY DISTRICT.															
Excise—Private Distillery Supply System.															
		SQ. MLS.		GALS.	GALS.	GALS.	GALS.	GALS.	GALS.			RS. A. P.	RS. A. P.	RS. A. P.	
Bellary	120,886	935	39	..	2,950	..	2,065	·017	53	23·9	3,099	..	4 8 0 to 5 4 0	..	
Bellary town	59,467	26	20	..	27,204	..	19,043	·320	952	1·3	2,973	..	5 0 0	..	
Hospet	79,634	537	32	..	1,610	..	1,127	·014	35	16·8	2,488	..	4 8 0 to 5 0 0	..	
Hospet town	12,878	3	3	..	2,459	..	1,721	·133	574	1·0	4,293	..	4 8 0 to 5 0 0	..	
Kúdligi	94,296	863	9	..	748	..	524	·006	58	95·9	10,477	..	4 8 0 to 5 0 0	..	
Hadagalli	104,040	555	13	..	531	..	372	·003	29	45·6	8,003	..	6 0 0	..	
Harpanahalli	82,241	603	10	..	400	..	280	·003	28	60·3	8,224	..	6 0 0	..	
Alúr	88,088	686	37	..	2,169	..	1,518	·017	41	18·5	2,381	..	6 0 0	..	
Adóni	134,552	837	48	3,446	43	..	2,787	·021	58	17·4	2,803	6 0 0	..	..	
Adóni town	26,243	2	5	..	2,410	..	1,687	·064	337	·4	5,249	..	4 8 0 to 5 0 0	..	
Rayadrug	97,801	898	51	775	1,715	..	1,820	·019	36	17·6	1,918	4 8 0 to 6 0 0	4 8 0 to 6 0 0	..	
Total ..	900,126	5,975	267	4,221	42,239	..	32,944	·037	123	22·4	3,371	5 6 9	5 0 0	..	
KURNOOL DISTRICT.															
Excise—Contract Distillery Supply System.															
Cumbum	111,871	1,051	16	..	475	1,219	820	·007	51	65·7	6,992	..	3 12 0	2 5 6	
Cumbum town	5,731	5	2	279	448	..	537	·094	268	2·5	2,865	4 8 0	4 8 0	..	
Markapur	96,797	1,106	51	1	1,857	..	1,301	·013	26	21·7	1,898	4 8 0	3 12 9	..	
Markapur town	3,174	11	1	..	495	..	346	·109	346	11·0	3,174	..	3 12 0	..	
Total ..	217,573	2,173	70	280	3,275	1,219	3,004	·014	43	31·0	3,108	4 8 0	3 12 0	2 5 6	

APPENDIX A—*cont.*

Statement showing the Consumption of Country Spirits, distribution of Shops, &c., in the several Taluks and Towns during the year 1892–93—*cont.*

Taluks and towns.	Population as per census of 1891.	Area.	Number of shops opened.	Consumption. 20° under-proof.	30° under-proof.	60° under-proof.	Total reduced to proof strength.	Consumption per head (at proof).	Sales per shop (at proof).	Square miles per shop.	Population per shop.	Reported average selling price per gallon of 20° under-proof.	30° under-proof.	60° under-proof.	Remarks.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
KURNOOL DISTRICT—*cont.*															
Excise—Private Distillery Supply System.															
		SQ. MLS.		GALS.	GALS.	GALS.	GALS.	GALS.	GALS.			RS. A. P.	RS. A. P.	RS. A. P.	
Ramallakot	100,595	838	43	2,320	..	..	1,856	·018	43	19·5	2,339	5 8 8	..	..	
Kurnool Municipality ..	24,376	8	7	4,466	..	..	3,573	·147	510	1·1	3,482	4 8 0	..	..	
Nandikotkur	82,887	1,296	39	1,963	..	..	1,522	·018	39	33·2	2,125	6 0 0	..	..	
Nandikotkur town ..	2,175	9	1	212	..	..	170	·078	170	9·0	2,175	6 0 0	..	..	
Atmakur town	3,498	17	1	283	..	..	226	·065	226	17·0	3,498	6 0 0	..	..	
Nandyal	33,540	837	50	1,523	22	..	1,239	·015	25	16·7	1,671	6 12 0	6 4 3	..	
Nandyal town	10,737	7	3	1,775	..	..	1,420	·132	473	2·3	3,579	6 1 0	..	..	
Kalva town	2,015	10	1	118	..	..	94	·047	94	10·0	2,015	5 10 0	..	..	
Sirvel	62,313	607	70	2,085	..	..	1,652	·027	24	8·7	890	6 12 0	..	..	
Chágalamarri town ..	2,855	6	1	230	..	..	184	·064	184	6·0	2,855	6 12 0	..	..	
Koilkuntla	80,815	551	44	2,019	..	..	1,615	·020	37	12·5	1,837	6 1 4	..	..	
Koilkuntla town	3,492	8	1	500	..	..	400	·115	400	8·0	3,492	6 0 0	..	..	
Owk town	2,237	13	1	150	..	..	120	·054	120	13·0	2,237	4 12 5	..	..	
Pattikonda	132,081	1,102	97	3,176	..	..	2,541	·019	26	11·4	1,362	6 0 0	..	..	
Pattikonda town	3,087	18	2	272	..	..	218	·071	109	9·0	1,543	6 0 0	..	..	
Pyápalle town	3,535	14	2	381	..	..	305	·086	152	7·0	1,767	6 0 0	..	..	
Total ..	600,238	5,341	363	21,400	22	..	17,135	·029	47	14·7	1,654	6 0 0	6 4 3	..	
MADRAS TOWN CIRCLE.															
Excise—Private Distillery Supply System.															
Madras town	452,518	29	48	..	89,285	..	62,500	·138	1,302	·6	9,427	..	4 11 6	..	
Outside shops	224,472	341	4	..	4,176	..	2,923	·064	253	6·0	3,938	..	4 15 6	..	
Cantonment shops ..			3	..	5,000	..	3,500						4 9 9	..	
Rest of the Saidapet taluk.			50	..	11,400	..	7,980						4 9 6	..	
Total ..	676,990	370	105	..	109,861	..	76,903	·114	732	3·5	6,447	..	4 11 4	..	
CHINGLEPUT DISTRICT.															
Excise—Private Distillery Supply System.															
Chingleput	137,291	433	17	..	2,540	..	1,778	·013	105	25·6	8,076	..	5 0 0	..	
Conjeeveram	218,671	514	68	..	14,057	..	9,840	·045	145	7·5	3,216	..	4 6 4 to 4 12 11	..	
Madurántakam	263,137	696	15	..	1,541	..	1,078	·004	72	46·4	17,542	..	5 0 0	..	
Tiruvallúr	165,916	500	49	..	4,383	..	3,068	·018	63	10·3	3,386	..	4 10 9	..	
Tiruvallúr town	5,023	2	2	..	1,277	..	894	·178	447	1·0	2,511	..	4 10 10	..	
Ponnéri	122,418	347	40	..	5,514	..	3,860	·031	96	8·7	3,060	..	5 0 0	..	
Total ..	912,456	2,501	191	..	29,312	..	20,518	·022	107	13·1	4,777	..	4 11 7	..	

APPENDIX A—*cont.*

Statement showing the consumption of Country Spirits, distribution of Shops, &c., in the several Taluks and Towns during the year 1892–93—*cont.*

Taluks and towns.	Population as per census of 1891.	Area.	Number of shops opened.	Consumption. 20° under-proof.	30° under-proof.	60° under-proof.	Total reduced to proof strength.	Consumption per head (at proof).	Sales per shop (at proof).	Square miles per shop.	Population per shop.	Reported average selling price per gallon of 20° under-proof.	30° under-proof.	60° under-proof.	Remarks.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
NORTH ARCOT DISTRICT.															
Excise—Private Distillery Supply System.															
		SQ. MLS.		GALS.	GALS.	GALS.	GALS.	GALS.	GALS.			RS. A. P.	RS. A. P.	RS. A. P.	
Walajapet	239,349	484	85	566	16,467	..	11,980	·050	141	5·7	2,816	5 0 2	4 10 9	..	
Gudiyáttam	176,709	446	63	44	9,136	..	6,430	·036	102	7·1	2,805	4 8 9	4 8 2	..	
Chittoor	190,284	792	59	..	5,360	..	3,773	·019	64	13·4	3,225	..	5 0 0	..	
Chittoor town	9,365	1	6	..	3,211	..	2,248	·225	375	0·2	1,661	..	5 0 0	..	
Palmanér	46,204	438	16	1,098	..	..	875	·019	58	29·2	3,080	4 6 10	..	..	
Palmanér town	1,931	1	1	774	..	..	619	·329	619	1·0	1,931	5 13 2	..	..	
Pungánúru division ..	92,023	648	20	2,220	75	..	1,829	·019	91	32·4	4,601	4 8 4	4 6 0	..	
Vellore	135,268	442	52	..	4,247	..	2,973	·022	57	8·5	2,601	..	4 7 6	..	
Vellore town	44,925	4	9	1,107	13,060	..	10,028	·223	1,114	·4	4,992	4 6 2	4 5 9	..	
Kániyambádi town ..	2,158	5	1	..	289	..	202	·093	202	5·0	2,158	..	4 7 9	..	
Ambúr town	10,586	4	2	..	824	..	577	·054	289	2·0	5,293	..	4 8 0	..	
Arcot	165,350	429	47	..	2,907	..	2,035	·012	43	9·1	3,531	..	4 10 5	..	
Arcot town	10,928	3	4	..	3,461	..	2,423	·221	606	0·7	2,732	..	4 7 1	..	
Kangundi division ..	54,052	346	17	..	3,241	..	2,339	·043	137	20·3	3,179	..	4 8 0	..	
Polur	125,986	557	47	..	3,139	..	2,232	·018	47	11·8	2,680	..	4 8 0	..	
Polur town	3,631	4	2	..	516	..	361	·042	180	2·0	4,316	..	4 7 8	..	
Kalambur town	5,092	1	1	..	200	..	140	·027	140	1·0	5,092	..	4 3 9	..	
Wandiwash	177,723	466	39	..	1,942	..	1,359	·008	35	11·9	4,557	..	4 8 11	..	
Arni division	84,417	178	22	..	1,997	..	1,398	·016	63	8·1	3,837	..	4 5 5	..	
Arni town	4,812	1	4	..	2,843	..	1,990	·413	498	0·2	1,203	..	4 6 11	..	
Kannamangalam town ..	2,501	1	1	..	368	..	258	·103	258	1·0	2,501	..	4 7 7	..	
Chéndragiri	96,601	423	41	..	3,864	..	2,705	·028	66	10·3	2,341	..	5 15 1	..	
Chendragiri town ..	4,193	13	3	50	571	..	400	·095	133	4·3	1,398	5 11 1	5 9 10	..	
Tirupati town	14,242	112	3	398	4,398	..	3,344	·235	1,115	37·3	4,747	5 4 11	4 14 4	3 0 0	
Kálahasti zamindari ..	136,106	873	39	..	2,455	..	1,718	·012	44	22·4	3,490	..	5 3 7	..	
Kálahasti town	11,754	1	3	..	998	..	697	·059	232	0·3	3,918	..	5 7 0	..	
Karvetnagar zamindari ..	323,347	935	82	..	9,046	..	6,332	·019	77	11·4	3,943	..	5 2 10	..	
Tiruttani town	2,699	4	4	..	1,499	..	1,015	·376	254	1·0	675	..	4 8 0	..	
Puttúr town	2,951	3	1	..	676	..	473	·178	473	3·0	2,651	..	5 12 0	..	
Total ..	2,180,487	7,616	673	6,167	96,862	48	72,756	·033	108	11·3	3,240	4 12 6	4 11 0	3 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 1892–93—*cont.*

Taluks and towns.	Population as per census of 1891.	Area.	Number of shops opened.	Consumption. 20° under-proof.	30° under-proof.	60° under-proof.	Total reduced to proof strength.	Consumption per head (at proof).	Sales per shop (at proof).	Square miles per shop.	Population per shop.	Reported average selling price per gallon of 20° under-proof.	30° under-proof.	60° under-proof.	Remarks.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
SOUTH ARCOT DISTRICT.															
Excise—Private Distillery Supply System.															
		SQ. MLS.		GALS.	GALS.	GALS.	GALS.	GALS.	GALS.			RS. A. P.	RS. A. P.	RS. A. P.	
Tindivanam	316,018	816	151	..	11,328	..	7,930	·025	53	5·4	2,093	..	3 13 0	..	
Tiruvannámalai	205,403	1,010	144	..	9,163	..	6,414	·031	45	7·0	1,426	..	4 9 0	..	
Tirukkóyilúr	257,132	569	137	..	11,241	..	7,869	·031	57	4·1	1,877	..	4 8 0	..	
Villupuram	301,746	508	132	..	29,133	..	20,393	·067	154	3·8	2,286	..	3 12 0	..	
Vriddhachalam	222,793	596	122	..	12,000	150	8,502	·038	70	4·9	1,826	..	4 14 0	3 12 0	
Kallakurchi	240,181	868	158	..	9,892	..	6,924	·029	44	5·5	1,520	..	4 8 0	..	
Chidambaram	263,635	396	111	..	13,003	..	9,102	·034	82	3·6	2,375	..	4 8 0	..	
Chidambaram town ..	18,640	6	4	..	3,587	..	2,511	·135	628	1·5	4,660	..	4 0 0	..	
Cuddalore	280,992	429	107	..	25,549	..	17,884	·064	167	4·0	2,626	..	3 12 0	..	
Cuddalore town	47,355	11	14	82	17,707	..	12,460	·263	890	·8	3,382	3 12 0	3 8 0	..	
Panruti town	8,958	8	4	..	7,465	..	5,226	·584	1,306	2·0	2,239	..	3 12 0	..	
Total ..	2,162,851	5,217	1,084	82	150,128	150	105,215	·049	97	4·8	1,995	3 12 0	4 0 0	3 12 0	
TANJORE DISTRICT.															
Excise—Private Distillery Supply System.															
Tanjore	348,150	680	31	..	6,679	..	4,675	·013	151	21·9	11,231	..	4 11 11	..	
Tanjore town	54,390	8	20	2	9,772	4	6,844	·126	342	·4	2,719	5 0 0	4 2 0	2 0 0	
Tiruvádi do.	7,907	2	2	..	759	..	531	·067	265	1·0	3,953	..	4 15 9	..	
Kumbakónam	323,351	339	50	..	5,257	..	3,680	·011	74	6·8	6,467	..	4 7 8	..	
Kumbakónam town ..	54,307	3	12	..	8,791	..	6,154	·113	513	·3	4,525	..	4 6 4	..	
Máyavaram	221,070	280	29	..	2,301	..	1,611	·007	56	9·7	7,623	..	4 5 11	..	
Máyavaram town ..	23,765	3	5	..	1,257	..	880	·037	176	·6	4,753	..	4 14 6	..	
Shiyali	119,303	171	14	..	1,779	..	1,245	·010	89	12·2	8,557	..	4 8 6	..	
Nannilam	215,907	293	24	..	1,140	..	798	·004	33	12·2	8,996	..	4 14 3	..	
Negapatam	161,127	233	12	..	1,621	..	1,135	·007	94	19·4	13,427	..	4 15 3	..	
Negapatam town ..	59,221	7	15	..	9,334	..	6,534	·110	436	·5	3,948	..	4 6 6	..	
Tirutturaippúndi	180,308	435	4	..	520	..	364	·002	91	121·2	45,077	..	5 15 4	..	
Mannárgudi	187,434	301	15	..	1,730	..	1,211	·006	81	20·1	12,495	..	5 5 11	..	
Pattukkótta	271,374	904	13	..	842	..	589	·002	45	69·5	20,875	..	5 4 0	..	
Total ..	2,223,114	3,709	246	2	51,782	4	36,251	·016	147	15·1	9,057	5 0 0	4 8 3	2 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 1892–93—*cont.*

Taluks and towns.	Population as per census of 1891.	Area.	Number of shops opened.	Consumption. 20° under-proof.	30° under-proof.	60° under-proof.	Total reduced to proof strength.	Consumption per head (at proof).	Sales per shop (at proof).	Square miles per shop.	Population per shop.	Reported average selling price per gallon of 20° under-proof.	30° under-proof.	60° under-proof.	Remarks.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
TRICHINOPOLY DISTRICT.															
Excise—Private Distillery Supply System.															
		SQ. MLS.		GALS.	GALS.	GALS.	GALS.	GALS.	GALS.			RS. A. P.	RS. A. P.	RS. A. P.	
Trichinopoly	360,829	542	63	792	36,594	..	26,250	·073	417	8·6	5,727	4 8 3	4 3 2		
Musiri	282,619	762	46	..	3,811	..	2,668	·009	58	16·6	6,144	..	5 5 5	..	
Kulitalai	243,700	900	39	..	3,589	..	2,512	·010	64	23·1	6,249	..	4 13 10	..	
Perambalúr	195,006	674	56	..	4,252	..	2,977	·015	53	12·0	3,482	..	5 5 9	..	
Udaiyárpálaiyam	290,563	753	57	..	8,409	..	5,886	·020	103	13·2	5,098	..	5 3 0	..	
Total ..	1,372,717	3,631	261	792	56,655	...	40,293	·029	154	13·9	5,259	4 8 3	4 8 10	..	
MADURA DISTRICT.															
Excise—Private Distillery Supply System.															
Periyakulam	246,890	1,214	49	..	3,128	..	2,190	·009	45	24·8	5,039	..	5 11 6	..	
Periyakulam town ..	16,363	1	2	..	679	10	479	·029	239	·5	8,181	..	5 15 9	..	
Mélúr	148,656	484	35	..	1,575	..	1,103	·007	32	13·8	4,247	..	5 0 1	..	
Tirumangalam	264,621	745	66	..	2,001	..	1,401	·005	21	11·3	4,009	..	5 6 11	..	
Ramnad zamindari ..	639,916	2,102	127	..	5,113	10	3,583	·006	28	16·6	5,039	..	5 14 4	..	
Ramnad town	13,619	2	4	..	3,188	..	2,232	·164	558	·5	3,405	..	6 2 8	..	
Sivaganga zamindari ..	403,815	1,679	137	..	3,528	10	2,473	·006	18	12·2	2,948	..	5 7 5	..	
Sivaganga town	8,809	1	1	..	733	..	513	·058	513	1·0	8,809	..	4 5 1	..	
Dindigul	370,887	1,120	59	..	3,320	..	2,324	·006	39	19·0	6,286	..	5 14 0	..	
Dindigul town	20,203	2	3	..	3,905	..	2,734	·135	911	·7	6,734	..	4 8 0	..	
Palni	196,490	1,010	49	..	3,489	14	2,448	·012	50	20·6	4,010	..	5 8 0	..	
Palni town	16,940	2	1	..	873	..	611	·036	611	2·0	16,940	..	5 0 1	..	
Madura	173,767	440	38	..	1,723	..	1,206	·007	32	11·6	4,573	..	4 11 6	..	
Madura town	87,428	6	17	..	14,021	..	9,815	·112	577	·4	5,143	..	3 10 2	..	
Total ..	2,608,404	8,808	588	..	47,277	44	33,112	·012	56	15·0	4,436	..	4 15 2	..	

APPENDIX A—*cont.*

Statement showing the *consumption* of Country Spirits, distribution of Shops, &c., in the several Taluks and Towns during the year 1892–93—*cont.*

Taluks and towns.	Population as per census of 1891.	Area.	Number of shops opened.	Consumption. 20° under-proof.	30° under-proof.	60° under-proof.	Total reduced to proof strength.	Consumption per head (at proof).	Sales per shop (at proof).	Square miles per shop.	Population per shop.	Reported average selling price per gallon of 20° under-proof.	30° under-proof.	60° under-proof.	Remarks.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
TINNEVELLY DISTRICT. *Excise—Private Distillery Supply System.*															
		SQ. MLS.		GALS.	GALS.	GALS.	GALS.	GALS.	GALS.			RS. A. P.	RS. A. P.	RS. A. P.	
Tinnevelly	184,728	327	36	..	3,280	..	2,860	·012	64	9·1	5,131	..	6 4 0	..	
Ottáppidáram	342,145	1,061	98	..	8,589	..	6,013	·018	61	10·8	3,491	..	5 8 0	..	
Nángunéri	174,418	730	41	..	584	..	409	·002	10	17·8	4,254	..	4 11 0	..	
Ambásamudram	183,616	481	41	..	1,479	..	1,035	·006	25	11·7	4,478	..	5 4 5	..	
Tenkási	154,940	374	21	..	722	..	505	·003	24	17·8	7,378	..	5 0 3	..	
Sankaranayinárkoyil ..	213,799	717	37	..	1,292	..	904	·004	24	19·4	5,778	..	5 14 9	..	
Srívilliputur	190,517	685	31	..	633	..	443	·002	14	18·9	6,146	..	5 5 11	..	
Sáttúr	184,327	570	40	..	1,903	..	1,332	·007	33	14·2	4,608	..	5 9 10	..	
Tenkarai	287,603	542	78	..	2,155	..	1,509	·005	19	6·9	3,687	..	5 13 8	..	
Total ..	1,916,095	5,387	423	..	20,643	..	14,450	·007	34	12·7	4,529	..	5 10 0	..	
COIMBATORE DISTRICT. *Excise—Private Distillery Supply System.*															
Coimbatore	307,194	804	63	7,493	3,171	..	8,214	·027	130	12·8	4,876	6 0 8	6 0 0	..	
Satyamangalam	184,105	1,185	58	4,155	8	..	3,330	·018	57	20·4	3,174	6 0 0	6 0 0	..	
Kollegal	88,533	1,078	53	91	2,419	..	1,766	·020	33	20·3	1,670	6 0 0	6 3 1	..	
Pollachi	183,569	710	41	1,674	..	..	1,339	·007	33	17·3	4,480	5 15 10	..	..	
Erode	247,008	598	55	4,777	379	..	4,080	·017	74	10·9	4,491	6 11 5	4 9 0	..	
Bhavání	119,869	715	34	1,098	95	..	[illegible]	·007	26	[illegible]	[illegible]	7 0 0	7 0 0	..	
Dhárápuram	249,221	836	46	2,001	..	..	1,601	·006	35	18·2	5,418	7 8 0	..	..	
Palladam	376,390	741	82	1,713	2,980	..	3,456	·013	42	9·0	3,297	6 4 4	6 3 6	..	
Karúr	211,794	612	60	136	5,753	..	4,136	·020	69	10·2	3,560	5 4 2	5 4 2	..	
Udamalpet	143,056	583	44	3,248	56	..	2,638	·018	60	13·2	3,251	6 9 11	4 8 0	..	
Total ..	2,004,839	7,860	536	26,296	14,852	..	31,433	·016	59	14·7	3,740	6 5 5	5 11 4	..	
NILGIRI DISTRICT. *Excise—Private Distillery Supply System.*															
Ootacamund town ..	15,053	11 } 717	5	24	14,155	..	9,936	·660	1,987	2·2	3,011	7 8 0	6 12 4	..	
Coonoor town	6,049	9	3	338	6,869	..	5,479	·906	1,826	3·0	2,016	6 12 0	6 0 0	..	
Nilgiris plateau	53,298	697	16	512	7,308	..	5,525	·104	345	43·6	3,331	6 12 0	6 0 0 to 7 8 0	..	
South-East Wynaad ..	25,397	240	8	..	4,903	..	3,432	·135	429	30·0	3,175	..	6 0 0 to 7 0 0	..	
Total ..	99,797	957	32	1,384	33,235	..	24,372	·244	762	29·9	3,119	7 0 0	6 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 1892–93—*cont.*

Taluks and towns.	Population as per census of 1891.	Area.	Number of shops opened.	Consumption. 20° under-proof.	30° under-proof.	60° under-proof.	Total reduced to proof strength.	Consumption per head (at proof).	Sales per shop (at proof).	Square miles per shop.	Population per shop.	Reported average selling price per gallon of 20° under-proof.	30° under-proof.	60° under-proof.	Remarks.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
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	417,379	1,071	58	..	14,271	..	9,990	·024	172	18·5	7,196	..	4 2 9	..	
Atur	183,209	841	45	6	3,245	..	2,276	·012	51	18·7	4,071	5 8 0	4 3 2	..	
Námakkal	300,047	715	53	..	3,604	..	2,523	·008	48	13·5	5,661	..	4 8 0	..	
Tiruchengódu	248,679	637	31	105	2,484	..	1,823	·007	59	20·5	8,022	5 1 0	4 8 0	..	
Dharmapuri	178,442	941	44	..	3,969	..	2,778	·016	63	21·4	4,056	..	4 4 5	..	
Krishnagiri	152,123	659	78	..	7,632	..	5,342	·035	68	8·4	1,950	..	4 2 11	..	
Hosúr	156,768	1,217	55	..	4,985	..	3,490	·022	63	22·1	2,832	..	4 8 0	..	
Tiruppattúr	188,826	538	57	50	12,924	..	9,087	·048	159	9·4	3,313	5 0 0	4 13 0	..	
Uttangarai	133,113	910	62	..	4,849	..	3,394	·026	55	14·7	2,228	..	5 1 5	..	
Total ..	1,962,591	7,529	483	161	57,963	..	40,703	·021	84	15·6	4,063	5 2 0	4 7 3	..	
SOUTH CANARA DISTRICT. *Excise—Contract Distillery Supply System.*															
Mangalore town	40,922	64	45	273	17,823	..	12,695	·310	282	1·4	909	4 8 0	3 0 0	..	
Rental System.															
Mangalore	237,955	556	192	9	11,881	22,807	17,446	·073	91	2·9	1,239	3 0 0	2 11 0	1 8 0	
Kasaragod	230,659	1,032	82	47	5,004	3,223	4,829	·017	59	12·6	3,423	3 12 0	3 0 0	1 8 0	
Uppinangadi	118,307	951	130	26	17,213	300	12,190	·103	94	7·3	914	4 8 0	3 2 6	1 11 2	
Udipi	253,717	787	187	89	13,015	47,472	28,173	·111	151	4·2	1,357	2 12 0	2 12 0	1 8 0	
Coondapoor	120,268	512	105	12	3,012	24,222	11,807	·098	112	4·9	1,145	2 12 0	2 8 0	1 8 0	
Total ..	1,011,437	3,838	696	183	50,129	98,024	74,445	·074	107	5·5	1,455	3 9 0	2 13 0	1 8 7	

APPENDIX A—*cont.*

Statement showing the consumption of Country Spirits, distribution of Shops, &c., in the several Taluks and Towns during the year 1892–93—*cont.*

Taluks and Towns.	Population per census of 1891.	Area.	Number of shops opened.	Consumption.					Reported average selling price per gallon of				Remarks.
				29° under-proof.	30° under-proof.	60° under-proof.	Total reduced to proof strength.	Consumption per head (at proof).	29° under-proof.	30° under-proof.	60° under-proof.		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
		SQ. MILS.		GALS.	GALS.	GALS.	GALS.	GALS.	RS. A. P.	RS. A. P.	RS. A. P.				
				Excise—Private Distillery Supply System.											
Wynaad	76,762	621	62	6,860	1,804	2,207	2,262	·071	7 0 0	3 8 0	2 12 0				
				Excise—Contract Distillery Supply System.											
Chirakkal	283,523	621	39	146	1,604	2,207	2,262	·098	4 8 0	3 8 0	2 12 0				
Cannanore town ..	27,418	27	20	1,115	5,664	180	5,629	·205	4 0 0	3 8 0	1 12 0				
Kóttayam	168,382	411	35	177	423	1,658	1,101	·007	4 0 0	3 6 0	2 3 0				
Tellicherry town ..	27,196	51	9	2,587	1,248	167	3,010	·111	3 8 0	3 0 0	1 8 0				
Calicut	171,504	224	38	274	126	285	422	·002	3 12 0	3 0 0	1 11 0				
Calicut town ..	65,078	115	60	4,541	7,583	3,254	10,249	·154	3 12 0	3 0 0	1 11 0				
Kurumbranát ..	364,077	533	158	151	2,998	3,461	5,664	·018	3 10 0	2 13 10	1 13 2				
Palghat	382,662	318	67	62	435	1,608	997	·003	4 8 0	3 12 0	1 14 0				
Palghat town ..	39,481	265	21	120	1,595	2,428	2,184	·055	4 8 0	3 12 0	1 14 0				
Ernad	339,488	811	62	2,149	1,120	1,405	3,065	·009	4 8 0	3 12 0	2 4 0				
Walavanad ..	392,355	963	107	561	184	2,618	1,617	·005	4 0 0	3 0 0	1 14 0				
Ponnáni	449,290	390	88	114	1,803	1,557	1,988	·004	3 9 4	3 2 6	1 12 9				
Total ..	2,541,451	4,764	704	11,986	25,993	25,849	38,124	·015	4 4 0	3 6 0	1 15 0				
				Bending System.											
Cochin (British) ..	23,715	..	12	404	3,142	.. 90	2,623	·107	2 13 4	2 0 0	.. 1 12 0				
Attapadi valley ..	Not separately given being included in Walavanad taluk.		4	..	..		36		..	..					
Total ..	23,715	..	16	404	3,142	90	2,659	·107	2 13 4	2 0 0	1 12 0				

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 1892–93.

Taluks.	Towns, Revenue Inspectors' ranges, &c.	Selling price per dram of 30° under-proof.	Taluks.	Towns, Revenue Inspectors' ranges, &c.	Selling price per dram of 30° under-proof.
	Gánjam District.	A. P.		*Godávari District.*	A. P.
Ganjám district.	Kallikóta	1 6	Rámachandrapuram.	Rámachandrapuram range.	0 10½
	Biridi, Humma and Pálúru.	1 6		Draksharama range ..	1 0
	Ganjám (Tristanam) ..	1 6½		Alamur do. ..	1 0
	Purushottapur	1 6		Angara do. ..	1 0
	Atagadá	1 6		Anaparti do. ..	0 10¼
	Kullada khandam ..	1 6		Mandepeta do. ..	1 0
	Vanagiri do. ..	1 6		Bikavól do. ..	1 0
	Bodoborosingi khandam.	1 5¾		Aratlakatta do. ..	0 10½
	Ballipadra do. ..	1 2½			
	Chinna Kimedi	1 6	Amalápuram	Amalápuram range ..	0 10½
	Aska, Kurlá and Dévaláhómi.	1 3		Mongonda do. ..	0 10½
	Dhárákóta	1 6		Bendamurlanka do. ..	0 10½
	Serugadá	1 6		Bhimanapalli do. ..	0 10½
	Bodogodo	1 6		Royili do. ..	0 10½
	Mohiri	1 3½		Vanapalli do. ..	0 10½
	Mansurkot	1 2		Polavaram do. ..	0 10½
	Ichchhápuram	1 5¼		Ainapuram do. ..	0 10½
	Chikali	1 5½			
	Jarada and Surangi ..	1 6	Narsapur	Narsapur range ..	0 10½
	Jalantra and Budarasingi.	1 4		Mogalturru do. ..	0 10½
	Pedda Kimedi	1 3		Pedapatnam do. ..	0 10½
	Báravand Feta	1 6		Kadali do. ..	0 10½
	Mandasa	1 9		Pálakollu do. ..	0 10½
	Tarlá	1 6		Sivakodu do. ..	0 10½
	Tekkali	1 6		Achanta do. ..	0 10½
	Parlákimedi Kasba khandam.	1 6		Doddipatla do. ..	0 10½
	Parlákimedi Varnasi khandam.	0 10	Ellore ..	Ellore range ..	2 0
	Parlákimedi Kothur khandam.	1 6		Gundugolanu do. ..	0 10½
	Parlákimedi Saravakóta khandam.	1 6		Chintalapudi do. ..	0 10½
	Parlákimedi Bhagasola khandam.	1 6		Kamavarapukotado. ..	0 10½
	Parlákimedi Gurandi khandam.	1 6		Dharmajigudem do. ..	0 10½
	Chicacole Southern khandam.	1 11½		Narsapur do. ..	0 10½
	Chicacole Western khandam.	2 0	Yernagúdem ..	Kovvur range ..	0 10½
	Chicacole Northern khandam.	2 0		Chegelli do. ..	0 10½
	Narasannapéta	1 6		Madhavaram do. ..	0 10½
	Berhampur town ..	1 0		Nallajerla do. ..	0 10½
				Kotavaram do. ..	0 10½
	Average for Ganjám ..	1 6		Lakkavaram do. ..	0 10½
				Ballipadu do. ..	0 10½
	Vizagapatam District.		Tanuku ..	Tanuku range ..	0 10½
Golgonda ..	Golgonda taluk (the whole).	1 6		Nidadavólu do. ..	0 10½
Sarvasiddhi ..	Sarvasiddhi do. do. ..	1 4		Pentapadu do. ..	0 10½
Anakápalle ..	Anakápalle do. do. ..	1 4½		Duvva do. ..	0 10½
Vizagapatam ..	Vizagapatam taluk ..	1 5		Penugonda do. ..	0 10½
	Vizagapatam town ...	1 6		Penumantra do. ..	0 10½
Bimlipatam ..	Bimlipatam taluk ..	1 6		Attili do. ..	0 10½
	Bimlipatam town	1 6		Relangi do. ..	0 10½
Vizianagram ..	*Vizianagram taluk* ..	1 5	Pithápuram division.	Pithápuram range ..	0 10½
	Vizianagram town ..	1 4½		Jullur	0 10½
Chípurupalle ..	Chípurupalle taluk (the whole).	1 8		Uppada	0 10½
Viravalli ..	Chódavaramu portion ..	1 3½	Cocanada division	Cocanada range ..	1 8
	Mogadala do. ..	1 3½		Coringa do. ..	1 7
Srungavarapukóta.	Srungavarapukóta portion.	1 4		Samalkot do. ..	0 10½
	Gudivádá do. ..	1 4	Peddápuram ..	Peddápuram range ..	0 10½
Palkonda ..	Rajam portion	1 6		Vadisaleru do. ..	1 2
	Palkonda do.	1 6		Lingamparti do. ..	1 2
Gajapatinagaram.	Gajapatinagarm portion ..	1 5½		Jaggannapéta do. ..	1 2
	Devupalli do. ..	1 5½		Tótapalle do. ..	1 2
Sálúru ..	Sálúru portion	1 6		Viravarsu do. ..	1 2
	Rompilli do.	1 6	Rajahmundry ..	*Rajahmundry belt range* ..	0 10½
Párvatipuram ..	Párvatipuram portion ..	1 6		Dowlaishweram *range* ..	0 10½
	Chinnamirangi do. ..	1 6		Rajahmundry farm range.	0 10½
Bobbili ..	Bobbili portion	1 4		Kapavaram do. ..	0 10½
	Pedapeuki do.	1 4		Kottapalle do. ..	0 10½
	Average for Vizagapatam.	1 5	Bhimavaram ..	Viravásaramu range ..	0 10½
				Bhimavaram do. ..	0 10½
				Undi do. ..	0 10½
				Akividu do. ..	0 10½
				Gunapavaram 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 1892–93—*cont.*

Taluks.	Towns, Revenue Inspectors' ranges, &c.	Selling prices per dram of 30° under-proof. A.	P.
	Godávari District—cont.		
Tuni division ..	Tuni range	1	9
	Todangi range	1	9
	Average for Gódávari ..	0	10½
	Kistna District.		
Bandar ..	Bantumilli khandam ..	0	10
	Munjulur do. ..	0	10
	Pedána do. ..	0	10
	Vadalamunad do. ..	0	10
	Gódúr do. ..	0	10
	Bandar do. ..	0	10
	Kódúru do. ..	0	11
	Avanigadda do. ..	0	10
	Challapalli do. ..	0	10
	Kallipalli do. .	0	10
	Srikakulam do. ..	0	10
	Kaza	0	10
Répalle	Répalle khandam ..	1	2
	Pedapulivarrur do. ..	1	2
	Bhattiprolu do. ..	1	2
	Rajavolu do. ..	1	2
	Chandavolu do. ..	1	2
	Nizampatam do. ..	1	2
	Kuchinapudi do. ..	1	2
	Inturu do. ..	1	2
	Kollúru do. ..	1	2
	Imani do. ..	1	2
	Duggirala do. ..	1	2
	Tenali do. ..	1	2
	Peravali do. ..	1	2
	Chendurru do. ..	1	2
Bápa la ..	Chinnaganjam khandam..	1	9
	Vótapálemu do. ..	1	9
	Chirala do. ..	1	9
	Ipurupálem do. ..	1	9
	Bápatla do. ..	1	9
	Marupuraluvallapálem khandam.	1	9
	Perali	1	9
	Kakumana	1	9
	Mamillapalli	1	9
	Vangipuram	1	9
	Peddavandipaud khandam.	1	9
	Turlapadu do. ..	1	9
	Nanduru do. ..	1	9
Guntúr	Pratipadu Rev. Inspr.'s firka.	1	5
	Tadikonda do. ..	1	5
	Mangalagiri do. ..	1	5
	Guntúr town	1	5
Bezwada ..	Podakarapady Rev. Inspr.'s firka.	1	5½
	Sattanapalle do. ..	1	5½
	Krosur do. ..	1	5½
	Tadipalle and Kotturdo. ..	1	5½
	Kondapalle firka	1	5½
	Kankipadu do.	1	5½
	Mylavaram do.	1	5½
	Bezwada town	1	5½
Nandigáma ..	Mangala zemindari ..	1	4½
	Lingagiri do. ..	1	4½
	Jaggayapet Division (excluding the above two zemindaries).	1	4½
	Jaggayapet town	1	4
Názvíd division..	Názvíd khandam ..	1	4
	Názvíd town	1	3
	Agíripalli do.	1	4
	Wayyur do. ..	1	4
	Kapileswarapuram town ..	1	4
	Gannavaram do. ..	1	4

Taluks.	Towns, Revenue Inspectors' ranges, &c.	Selling price per dram of 30° under-proof. A.	P.
	Kistna District—cont.		
Vissannapet division.	Vissannapet and Chatragri khandam.	1	4½
	Tiruvúr and Gampalagudem khandam.	1	4½
Palnad ..	Adáigopala Rev. Inspr.'s firka.	1	4½
	Gurazala do. ..	1	4½
	Macherla	1	4½
Narasaraopet ..	Narasaraopet Rev. Inspr.'s firka.	1	6
	Narasaraopet town ..	1	6
	Marutur Rev. Inspr.'s firka.	1	6
	Rompucherla	1	6
Vinukonda ..	Vinukonda Rev. Inspr.'s firka.	1	5½
	Vinukonda town	1	5½
	Ramidicherla Rev. Inspr.'s firka.	1	5½
	Poltur	1	5½
Gudiváda ..	Gudiváda khandam ..	1	4½
	Tamirsa do. ..	1	4½
	Pomarru do. ..	1	4½
	Gurza do. ..	1	4½
	Kaldivedi do. ..	1	4½
	Kykaloro do. ..	1	4½
	Masulipatam town ..	1	4½
	Average for Kistna ..	1	4
	Nellore District.		
Nellore ..	Nellore range ..	1	10
	Indukurpet do. ..	1	10
	Kovur do. ..	1	10
	Allur do. ..	1	10
	Buchireddipalem do. ..	1	10
	Nellore town	1	8
Gudur ..	Muthukur range ..	1	9
	Kota do. ..	1	9
	Gudur do. ..	1	9
	Veeranna Kanupur range.	1	9
	Sriharikóta do. ..	1	9
	Gudur town	1	9
	Kota village	1	8
Rapur	First range	1	8
	Second do.	2	0
	Third do.	2	0
Atmakur ..	Chejerla (first range) ..	1	9
	Devarayapalle (second range).	1	9
	Annasamudram (third range).	1	9
Kávali ..	Kávali (first range) ..	1	8
	Betragunta (second range).	1	8
	Gattupalli (third range) ..	1	8
Udayagiri ..	Duttalur (first range) ..	1	8
	Kampasamudram (second range).	1	8
	Udayagiri (third range) ..	1	8
Kandukur ..	First range	2	0
	Second do.	2	
	Third do.	2	
Kanigiri ..	First range	1	9
	Second do.	1	9
	Third do.	1	9

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APPENDIX B—*cont.*

Statement showing the Selling Prices of Country Spirits per dram of 30° under-proof in the several tracts of the Madras Presidency during the year 1892–93—*cont.*

Taluks.	Towns, Revenue Inspectors' ranges, &c.	Selling price per dram of 30° under-proof. A.	P.
	Nellore District—cont.		
gole ..	First range	1	9½
	Second do.	2	0
	Third do.	1	8
	Fourth do.	1	9½
	Ongole town	1	8
rsi division ..	East range	1	9½
	West do.	2	0
ódili division ..	North range	1	9
	South do.	1	10
enkatagiri division.	East range	1	6½
	West do.	1	6½
ólúru do. ..	East range	1	8½
	West do.	1	8½
	Average for Nellore ..	1	9
	Cuddapah District.		
iddapah ..	Cuddapah Rev. Inspr.'s firka.	1	11
	Chennoor do. ..	2	0
	Animala do. ..	1	10
	Kamalápuram do. ..	1	11
	Pendlimarri do. ..	1	10
	Cuddapah town	1	7
aliampet ..	Chitvélu Rev. Inspr.'s firka.	1	6
	Tangatur do. ..	1	7
	Anantharazupet do. ..	1	8
	Ránampéta do. ..	1	8
ıdhout	Vontimitta Rev. Inspr.'s firka.	1	9
	Koudur do. ..	1	6
	Obalam do. ..	1	8
advel	Badvel Rev. Inspr.'s firka.	2	0
	Pórumámilla do. ..	1	8
	Palugurallapalle do. ..	1	8
Proddutur ..	Proddutur Rev. Inspr.'s firka.	1	11
	Velavali do. ..	1	11
	Chintakunta do. ..	1	11
	Ganjikunta do. ..	1	11
Jammalamadugu	Jammalamadugu Revenue Inspr.'s firka.	2	0
	Peddamudien do. ..	2	0
	Gandlur do. ..	2	11
Pulivendla ..	Pulivendla Rev. Inspr.'s firka.	1	10
	Vempalli do. ..	1	10
	Hemakuntla do. ..	1	10
Ráyachóti ..	Ráyachóti Rev. Inspr.'s firka.	1	8
	Chendupalle do. ..	1	7
	Nulivedu do. ..	1	8
	Veeraballi do. ..	1	7
Madanapalle ..	Madanapalle Rev. Inspr.'s firka.	1	3
	Tamballapalli do. ..	1	5
	Burakayalakota do. ..	1	2
	Kothakota do. ..	1	2
Kadiri	Tanakallu Rev. Inspr.'s firka.	1	9
	Kadiri do. ..	1	9
	Kondakomarla do. ..	1	9
	Patnam do. ..	1	9

Taluks.	Towns, Revenue Inspectors' ranges, &c.	Selling price per dram of 30° under-proof. A.	P.
	Cuddapah District—cont.		
Vayalpád ..	Vayalpad Rev. Inspr.'s firka.	1	6
	Gundlur do. ..	1	6
	Pílléru do. ..	1	9
	Yerravarripallem do. ..	1	9
	Average for Cuddapah ..	1	9
	Anantapur District.		
Anantapur ..	Anantapur range ..	1	10
	Singanamala do. ..	1	10
	Tadimari do. ..	1	0
	Anantapur town ..	2	0
Gooty	Gooty range ..	2	3
	Pamidi do. ..	2	3
	Guntakal do. ..	2	3
	Uravakonda do. ..	2	3
	Gooty town ..	2	3
	Uravakonda do. ..	2	2
Tadpatri ..	Tadpatri range ..	2	3
	Yellanur do. ..	2	3
	Putlur do. ..	2	3
	Vádiki do. ..	2	3
	Tadpatri town	2	3
Dharmavaram ..	Dharmavaram range ..	2	3
	Kanagapalli do. ..	2	3
	Kambadur do. ..	1	11
	Kalyandrug do. ..	1	11
	Dharmavaram town ..	2	3
Penukonda ..	Penukonda range ..	1	8
	Roddam do. ..	1	4
	Bukkapatnam do. ..	1	8
Hindupur ..	Hindupur range ..	2	3
	Kodikonda do. ..	1	8
	Lepatch do. ..	2	3
Madakasira ..	Madakasira range ..	1	7
	Rollah do.	1	7
	Amarapur do.	1	7
	Average for Anantapur ..	2	0
	Bellary District.		
Bellary	Bellary vend area ..	1	9
	Moka do. ..	1	9
	Kurugodu do. ..	1	9
	Tekkalakota do. ..	1	9
	Bellary cantonment ..	1	9
Hospet	Gádiganoor vend area.	1	8
	Darojí do. ..	1	8
	Kámalápuram do. ..	1	6
	Náráyénadévarakóri do. ..	1	8
	Hospet town	1	8
Kúdligi	Hansi vend area.	1	8
	Chernoor do. ..	1	8
	Hoshalli do. ..	1	8
	Kottáru do. ..	1	8
Adóni	Yemmiganúru vend area.	1	9
	Kosgi do. ..	1	11
	Adóni do. ..	1	9½
	Kowtalum do. ..	1	11
	Adóni town	1	9½
Hadagalli ..	Holalgundi vend area.	2	0
	Kudlebalu do. ..	2	0
	Hiré Hadagalli do. ..	2	0

APPENDIX B—*cont.*

Statement showing the Selling Prices of Country Spirits per dram of 30° under-proof in the several tracts of the Madras Presidency during the year 1892–93—*cont.*

Taluks.	Towns, Revenue Inspectors' ranges, &c.	Selling price per dram of 30° under-proof. A.	P.
	Bellary District—cont.		
Harpanahalli	Bagalli vend area	2	0
	Arasikerra do.	2	0
	Alagilavada do.	2	0
Alúr	Holalgundi vend area	2	0
	Alúr do.	2	0
	Yeroor do.	2	0
Réyadrug	Bellaguppa vend area.	1	11
	Bhupasamudram do.	1	8
	Uddinala do.	1	7½
	Average for Bellary	1	10
	Kurnool District.		
Ramallakot	Kurnool Rev. Inspr.'s firka.	1	8
	Gudur do.	1	6
	Ramallakot do.	1	8
	Dhone do.	1	7
	Kurnool town	1	4
Nandikotkur	Nandikotkur Rev. Inspr.'s firka.	1	9
	Paramanchala do.	1	9
	Pagidyala do.	1	9
	Atmakur do.	1	9
	Nandikotkur town	1	9
	Atmakur do.	1	9
Nandyal	Nandyal Rev. Inspr.'s firka	1	11
	Panem do.	1	11
	Chindukur do.	1	11
	Betamcherla do.	1	10
	Nandyal town	1	9
	Kalva do.	1	8
Sirvel	Chagalmurri Rev. Inspr.'s firka.	1	11
	Sirvel do.	1	11
	Allagadda do.	1	11
	Yallur do.	1	11
	Chagalmurri town	1	11
Koilkuntla	Koilkuntla Rev. Inspr.'s firka.	1	9
	Owk do.	1	5
	Thimmanayanipet do.	1	10
	Koilkuntla town	1	9
	Owk do.	1	5
Pattikonda	Pattikonda Rev. Inspr.'s firka.	1	9
	Gonagundla do.	1	9
	Kappatralla do.	1	9
	Pyápali do.	1	9
	Pattikonda town	1	9
	Pyápali do.	1	9
Cumbum	Cumbum Rev. Inspr's. firka.	1	5
	Racherla firka	1	3
	Rajapalem do.	1	1
	Cumbum town	1	4
Markapur	Markapur Rev. Inspr's. firka.	1	3
	Gollavidippi do.	1	3
	Isakatripuravaram do.	1	4
	Katakanapalli do.	1	3
	Markapur town	1	3
	Average for Kurnool	1	7

Taluks.	Towns, Revenue Inspectors' ranges, &c.	Selling price per dram of 30° under-proof. A.	P.
	Madras District.		
Madras town	Town proper	1	7
Saidapet	Outside limits	1	8
	Cantonments	1	6½
	Other shops	1	6½
	Average for Madras	1	7
	Chingleput District.		
Conjeeveram	Conjeeveram taluk (the whole).	1	7
Chingleput	Chingleput taluk (the whole).	1	8
Madurántakam	Madurántakam taluk (the whole).	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	6½
	Second-class do.	1	6½
	Third-class do	1	6½
	Tiruvallúr town	1	6½
	Average for Chingleput	1	7
	North Arcot District.		
Walajapet	Walajapet taluk (the whole).	1	6½
Gudiyáttam	Gudiyáttam taluk (the whole).	1	6
Wandiwash	Wandiwash taluk (the whole).	1	6
Chittoor	Mudukolam Rev. Inspr.'s range.	1	8
	Puthalpet do.	1	8
	Chittoor do.	1	8
	Vellimulai do.	1	8
	Samireddipalli do.	1	8
	Chittoor town	1	8
Palmanér	Palmanér Rev. Inspr.'s range.	1	5½
	Baireddipalli do.	1	6
	Venkatagirikota do.	1	5½
	Palmanér town	1	5½
Pungandru division.	Pungandru division	1	5½
Vellore	Vellore Rev. Inspr.'s range.	1	6
	Agaram do.	1	6
	Pallikonda do.	1	6
	Vellore town	1	5½
	Vániyambádi town	1	6
	Ambúr town	1	6
Arcot	Arcot Rev. Inspr.'s range.	1	7
	Dusi do.	1	1
	Kalavi do.	1	7½
	Brammadesam do.	1	7½
	Thiruvattore do	1	8
	Arcot town	1	7

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 1892–93—*cont.*

Taluks.	Towns, Revenue Inspectors' ranges, &c.	Selling price per dram of 30° under-proof. A.	P.
	North Arcot District—cont.		
Kangundi division.	Kangundi division	1	6
Pólúr	Pólúr Rev. Inspr.'s range.	1	6
	Allabad do.	1	6
	Siruvalur do.	1	6
	Pólúr town	1	6
	Kalambur town	1	6
Arni division	Arni division	1	5½
	Arni town	1	5½
	Kannamangalam town	1	6
Chandragiri	Pákala Rev. Inspr.'s range.	2	0
	Tirupati do.	1	11½
	Arepalli do.	2	0
	Tirupati town	1	7½
	Chandragiri town	1	10½
Kélahasti zemindari.	Maderpak division	1	8
	Kálahasti do.	2	0
	Do. town	1	9½
Karvetnagar zemindari.	Tiruttani firka	1	8
	Amirthapuram firka	1	6½
	Murukkambathi do.	1	8
Puttúr division.	Nagari firka	1	8
	Puttúr division	1	11½
	Karvetnagar division	1	11½
	Puttúr town	2	0
	Average for North Arcot	1	6½
	South Arcot District.		
Tindivanam	Tindivanam taluk (the whole).	1	3
Villupuram	Villupuram taluk (the whole).	1	3
Cuddalore	Cuddalore taluk	1	3
	Cuddalore town	1	2
	Panruti do.	1	3
Tiruvannámalai	Tiruvannámalai firka	1	6
	Thandranpet do.	1	6
	Veraiyur do.	1	6
	Chengam do.	1	6
Tirukoilúr	Tirukoilúr firka	1	6
	Elavanasur firka	1	6
	Tiruvannanallur do.	1	6
	Tirunamanallur do.	1	6
	Paranur do.	1	6
Kallakurchi	Kallakurchi firka	1	6
	Salem do.	1	6
	Tiruvarengam do.	1	6
	Sankárapuram do.	1	6
	Tyagadrug do.	1	6
Chidambaram	Chidambaram firka	1	6
	Mannárgudi do.	1	6
	Buvanagiri do.	1	6½
	Srímushnam do.	1	6
	Kanarutchi do.	1	6
	Chidambaram town	1	3
Vriddhachalam	Vriddhachalam firka	1	8
	Kummarapuram do.	1	3
	Nallur do.	1	8
	Tittagudi do.	1	8
	Mangalore do.	1	3½
	Average for South Arcot.	1	6

Taluks.	Towns, Revenue Inspectors' ranges, &c.	Selling price per dram of 30° under-proof. A.	P.
	Tanjore District.		
Tanjore	First range	1	4
	Second do.	1	8
	Third do.	1	6
	Fourth do.	1	7
	Fifth do.	1	6
	Sixth do.	1	7
	Seventh do.	1	7
	Tanjore town	1	5
	Tiruvadi do.	1	8
Kumbakónam	First range	1	5
	Second do.	1	8
	Third do.	1	7
	Fourth do.	1	7
	Fifth do.	1	7
	Sixth do.	1	7
	Kumbakónam town	1	6
Máyavaram	Máyavaram town	1	8
	First range	1	7
	Second do.	1	7
	Third do.	1	7
	Fourth do.	1	6
Shiyali	First range	1	8
	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	1	6
Nannilam	Nannilam range	1	8
	Kodavasal do.	1	8
	Peralam do.	1	8
	Kongalangiri range	1	6
Mannárgudi	Polaiyar range	1	11
	Mannárgudi do.	1	9
	Vadupáthimangalam range.	2	0
	Nidamangalam range	2	0
Tiruturaipúndi	Tiruturaipundi taluk (the whole).	2	0
Patukóta	Patukóta and Nidavasal ranges.	1	9
	Arántangi and Pánpithi ranges.	1	9
	Average for Tanjore	1	6
	Trichinopoly District.		
Trichinopoly	Trichinopoly taluk (the whole).	1	5
Musiri	Tottiyam Rev. Inspr.'s range.	1	8
	Tiruttamalai do.	1	8
	Yedamalai do.	1	10
	Nakalapuram do.	1	11
	Eragudi do.	1	11
Kulitalai	Krishnarayapuram Rev. Inspr.'s range.	1	8
	Nangavaram do.	1	8
	Togamalai do.	1	8
	Vaiyampatti do.	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 1892–93—*cont.*

Taluks.	Towns, Revenue Inspectors' ranges, &c.	Selling price per dram of 30° under-proof.	Taluks.	Towns, Revenue Inspectors' ranges, &c.	Selling price per dram of 30° under-proof.
	Trichinopoly District—cont.	A. P.		*Madura District*—cont.	A. P.
Perambalúr ..	Perambalúr Rev. Inspr.'s range.	2 0	Periyakulam ..	Teakarai Rev. Inspr.'s firka.	1 11
	Agaram do. ..	1 8		Devadanipatti do. ..	1 8½
	Pasambalur do. ..	1 9		Allinagaram do. ..	1 10½
	Kolatur do. ..	1 9		Cumbum do. ..	2 0
Udaiyárpálaiyam	Kuruvalapparkoil Rev. Inspr.'s range.	1 9		Bodináyakanúr Tevaram zemin.	2 0
	Sendurai do.	1 9		Gandamanáyakanúr-Erasakanatkanur.	2 ½
	Tadampetti Polur do.	1 7		Periyakulam town ..	2 0
	Alagapuram do.	1 9		Average for Madura ..	1 10
	Periyatirukunam do.	1 9			
	Kílapalúr do.	1 9		*Tinnevelly District.*	
	Average for Trichinopoly.	1 9	Tinnevelly ..	Tinnevelly taluk (the whole).	1 10
	Madura District.		Ottappidáram ..	Ottappidáram taluk (the whole).	1 10
Madura	Madura Rev. Inspr.'s firka.	1 6	Nángunéri ..	Kalakad division ..	1 7
	Tiruparangundam do.	1 6		Vizianarayanam do. ..	1 5½
	Thellakulam do.	1 4½		Nángunéri do. ..	1 7
	Aloganallore do.	1 7½		Valliyur do. ..	1 7
	Sholavandán do.	1 9		Rádhápuram do. ..	1 7
	Tirumukur do.	1 6			
	Madura town	1 6	Ambásamudram.	Ambásamudram division..	2 0
Tirumangalam ..	West Tirumangalam Rev. Inspr.'s firka.	2 ½		Sérmádévi do. ..	1 7½
	East Tirumangalam Rev. Inspr.'s firka.	2 ½		Adaichani do. ..	1 8
	Kalligudi do.	2 8	Tenkási ..	Tenkási division..	1 8
	Kalluppati do.	1 7		Alangulam do. ..	1 8
	Uslampatti do.	1 6½		Kadayanallur do. ..	1 8
Mélúr	Mélúr Rev. Inspr.'s firka.	1 8	Sankaranayinárkóyil.	Vásudévanallúr division..	2 0
	Tíruvadur do. ..	1 8		Karivalamvandanallur. do. ..	1 7
	Nattam do. ..	1 8		Nilidanallur do. ..	2 0
	Kottampatti do. ..	1 8			
Sivaganga and Ramnad zemindaries.	Siraganga Deputy Tahr.'s division.	1 8	Srívilliputtúr ..	Rajapaliam division..	1 9
	Tirupatúr division.	1 9½		Watrap do. ..	1 9
	Tirupuvanam do. ..	1 9½		Srívilliputtúr do. ..	1 9½
				Mangalam do. ..	1 9
	Ramnad do. ..	2 2½		Rajakularamen do. ..	1 9
	Pémban do. ..	2 0			
	Mutukulatúr do. ..	2 0	Sáttúr	Nimeni division ..	1 11½
	Kamuthi do. ..	1 11½		Virudupatti do. ..	11 0
	Pallimadam do. ..	1 10½		Sivakási do. ..	11 0
	Rajasingamangalam division.	2 0		Sáttúr do. ..	11 0
	Hanumanthagudi ..	1 10½	Tenkarai ..	Perungulam division ..	1 10½
	Elavankottai	1 8		Sáttankulam do. ..	2 0
	Chálapuram	1 10		Tenthiruperi do. ..	2 0
	Manamadura	1 11		Srívaikuntam do. ..	1 10½
	Elayangudi	1 11		Karungulam do. ..	1 10
	Tiruvagambathur ..	1 11		Manad do. ..	1 10½
	Sivaganga town	1 8			
	Ramnad do.	2 2½		Average for Tinnevelly ..	1 10
Dindigul ..	Dindigul Rev. Inspr.'s firka.	2 0			
	Vadamadura do. ..	2 0		*Coimbatore District.*	
	Vedasandúr do. ..	2 0			
	Nellakóta do. ..	2 0	Coimbatore ..	Coimbatore taluk (the whole).	2 0
	Sanarpatti do. ..	1 9			
	Vembar do. ..	1 8½	Palladam ..	Palladam taluk (the whole).	2 2
	Dindigul town ..	2 0			
Palni ..	Thangachiammapatti Rev. Inspr.'s firka.	3 0	Erode	Erode taluk (the whole) ..	1 6
	Kalayambatur do. ..	1 6	Karúr	Karúr taluk (the whole)..	1 9
	Vagarai do. ..	1 9			
	Hill villages do. ..	2 6½	Pollachi	Pollachi taluk (the whole).	1 9
	Palni town	2 0			

APPENDIX B—*cont.*

Statement showing the Selling Prices of Country Spirits per dram of 30° under-proof in the several tracts of the Madras Presidency during the year 1892–93—*cont.*

Taluks.	Towns, Revenue Inspectors' ranges, &c.	Selling price per dram of 30° under-proof.	Taluks.	Towns, Revenue Inspectors' ranges, &c.	Selling price per dram of 30° under-proof.
	Coimbatore District—cont.	A. P.		*South Canara District.*	A. P.
Udamalpet ..	Udamalpet taluk (the whole).	1 6	Mangalore ..	Mangalore town	1 0
				Rural tracts	0 11
Dhárápuram ..	Dhárápuram taluk (the whole).	2 4	Kasaragod ..	Kasaragod taluk (the whole).	1 0
Satyamangalam ..	Satyamangalam taluk (the whole).	2 0	Uppinangadi ..	Uppinangadi taluk (the whole).	1 ½
Kollegal ..	Kollegal taluk (the whole).	2 4	Udipi	Udipi taluk (the whole) ..	0 11
Bhavání ..	Bhavání taluk (the whole).	2 4	Coondapoor ..	Coondapoor taluk (the whole).	1 10
	Average for Coimbatore ..	1 11		Average for South Canara.	0 11½
	Nilgiri District.			*Malabar District.*	
Nilgiris ..	Ootacamund town ..	2 3	Wynaad ..	Wynaad taluk (the whole).	2 0
	Coonoor do. ..	2 0	Chirakkal ..	Rural tracts	1 3
	Nilgiri plateau	2 0 and 2 6		Cannanore town	1 2
	South-East Wynaad ..	2 0 and 2 4	Kóttayam ..	Rural tracts	1 2
				Tellicherry town	1 2
	Average for Nilgiris ..	2 2	Calicut ..	Rural tracts	1 0
				Calicut town	1 0
	Salem District.		Palghat ..	Rural tracts	1 3
				Palghat town	1 3
Salem ..	Salem taluk (the whole).	1 4½	Kurumbranát ..	Rural tracts	1 0
Tiruppattúr ..	Tiruppatúr taluk (do.).	1 7	Ernad ..	Do.	1 3
Uttankarai ..	Uttankarai do. (do.).	1 8	Walavanad ..	Do.	1 0
Krishnagiri ..	Krishnagiri do. (do.).	1 4½	Ponnáni ..	Do.	1 ½
Atúr ..	Atúr do. (do.).	1 5	Cochin ..	Do.	2 0
Námakkal ..	Námakkal taluk (do.).	1 6			
Hosúr ..	Hosúr do. (do.).	1 5			
Dharmapuri ..	Dharmapuri do. (do.).	1 4½			
	Average for Salem ..	1 6		Average for Malabar ..	1 2

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APPENDIX C.

COMPARATIVE Statement showing the number of Arrack and Toddy rent areas and Shops in the several districts of the Madras Presidency in 1891–92 and 1892–93.

District.	Arrack.								Toddy.								"Foreign" spirits.	
	Shops leased separately in taluks and towns.		Vend areas.				Total shops.		Shops leased separately in taluks and towns.		Rent areas.				Total shops.		Number of licenses.	
			Number.		Shops.						Number.		Shops.					
	1891–92.	1892–93.	1891–92.	1892–93.	1891–92.	1892–93.	1891–92.	1892–93.	1891–92.	1892–93.	1891–92.	1892–93.	1891–92.	1892–93.	1891–92.	1892–93.	1891–92.	1892–93.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
1. Ganjám	12	12	35	35	581	588	693	6[illegible]	25	(g) 27	35	35	447	413	472	440	7	7
2. Vizagapatam	31	(a) 26	21	21	182	186	213	2[illegible]	37	37	30	30	876	749	913	786	13	10
3. Gódávari	..	..	56	(k) 68	1,293	1,318	1,293	1,3[illegible]	44	(r) 93	110	110	1,051	994	1,095	1,087	34	32
4. Kistna	18	(b) 29	78	78	1,441	1,677	1,459	1,7[illegible]	52	(s) 96	80	(af) 90	1,939	1,765	1,992	1,861	43	33
5. Nellore	23	(c) 28	40	(l) 38	362	306	385	3[illegible]	295	(t) 434	41	(ag) 36	585	451	880	885	15	17
6. Cuddapah	8	8	41	41	645	597	653	6[illegible]	13	13	41	41	753	741	766	754	25	24
7. Anantapur	5	5	24	24	324	349	329	3[illegible]	712	(u) 715	..	..	..	..	712	715	11	15
8. Bellary	28	28	28	28	255	239	283	2[illegible]	35	35	67	67	564	574	599	609	20	14
9. Kurnool	12	(d) 23	30	30	511	410	523	4[illegible]	252	(v) 237	25	25	708	735	960	972	8	9
10. Madras	102	(e) 105	..	..	..	..	102	1[illegible]	464	(w) 449	..	..	..	..	464	449	204	213
11. Chingleput	108	(f) 102	6	6	99	89	207	1[illegible]	498	(x) 452	..	..	..	..	498	452	8	8
12. North Arcot	193	193	39	39	505	480	698	6[illegible]	733	(y) 725	21	21	595	586	1,328	1,311	39	34
13. South Arcot	22	22	21	(m) * 27	1,071	1,062	1,093	1,0[illegible]	363	(y) 370	20	(ah) 24	93	91	456	461	24	18
14. Tanjore	54	54	35	35	220	192	274	2[illegible]	1,822	(z) 2,120	4	..	310	..	2,132	2,120	24	23
15. Trichinopoly	18	(g) 63	24	(n) 19	240	198	258	2[illegible]	255	256	..	..	..	..	255	256	14	13
16. Madura	36	(f) 28	39	(m) 47	598	560	628	5[illegible]	569	(aa) 441	20	20	538	603	1,107	1,044	27	23
17. Tinnevelly	137	(f) 154	29	29	300	289	437	4[illegible]	436	(e) 448	11	(ai) 14	350	343	816	791	22	20
18. Coimbatore	239	(h) 465	21	(o) 5	239	71	478	5[illegible]	782	(ab) 913	8	(aj) 3	163	33	945	946	18	17
19. Nilgiris	35	(i) 32	..	..	..	..	35	[illegible]	..	..	..	..	..	..	..	..	73	69
20. Salem	266	(j) 483	16	..	215	..	481	4[illegible]	933	(ac) 921	..	..	..	..	933	921	22	17
21. South Canara	47	(j) 744	102	(p) 17	704	..	751	7[illegible]	784	(ad) 939	..	..	..	..	784	939	11	10
22. Malabar	119	119	99	(m) 156	780	663	899	7[illegible]	1,380	(ae) 956	..	..	..	..	1,380	956	78	67
Total ..	1,507	2,700	844	723	10,565	9,274	12,072	11,9[illegible]	10,514	10,677	513	516	8,972	8,078	19,486	18,755	740	693

(a) Decrease due to five out of ten shops in Vizianagram town not having been opened.
(b) Increase due to the separate sale of shops in Jaggayyapéta, Nuzvid, Narasaraopet and Vinukonda towns.
(c) Do. do. in Kota and Ongole towns.
(d) Do. do. in nine additional towns.
(e) Increase due to three more shops having been sold in the Saidapet taluk.
(f) Decrease due to failure on the part of certain licensees to open shops.
(g) Increase due to the separate sale of shops in the *Trichinopoly taluk*.
(h) Do. do. in the whole district except certain forest tracts.
(i) Decrease due to the reduction of three shops, two in Ootacamund *town and one in Coonoor town*.
(j) Increase due to the extension of the system of separate sale of shops to the whole district.
(k) Increase due to the further sub-division of rent areas in three taluks and two divisions.
(l) Decrease due to there having been no bids for two rent areas.
(m) Increase due to the further sub-division of vend areas.
(n) *Vide* note (g) above.
(o) *Vide* note (h) above.
(p) Manufacturing, not vend areas.

(q) Increase due to increased number of shops in Gopalpur town.
(r) Increase due to separate sale of shops in ten additional towns.
(s) Do. do. in eighteen additional towns.
(t) Increase due to larger number of shops sold in the Nellore and Gudur taluks and to the extension of separate shop system to the Kavali taluk.
(u) Increase due to larger number sold.
(v) Decrease due to want of bidders for the remaining shops.
(w) Decrease due to the raising of the classification of license fees.
(x) Decrease due to reduction of shops.
(y) Increase due to larger number sold in Villupuram and Tindivanam taluks.
(z) Increase due to the separate sale of shops in the whole district.
(aa) Decrease due to reduction of shops in Sivaganga and to want of bidders for some shops in the Madura, Periyakulam and Dindigul taluks.
(ab) Increase due to the extension of the separate shop system to the whole district except certain forest tracts.
(ac) Decrease due to failure on the part of purchasers to open shops.
(ad) Increase due to increased number of sanctioned shops owing to the abolition of booths in regular tree-tax areas.
(ae) Decrease due to want of bidders for certain shops in the rural tracts.
(af) Increase due to further sub-division of rent areas in the Nuzvid and Gudivada taluks.
(ag) *Vide* note (t) above.
(ah) Increase due to further sub-division of rent areas in the Vriddhachalam, Tirukkóyilúr and Kallakurchi taluks.
(ai) Do. do. in the Ottappidaram taluk.
(aj) *Vide* note (ah) above.

APPENDIX D.

STOCK account of Opium, &c., in the several districts of the Madras Presidency in 1892–93.

| District. | Opium. | | |

APPENDIX F.

STATEMENT showing the Convictions, &c., under the Opium Act and Rules during the year 1892–93.

District.	Conviction.		Number of persons sentenced to less than a month's imprisonment.	Number of persons sentenced to more than a 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. Ganjám	2	3	..	..	3	76 0 0	1	13 10 0	51 1 9
2. Vizagapatam ..	88	* 45	4	2	42	736 0 0	19	214 5 4	452 8 0
3. Godávari	30	35	1	..	34	512 8 0	29	103 8 4	254 8 0
4. Kistna	10	12	..	..	12	201 0 0	6	2 7 8	42 14 4
5. Nellore	1	1	..	..	1	15 0 0	1	0 12 0	..
6. Cuddapah ..	1	1	..	..	1	20 0 0	..	..	..
7. Anantapur ..	1	1	..	..	1	50 0 0	..	..	..
8. Bellary	9	11	..	..	11	152 0 0	7	16 14 0	75 0 0
9. Kurnool	1	1	..	..	1	6 0 0	1	0 13 0	..
10. Madras	2	3	..	..	3	50 0 0	1	1 0 0	..
11. Chingleput ..	..	..	..	..	..	..	..	..	..
12. North Arcot ..	12	13	..	1	12	50 0 0	4	31 3 8	6 0 0
13. South Arcot ..	9	10	2	..	8	149 0 0	1	7 8 0	..
14. Tanjore	2	2	..	..	2	12 0 0	1	0 8 0	..
15. Trichinopoly .	3	5	..	..	5	35 0 0	1	4 8 0	6 0 0
16. Madura	..	..	..	..	..	..	..	..	..
17. Tinnevelly ..	..	..	..	..	..	..	..	..	..
18. Coimbatore ..	1	1	..	..	1	1 0 0	..	..	..
19. Nilgiris	..	..	..	..	..	..	..	..	..
20. Salem	3	4	1	..	3	20 0 0	2	37 12 6	..
21. South Canara ..	..	..	..	..	..	..	..	..	..
22. Malabar	2	2	..	1	1	7 0 0	2	† 122 0 0	64 8 0
Total ..	127	150	8	4	141	2,092 8 0	76	556 14 1	982 8 1

* Three of these were both imprisoned and fined.

† Value of 135½ tolas of opium at 10 annas a tola.

APPENDIX G.

CLASSIFICATION of Offences under the Opium Act and Rules during the year 1892–93.

District.	Smuggling of opium.	Possession of opium without license.	Sale of opium without license.	Sale of intoxicating drugs without license.	Illicit manufacture of intoxicating drugs.	Other offences.	Total.
1	2	3	4	5	6	7	8
1. Ganjám	..	..	1	..	1	..	2
2. Vizagapatam	..	19	4	9	..	6	38
3. Gódávari	4	20	4	1	..	1	30
4. Kistna	..	3	5	..	..	2	10
5. Nellore	..	..	1	..	..	..	1
6. Cuddapah	..	..	1	..	..	..	1
7. Anantapur	..	..	..	..	..	1	1
8. Bellary	..	3	..	..	..	6	9
9. Kurnool	..	..	1	..	..	..	1
10. Madras	..	..	1	..	..	1	2
11. Chingleput	..	..	..	..	..	..	..
12. North Arcot	..	1	2	1	..	8	12
13. South Arcot	..	..	..	..	..	9	9
14. Tanjore	..	1	1	..	..	..	2
15. Trichinopoly	..	1	..	..	..	2	3
16. Madura	..	..	..	..	..	..	..
17. Tinnevelly	..	..	..	..	..	..	..
18. Coimbatore	..	..	..	..	..	1	1
19. Nilgiris	..	..	..	..	..	..	..
20. Salem	..	3	..	..	..	..	3
21. South Canara	..	..	..	..	..	..	..
22. Malabar	2	..	..	..	..	..	2
Total ..	6	51	21	11	1	37	127

APPENDIX H.

STATEMENT of Offences against the Abkári Laws dealt with in the Presidency during the year 1892–93.

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.										Sent for trial.		Cases written off.		Total disposed of.		Pending on 31st March.	
								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 66 of the Abkári Act for the first time.		III. On proof of ignorance or inadvertence.		IV. For want of proof.		Total.									
		Cases.	Persons.	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26
Chatrapur	Ganjám ..	3	1	33	35	36	36	..	..	7	7	5	5	..	..	12	12	13	23	7	1	35	36	1	..
	Aska ..	2	2	72	78	74	80	..	..	15	15	1	1	12	17	28	33	40	43	6	4	74	80	..	..
	Surlá ..	9	1	205	180	214	181	5	5	58	60	5	9	12	16	82	90	80	87	42	3	205	180	9	1
	Total ..	14	4	310	293	324	297	5	5	80	82	14	15	24	33	123	135	136	153*	55	8	314	296	10	1
Chicacole.	Naupada ..	3	2	154	145	157	147	2	2	..	..	2	2	1	1	5	5	113	132	31	5	149	142	13	5
	Calingapatam.	5	3	81	87	86	90	..	..	8	10	23	24	3	5	34	39	43	47	4	..	81	86	5	4
	Konada ..	..	..	32	31	32	31	..	..	6	6	9	9	2	2	17	17	13	13	2	1	32	31	..	..
	Bobbili ..	6	2	210	244	216	247	1	1	4	4	19	20	† 9	12	33	37	174	205	7	2	215	* 245	1	2
	Karasa ..	..	..	47	48	47	48	3	3	7	9	6	6	..	..	16	18	28	30	3	..	47	48	..	..
	Anakápalle ..	1	1	133	138	134	139	2	2	19	20	18	18	1	1	40	41	92	97	2	1	134	139	..	..
	Polavaram ..	5	4	69	74	74	78	..	..	2	3	21	25	3	4	27	30	44	46	3	2	74	78	..	..
	Total ..	‡ 25	13	726	767	751	780	8	8	47	52	98	102	† 19	25	172	187	507	570	52	11	* 732	769	19	11
Cocanada.	Penuguduru ..	7	7	464	520	471	527	..	..	1	1	92	124	25	31	118	156	323	340	5	3	446	499	25	28
	Rajahmundry.	44	48	1,159	1,207	1,203	1,255	12	12	18	24	293	329	63	69	386	431	743	761	10	6	1,139	1,191	64	64
	Mogalturru ..	18	22	949	954	967	976	6	6	2	2	557	563	26	26	555	597	371	375	3	1	959	973	8	3
	Ellore ..	71	59	1,387	1,429	1,458	1,488	9	9	16	10	513	551	37	47	574	617	807	824	41	13	1,422	1,454	36	34
	Total ..	140	136	3,959	4,110	4,099	4,246	27	27	37	37	1,460	1,567	145	173	1,633	1,804	2,244	2,290	59	23	3,966	4,117	133	129
Masulipatam.	Manginapudi.	35	35	569	615	604	650	34	37	135	150	17	18	15	21	204	226	337	354	3	3	544	583	60	67
	Nizampatam.	30	12	465	528	495	540	43	48	110	126	21	25	7	9	181	208	291	317	16	2	488	527	7	13
	Bezwada ..	40	43	508	554	548	597	2	2	47	49	38	33	16	32	93	116	423	446	3	3	519	565	29	32
	Vinukonda ..	2	2	293	314	295	316	21	21	111	118	1	1	1	3	134	143	161	173	..	..	295	316	..	..
	Total ..	107	92	1,835	2,011	1,942	2,103	100	108	406	443	67	77	39	65	612	693	1,212	1,290	22	8	1,846	1,991	96	112

* 1 case 1 person transferred to Police.

† 1 case 1 person compounded under section 67.

‡ The difference between the cases and persons pending at the end of the last and the beginning of this year is due to the re-arrangement of circle limits.

APPENDIX H—*cont.*

Statement of Offences against the Abkári Laws dealt with in the Presidency during the year 1892–93—*cont.*

Sub-division.	Circle.	Disposal by the Magistracy.														Cases sent to Magistracy otherwise than through the Inspectors of Salt and Abkari Revenue.					
		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		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
Chatrapur	Ganjam	6	7	16	23	22	30	10	14	1	2	..	1	11	13	..	..	..	..	..	..
	Aska	31	32	40	43	71	75	55	56	11	12	3	3	2	4	..	..	..	..	..	..
	Surlá	7	8	80	87	87	95	82	87	3	6	1	1	1	1	..	..	..	..	..	..
	Total ..	44	47	136	153	180	200	147	157	15	20	4	5	14	18	..	..	..	..	..	..
Chicacole	Naupada ..	12	14	113	132	125	146	112	132	5	6	..	..	8	8	..	..	..	..	..	..
	Calingapatam ..	14	15	43	47	57	62	41	43	6	7	..	..	10	12	..	..	..	..	..	..
	Konada	..	..	13	13	13	13	12	12	1	1	..	..	..	..	1	1	1	1	..	..
	Bobbili	13	16	174	205	187	221	162	185	9	11	..	..	16	25	..	..	..	..	..	..
	Karasa	2	2	28	30	30	32	24	26	1	1	..	..	5	5	1	1	1	1	..	..
	Anakápalle ..	4	5	92	97	96	102	76	82	3	3	..	..	17	17	..	..	..	..	..	..
	Polavaram ..	15	15	44	46	59	61	48	50	..	..	2	2	9	9	..	..	..	..	..	..
	* Total ..	*60	67	507	570	567	637	475	530	25	29	2	2	65	76	2	2	2	2	..	..
Cocanada	Penuguduru ..	17	21	323	340	340	361	309	322	16	20	2	2	13	17	2	2	2	2	..	..
	Rajahmundry ..	46	49	743	751	789	800	696	706	13	13	3	3	77	78	..	..	..	..	..	..
	Mogalturru ..	37	38	371	375	408	413	373	377	3	4	2	2	30	30	2	5	1	1	1	4
	Ellore	30	34	807	824	837	858	685	702	10	11	4	4	138	141	3	4	3	3	..	1
	Total ..	130	142	2,244	2,290	2,374	2,432	2,063	2,107	42	48	11	11	258	266	7	11	6	6	1	5
Masulipatam	Manginapudi ..	74	77	337	354	411	431	373	384	9	13	..	1	29	33	..	..	..	..	..	..
	Nizampatam ..	69	80	291	317	360	397	274	294	5	10	..	..	81	93	..	..	..	..	..	..
	Bezwada	186	196	423	446	609	642	486	514	8	10	2	2	113	116	2	2	2	2	..	..
	Vinukonda ..	47	54	161	173	208	227	160	166	6	13	..	..	42	48	..	..	..	..	..	..
	Total ..	376	407	1,212	1,290	1,588	1,697	1,293	1,358	28	46	2	3	265	290	2	2	2	2	..	..

* The difference between the number of case and persons pending at the end of the last and the beginning of this year is due to the re-arrangement of circle limits.

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APPENDIX H—*cont.*

Statement of Offences against the *Abkári Laws* dealt with in the Presidency during the year 1892–93—*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 2° below the prescribed strength in cases in which such spirits were procured direct from a distillery or warehouse situated close by and 5° in other cases.		II. For petty breaches of the provisions of section 56 of the Abkári Act for the first time.		III. On proof of ignorance or inadvertence.		IV. For want of proof.		Total.		Sent for trial.		Cases written off.		Total disposed of.		Pending on 31st March.	
		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 ..	5	4	114	110	119	114	1	1	18	18	3	3	6	6	28	28	76	84	13	..	117	112	2	2
	Iskapalle ..	25	27	449	471	474	498	2	2	77	80	68	72	29	36	176	190	287	299	5	3	468	492	6	6
	Kistnapatam.	..	..	214	227	214	227	..	..	53	62	21	21	14	14	88	97	126	130	..	..	214	227	..	..
	Cumbum ..	14	14	248	291	262	305	2	2	10	12	17	19	11	15	40	48	199	232	3	4	242	284	20	21
	Total ..	44	45	1,025	1,099	1,069	1,144	5	5	158	172	109	115	60	71	332	363	688	745	21	7	1,041	1,115	28	29
Arcot ..	Kurnool ..	72	81	298	401	370	482	..	..	33	37	65	77	51	74	149	188	186	243	8	2	343	433	27	49
	Bellary ..	69	72	483	498	552	570	5	5	38	40	31	31	42	50	116	126	378	387	40	39	534	552	18	18
	Anantapur ..	74	79	519	556	593	635	..	..	64	66	77	82	33	44	174	192	383	405	16	18	573	615	20	20
	Cuddapah ..	35	57	329	462	364	519	..	..	48	67	49	58	30	69	127	194	170	228	12	19	309	441	55	78
	Vellore ..	15	21	897	943	912	964	..	..	156	173	53	55	33	41	242	269	655	680	5	5	902	954	10	10
	Conjeeveram.	65	72	604	684	669	756	..	..	141	169	41	57	19	26	207	252	419	458	12	12	638	722	31	34
	Tirukkóyilúr.	8	7	293	303	301	310	..	..	58	58	13	17	8	11	79	86	216	219	5	4	300	309	1	1
	Total ..	338	389	3,423	3,847	3,761	4,236	5	5	544	610	329	377	216	315	1,094	1,307	2,407	2,620	98	99	3,599	4,026	162	210
Chingleput.	Tada ..	4	4	97	99	101	103	..	..	14	14	6	6	11	11	31	31	65	65	..	..	96	96	5	7
	Vayalur ..	5	5	137	138	142	143	3	3	29	29	19	19	7	8	58	59	76	76	..	..	134	135	8	8
	Covelong ..	2	2	110	112	112	114	..	..	..	..	3	3	6	6	9	9	102	104	1	1	112	114	..	..
	Merkanam ..	7	8	216	222	223	230	..	..	4	4	14	15	4	5	22	24	186	188	3	2	211	214	12	16
	Total ..	18	19	560	571	578	590	3	3	47	47	42	43	28	30	120	123	429	433	4	3	553	559	25	31

APPENDIX H—*cont.*

Statement of Offences against the Abkári Laws dealt with in the Presidency during the year 1892–93—*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 1893.		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	6	6	76	84	82	90	64	68	9	12	..	..	9	10	..	..	..	..	..	..
	Iskapalle	54	65	287	299	341	364	277	289	26	31	..	..	38	44	..	..	..	..	..	..
	Kistnapatam	7	7	126	130	133	137	123	127	3	3	..	..	7	7	..	..	..	..	..	..
	Cumbum	20	22	199	232	219	254	186	213	3	5	..	..	30	36	..	..	..	..	..	..
	Total ..	87	100	688	745	775	845	650	697	41	51	..	..	84	97		..	..	..	..	..
Arcot ..	Kurnool	43	56	186	243	234	299	151	181	18	30	..	..	65	88	..		..	..	..	..
	Bellary	94	98	378	387	472	485	418	424	19	22	..	..	35	39	2	2	2	2	..	..
	Anantapur	75	82	383	405	458	487	385	404	16	18	..	..	57	65	..	..	..	..	..	..
	Cuddapah	41	54	170	228	211	282	145	175	13	31	..	..	53	76	..	..	..	..	..	..
	Vellore	105	119	655	680	760	799	671	701	26	31	..	..	63	67	..	..	..	..	..	..
	Conjeeveram	71	89	419	458	490	547	398	428	53	70	..	..	39	49	3	3	2	2	1	1
	Tirukkóyilúr	35	35	216	219	251	254	201	203	1	1	..	..	49	50	..	..	..	..	..	..
	Total ..	469	533	2,407	2,620	2,876	3,153	2,369	2,516	146	203		..	361	434	5	5	4	4	1	1
Chingleput	Tada	12	13	65	65	77	78	65	65	3	3	..	..	9	10	1	1	1	1	..	..
	Vayalur	22*	23	76	76	98	99	85	85	4	5	..	..	9	9	1	1	1	1	..	..
	Covelong	3	3	102	104	105	107	98	99	4		..	..	3	3	..	..	..	..	..	..
	Merkanam	15	15	186	188	201	203	182	184	5		..	..	14	14	1	1	1	1	..	..
	Total ..	52*	54	429	433	481	487	430	433	16	18	..	..	35	36	3	3	3	3	..	..

* Includes 1 case, 1 person erroneously omitted from the list of pending cases last year.

APPENDIX H—*cont.*

Statement of Offences against the Abkári Laws dealt with in the Presidency during the year 1892–93—*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.	
		Cases.	Persons.	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26
Negapatam	Villupuram ..	15	14	602	613	617	627	..	..	103	107	44	46	15	15	162	168	440	445	13	11	615	624	2	3
	Cuddalore ..	5	5	144	158	149	163	1	1	12	14	7	7	4	5	24	27	122	133	1	1	147	161	2	2
	Tranquebar ..	20	22	234	240	254	262	1	1	44	44	42	43	1	1	88	89	163	169	..	..	251	258	3	4
	Negapatam ..	..	..	203	207	203	207	..	..	2	2	13	13	4	7	19	22	184	185	..	..	203	207	..	..
	Védáranniyam	..	..	94	100	94	100	..	..	21	21	3	4	1	1	25	26	68	73	..	..	93	99	1	1
	Adirámpatnam	..	..	78	81	78	81	..	..	7	10	19	19	1	1	27	30	37	37	..	..	64	67	14	14
	Tanjore ..	23	23	495	500	518	523	1	1	59	59	123	125	1	1	184	186	323	326	1	1	508	513	10	10
	Nannilam ..	8	8	300	305	308	313	..	..	52	52	8	9	6	7	66	68	231	233	2	2	299	303	9	10
	Total ..	71	72	2,150	2,204	2,221	2,276	3	3	300	309	259	266	33	38	595	616	1,568	1,601	17	15	2,180	2,232	41	44
Tinnevelly	Dindigul ..	6	6	123	124	129	130	..	..	1	1	11	11	9	9	21	21	100	101	2	2	123	124	6	6
	Madura ..	34	34	958	981	992	1,015	..	..	49	49	88	91	38	41	175	181	793	810	14	14	982	1,005	10	10
	Vattanam ..	..	..	186	193	186	193	..	..	11	13	12	13	4	5	27	31	141	142	..	..	168	173	18	20
	Morekolam ..	24*	23	326	328	350	351	2	2	13	13	40	42	1	1	56	58	271	271	1	1	328	330	22	21
	Tuticorin ..	6	8	114	123	120	131	..	..	30	33	25	27	4	5	59	65	61	66	..	..	120	131	..	..
	Káyalpatnam.	..	..	161	166	161	166	2	2	19	19	35	35	1	3	57	59	102	105	1	1	160	165	1	1
	Kuttanguli ..	..	..	90	91	90	91	1	1	..	..	4	4	2	2	7	7	83	84	..	..	90	91	..	..
	Tinnevelly ..	4	4	618	625	622	629	..	..	14	16	34	34	9	10	57	60	516	519	1	1	574	580	48	49
	Total ..	*74	75	2,576	2,631	2,650	2,706	5	5	137	144	249	257	68	76	459	482	2,067	2,098	19	19	2,545	2,599	105	107

* Revised figure.

APPENDIX H—*cont.*

Statement of Offences against the Abkári Laws dealt with in the Presidency during the year 1892–93—*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.		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
Negapatam	Villupuram ..	105	110	440	445	546	555	479	487	20	21	3	3	44	44	1	1	1	1	..	..
	Cuddalore ..	13	14	122	133	135	147	105	112	5	7	3	4	22	24	..	..	..	..	..	..
	Tranquebar ..	8	9	163	169	171	178	150	155	1	2	..	..	20	21	..	..	..	..	..	..
	Negapatam ..	3	3	184	185	187	188	183	184	3	3	..	..	1	1	..	..	..	..	..	..
	Védáranniyam ..	..	..	68	73	68	73	56	61	..	..	..	..	12	12	1	1	1	1	..	..
	Adirámpatnam ..	..	..	37	37	37	37	23	23	1	1	..	..	13	13	..	..	..	..	..	..
	Tanjore ..	11	11	323	326	334	337	289	290	13	14	..	..	32	33	4	4	4	4	..	..
	Nannilam ..	7	7	231	233	238	240	207	207	7	9	..	..	24	24	..	..	..	..	..	..
	Total ..	148	154	1,568	1,601	1,716	1,755	1,492	1,519	50	57	6	7	168	172	6	6	6	6	..	..
Tinnevelly	Dindigul ..	29	29	100	101	129	130	84	85	19	19	..	..	26	26	..	..	..	..	..	..
	Madura ..	56	57	793	810	849	867	696	708	47	49	4	5	102	105	..	..	..	..	..	..
	Vattanam ..	5	5	141	142	146	147	107	108	2	2	1	1	36	36	..	..	..	..	..	..
	Morekolam ..	13	13	271	271	284	284	264	264	2	2	..	..	18	18	..	..	..	..	..	..
	Tuticorin ..	5	5	61	66	66	71	54	57	4	6	1	1	7	7	..	..	..	..	..	..
	Káyalpatnam ..	3	3	102	105	105	108	99	102	2	2	..	..	4	4	..	..	..	..	..	..
	Kuttanguli ..	1	1	83	84	84	85	71	72	2	2	..	..	11	11	..	..	..	..	..	..
	Tinnevelly ..	113	117	516	519	629	636	508	514	24	25	..	..	97	97	..	..	..	..	..	..
	Total ..	225	230	2,067	2,098	2,292	2,328	1,883	1,919	102	107	6	7	301	304	..	..	..	..	..	..

APPENDIX H—*cont.*

Statement of Offences against the Abkári Laws dealt with in the Presidency during the year 1892–93—*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.	
		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
Erode	Hosúr	43	46	608	629	651	675	2	2	139	143	14	18	30	31	185	194	366	374	4	4	555	572	96	103
	Salem	43	43	1,457	1,488	1,500	1,531	5	5	76	83	35	41	25	33	141	162	1,311	1,322	4	3	1,456	1,487	44	44
	Coimbatore	* 14	14	587	692	601	706	..	..	83	103	39	68	16	20	138	191	404	443	6	4	548	638	53	68
	Erode	17	24	1,269	1,345	1,286	1,369	..	..	163	166	41	56	41	57	245	279	961	981	10	13	‡1,219	1,278	67	91
	North Trichinopoly	11	11	262	267	273	278	..	..	16	16	22	23	2	2	40	41	212	216	..	..	252	257	21	21
	South Trichinopoly	1	1	384	414	385	415	..	..	92	111	19	22	3	4	114	137	263	270	..	..	377	407	8	8
	Total	* 129	139	4,567	4,835	4,696	4,974	7	7	569	622	170	228	117	147	863	1,004	3,517	3,606	24	24	‡4,407	4,639	289	335
Calicut	Udipi	† 111	116	1,069	1,119	1,180	1,235	14	20	38	53	368	380	47	50	467	503	685	707	8	4	1,160	1,214	20	21
	Mangalore	† 116	114	1,871	1,878	1,987	1,992	7	7	50	50	164	165	168	169	389	391	1,368	1,376	24	10	1,781	1,777	206	215
	Tellicherry	171	172	2,223	2,237	2,394	2,409	9	9	126	134	194	197	68	70	397	410	1,796	1,818	31	16	2,224	2,244	170	165
	Calicut	26	17	1,708	1,813	1,734	1,830	1	1	242	265	179	185	32	60	454	511	1,180	1,223	21	11	1,671	1,766	63	64
	Ponnáni	132	86	2,121	2,026	2,253	2,112	1	1	65	66	54	54	30	32	150	153	1,900	1,905	141	14	2,191	2,072	62	40
	Palghat	131	100	1,866	1,827	1,997	1,927	1	1	38	43	98	101	56	59	193	204	1,616	1,631	98	12	1,907	1,847	90	80
	Cochin Frontier I.	20	23	318	323	338	346	..	..	..	..	4	4	14	15	18	19	292	298	16	8	320	325	18	21
	Cochin Frontier II.	9	9	551	557	560	566	..	..	1	1	1	1	8	11	10	13	531	533	..	..	541	546	19	20
	Total	† 716	637	11,727	11,780	12,443	12,417	33	39	560	612	1,062	1,087	423	466	2,678	2,204	9,368	9,491	333	75	§11,795	11,791	648	626
Madras Town Circle.	Madras Town Circle.	‖11	12	166	219	177	231	1	1	15	23	34	50	10	15	60	89	112	136	4	4	176	229	1	2
	Grand Total	1,687	1,633	33,024	34,367	34,711	36,000	202	216	2,834	3,153	2,893	4,184	1,182	1,454	8,173	9,007	24,255	25,033	703	296	33,154	34,363	1,557	1,637

* Excludes 2 cases 2 persons and 6 unsuccessful house searches written off from the number shown as pending at the end of last year. † Revised figures.

APPENDIX H—*cont.*

Statement of Offences against the Abkári Laws dealt with in the Presidency during the year 1892–93—*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 reconvicted.		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	71	73	366	374	437	447	372	379	18	21	..	..	47	47	1	1	1	1	..	..
	Salem	160	161	1,311	1,322	1,471	1,483	1,160	1,171	16	17	..	..	295	295	..	..	..	..	..	..
	Coimbatore	44	46	404	443	448	489	370	391	14	21	6	6	58	71	1	1	1	1	..	..
	Erode	170	175	961	981	1,131	1,156	811	827	38	42	..	..	282	287	4	5	3	4	1	1
	North Trichinopoly	31	31	212	216	243	247	218	222	..	..	..	..	25	25	2	2	2	2	..	..
	South Trichinopoly	7	7	263	270	270	277	239	243	2	4	1	1	28	29	..	..	..	..	..	..
	Total	483	493	3,517	3,606	4,000	4,099	3,170	3,233	88	105	7	7	735	754	8	9	7	8	1	1
Calicut	Udipi	63	71	685	707	748	778	606	620	32	37	6	6	104	115	..	..	..	..	..	..
	Mangalore	142	142	1,368	1,376	1,510	1,518	1,296	1,272	26	26	2	2	216	218	..	..	..	..	..	..
	Tellicherry	432	437	1,796	1,818	2,228	2,255	1,856	1,869	8	21	5	5	350	360	1	1	..	..	1	1
	Calicut	175	179	1,180	1,223	1,355	1,402	1,221	1,245	20	39	1	1	113	117	2	3	1	1	1	2
	Ponnáni	329	331	1,900	1,905	2,229	2,236	1,527	1,528	37	39	2	2	663	667	19	21	15	15	4	6
	Palghat	422	429	1,616	1,631	2,038	2,060	1,754	1,760	59	65	3	4	222	231	..	..	..	..	..	..
	Cochin Frontier I.	24	30	292	298	316	328	277	287	6	7	1	1	32	33	..	..	..	..	..	..
	Cochin Frontier II.	30	30	531	533	561	563	448	449	15	16	..	..	98	98	..	..	..	..	..	..
	Total	1,617	1,649	9,368	9,491	10,985	11,140	8,964	9,030	203	250	20	21	1,798	1,839	22	25	16	16	6	9
Madras Town Circle.	Madras Town Circle.	* 33	37	112	136	145	173	125	149	7	8	..	..	13	16	..	..	..	..	..	..
	Grand Total	* 3,724	3,918	24,255	25,033	27,979	28,946	23,061	23,639	763	942	58	63	4,097	4,302	55	63	46	47	9	16

* 1 case 1 person pending before the Magistrate at the close of the last year treated as pending with the Inspector at the commencement of this year.

APPENDIX I.

CLASSIFIED Statement of Offences against the Abkári Laws reported in the several Sub-Divisio during the year 1892–93.

Sub-Division.	Circle.	Smuggling. From foreign territory.	Smuggling. From related 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.	Ganjám ..	..	1	..	9	8	..	..	2	7	..	..	4	..	4	3
	Aska ..	4	5	..	3	17	..	1	13	2	4	..	4	1	18	7
	Surlá ..	..	..	..	59	54	..	4	14	8	..	..	9	43	14	26
	Total ..	4	6	..	71	77	..	5	29	17	4	..	17	44	36	31
Chicacole.	Naupada ..	..	52	..	65	36	3	..	2	..	..	..	3	2	2	15
	Calingapatam.	..	1	1	15	9	1	..	15	8	1	..	1	22	7	8
	Konada ..	..	..	3	..	..	..	3	3	3	..	..	1	17	2	3
	Bobbili ..	..	143	..	7	..	..	13	3	6	..	..	3	31	4	21
	Karassa ..	..	..	..	..	..	..	3	12	12	..	..	7	12	1	4
	Anakápalle ..	..	..	..	1	3	..	21	12	4	2	..	4	57	29	13
	Polavaram ..	..	2	..	1	2	..	19	2	19	..	..	3	21	1	5
	Total ..	..	198	4	79	49	4	59	49	52	3	..	21	162	46	72
Cocanada.	Peinugudurru ..	1	..	1	..	..	..	34	10	44	..	..	..	373	1	46
	Rajahmundry.	..	..	..	..	..	..	18	21	31	..	..	15	1,065	9	1,15
	Mogalturru ..	..	..	..	1	..	..	29	7	38	..	..	16	860	..	94
	Ellore ..	..	..	6	9	..	..	42	19	45	..	..	15	1,238	13	1,38
	Total ..	1	..	7	10	..	..	123	57	158	..	..	46	3,536	23	3,95
Masulipatam.	Manginapudi.	..	15	..	7	..	..	115	62	73	17	..	100	120	60	56
	Nizampatam.	..	2	..	3	9	..	61	53	76	8	..	100	95	58	45
	Bezwada ..	50	7	..	3	15	..	111	72	79	3	..	53	61	54	50
	Vinukonda ..	..	..	..	9	1	..	27	75	30	27	..	47	26	50	29
	Total ..	50	24	..	22	25	..	314	263	258	55	..	300	302	222	1,83
Nellore ..	Kanuparti ..	..	..	1	47	7	..	11	6	4	2	..	8	11	17	11
	Iskapalle ..	..	..	7	36	12	..	50	39	61	..	..	10	134	100	44
	Kistnapatam.	..	..	..	3	..	..	45	24	22	4	..	3	101	12	21
	Cumbum ..	..	..	9	83	55	2	4	30	25	2	1	10	21	6	24
	Total ..	..	..	17	169	74	2	110	99	112	8	1	31	267	135	1,02
Arcot ..	Kurnool ..	22	..	..	46	20	2	36	47	68	10	..	3	37	7	29
	Bellary ..	84	..	..	8	11	..	130	29	111	1	..	13	9	96	48
	Anantapur ..	84	..	..	1	..	..	52	43	125	30	..	18	67	99	51
	Cuddapah ..	..	..	1	57	8	2	..	57	64	8	10	9	28	85	32
	Vellore ..	..	1	1	..	..	..	..	255	139	50	..	8	266	177	89
	Conjeevcram.	..	..	3	..	..	..	89	111	87	35	1	27	145	106	60
	Tirukkóyilúr.	..	..	..	..	..	..	15	23	20	4	..	30	156	48	29
	Total ..	190	1	5	112	39	4	322	553	614	138	11	108	703	618	3,42
Chingleput	Tada ..	..	..	..	..	..	..	10	11	24	2	..	5	28	17	9
	Vayalur ..	..	..	..	..	..	..	2	10	18	..	..	10	60	37	13
	Covelong ..	..	..	..	..	..	..	3	48	3	2	..	..	52	4	11
	Merkanam ..	..	..	..	..	..	..	..	24	14	..	..	1	124	53	21
	Total ..	..	..	..	..	..	..	15	91	59	4	..	16	264	111	56
Negapatam	Villupuram ..	149	..	..	..	..	..	43	39	39	14	..	14	153	151	60
	Cuddalore ..	..	..	..	..	..	..	14	21	19	2	..	20	39	29	14
	Tranquebar ..	..	..	..	..	..	..	3	42	53	..	..	18	35	83	23
	Negapatam ..	1	..	..	..	..	..	74	10	30	..	3	6	71	8	20
	Vedáraniyam.	..	..	..	..	..	..	3	9	33	..	..	1	26	22	9
	Adirámpatnam.	..	..	..	..	..	..	20	17	21	..	..	..	13	7	7
	Tanjore ..	..	..	..	..	..	..	30	102	205	15	..	6	71	59	49
	Nannilam ..	43	..	..	..	..	..	37	36	95	..	..	2	59	28	30
	Total ..	193	..	..	..	..	..	224	283	495	31	3	67	467	387	2,15

APPENDIX I—*cont.*

Classified Statement of Offences against the Abkári Laws reported in the several Sub-Divisions during the year 1892–93—*cont.*

Sub-Division.	Circle.	Smuggling. From foreign territory.	Smuggling. From related to excise tracts.	Smuggling. From one tract to another where the duty varies and liquor is brought into the tract where the duty is higher.	Illicit distillation.	Possession of illicitly distilled spirits.	Sale of illicitly distilled spirits.	Possession of liquor without license.	Unlicensed sales.	Illicit transport.	Using false measures.	Adulteration.	Dilution.	Illicit manufacture of toddy.	Other offences.	Total.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
Tinnevelly	Dindigul ..	1	..	..	1	..	..	7	30	30	1	..	11	16	26	123
	Madura ..	6	20	..	3	..	..	36	79	180	3	..	37	344	250	953
	Vattanam ..	..	..	..	2	2	..	37	29	23	..	..	14	73	6	186
	Morekolam ..	..	..	..	..	..	..	129	47	85	..	..	4	46	15	326
	Tuticorin ..	..	..	..	..	..	..	1	5	24	..	..	6	18	60	114
	Káyalpatnam ..	..	..	..	1	..	..	9	54	24	2	1	5	44	21	161
	Kuttanguli ..	3	..	..	..	1	..	1	46	4	..	..	2	32	1	90
	Tinnevelly ..	10	..	..	..	..	..	1	366	93	10	1	7	88	42	618
	Total ..	20	20	..	7	3	..	221	656	463	16	2	86	661	421	2,576
Erode ..	Hosúr ..	..	..	..	..	..	..	30	204	148	17	..	18	101	90	608
	Salem ..	..	..	..	1	..	..	52	69	97	5	1	23	1,097	112	1,457
	Coimbatore ..	92	..	5	12	..	..	23	59	69	5	2	5	210	105	587
	Erode ..	13	..	..	107	14	2	22	267	67	7	..	15	605	159	1,269
	North Trichinopoly.	..	..	..	..	..	..	10	39	115	5	..	11	59	23	282
	South Trichinopoly.	..	..	..	..	..	5	1	181	41	..	..	10	28	118	384
	Total ..	105	..	5	120	14	7	138	819	537	39	3	82	2,100	598	4,567
Calicut ..	Udipi ..	..	..	4	6	10	1	187	133	137	18	1	63	419	40	1,069
	Mangalore ..	..	..	8	160	130	..	296	48	147	1	3	17	1,030	31	1,871
	Tellicherry ..	75	..	1	19	10	..	218	26	144	..	..	7	1,520	203	2,223
	Calicut ..	..	..	..	121	41	1	314	112	112	2	..	8	830	167	1,708
	Ponnáni ..	18	..	..	141	73	1	311	49	169	..	..	5	1,820	34	2,121
	Pálghat ..	10	..	..	152	92	1	289	76	119	..	..	15	1,055	57	1,866
	Frontier, No. I.	284	..	..	1	2	..	1	1	1	..	..	..	27	1	315
	Frontier, No. II.	499	..	..	2	1	..	8	..	13	..	..	..	26	2	551
	Total ..	886	..	13	602	359	4	1,624	495	842	21	4	115	6,227	535	11,727
Madras Town Circle.	Madras Town Circle.	..	..	3	..	..	..	1	32	18	3	..	8	93	8	166
	Grand Total ..	1,449	249	54	1,192	640	21	3,156	3,426	3,623	322	24	897	14,831	3,140	33,024

APPENDIX J.

STATEMENT showing the Duration of Abkári Cases in the several Sub-Divisions during the year 1892–93.

Sub-division.	Circle.	Pending: Under two weeks.	Pending: Under one month.	Pending: Under three months.	Pending: Over three months.	Pending: Total.	Average Duration of Cases disposed of exclusive of cases written off: Inclusive of exceptional cases: Number of cases.	Inclusive of exceptional cases: Average.	Exclusive of exceptional cases: Number of cases.	Exclusive of exceptional cases: Average.
		Persons.	Persons.	Persons.	Persons.	Persons.		DAYS.		DAYS.
1	2	3	4	5	6	7	8	9	10	11
Chatrapur.	Ganjám	..	..	..	..	..	28	6	27	4
	Aska	..	..	..	..	..	68	28	54	4
	Surlá	..	..	..	1	1	163	8	156	4
	Total	..	..	..	1	1	259	13	237	4
Chicacole.	Naupada	4	1	..	..	5	118	4	111	3
	Calingapatam	..	4	..	..	4	77	9	56	2
	Konada	..	..	..	..	..	30	23	24	5
	Bobbili	..	..	..	2	2	206	12	191	6
	Karasa	..	..	..	..	..	44	2	44	2
	Anakápalle	..	..	..	..	..	132	10	131	9
	Polavaram	..	..	..	..	..	71	12	63	5
	Total	4	5	..	2	11	678	9	620	5
Cocanada.	Penuguduru	..	18	7	3	28	441	20	390	10
	Rajahmundry	60	2	2	..	64	1,129	19	1,053	15
	Mogaltúrru	..	3	..	..	3	956	12	953	10
	Ellore	18	6	5	5	34	1,381	17	1,347	12
	Total	78	29	14	8	129	3,907	17	3,743	12
Masulipatam.	Manginapudi	38	13	18	3	67	541	29	504	22
	Nizampatam	2	2	1	8	13	472	26	406	12
	Bezwada	6	1	12	13	32	516	20	454	10
	Vinukonda	..	..	..	..	..	295	7	286	3
	Total	46	16	26	24	112	1,824	22	1,650	13
Nellore.	Kanuparti	..	1	1	..	2	104	18	96	14
	Iskapalle	5	..	1	..	6	463	24	457	20
	Kistnapatam	..	..	..	..	..	214	18	179	9
	Cumbum	12	..	7	2	21	239	27	235	24
	Total	17	1	9	2	29	1,020	23	966	18
Arcot.	Kurnool	8	20	12	9	49	335	62	328	55
	Bellary	5	3	3	7	18	494	33	445	22
	Anantapur	8	3	9	..	20	557	12	557	12
	Cuddapah	18	9	35	16	78	297	60	279	55
	Vellore	..	10	..	..	10	897	17	886	16
	Conjeeveram	12	15	1	6	34	626	37	595	26
	Tirukkóyilúr	1	..	..	..	1	295	12	293	11
	Total	52	60	60	38	210	3,501	30	3,383	24
Chingleput.	Tada	..	4	3	..	7	96	20	87	11
	Vayalur	2	3	3	..	8	134	9	131	8
	Covelong	..	..	..	..	..	111	3	111	3
	Merkanam	4	2	..	10	16	208	8	198	2
	Total	6	9	6	10	31	549	9	527	5
Negapatam.	Villupuram	..	1	2	..	3	602	13	583	11
	Cuddalore	..	..	..	2	2	146	15	140	9
	Tranquebar	..	1	..	3	4	251	12	215	8
	Negapatam	..	..	..	..	..	203	2	198	2
	Védáranniyam	1	..	..	..	1	93	10	93	10
	Adirámpatnam	10	4	..	..	14	64	13	60	8
	Tanjore	7	3	..	..	10	507	13	462	8
	Nannilam	..	4	3	3	10	297	11	297	11
	Total	18	13	5	8	44	2,163	12	2,048	9

APPENDIX J—*cont.*

Statement showing the Duration of Abkári Cases in the several Sub-Divisions during the year 1892–93—*cont.*

Sub-division.	Circle.	Pending: Under two weeks.	Pending: Under one month.	Pending: Under three months.	Pending: Over three months.	Pending: Total.	Average Duration of Cases disposed of exclusive of cases written off: Inclusive of exceptional cases: Number of cases.	Inclusive of exceptional cases: Average.	Exclusive of exceptional cases: Number of cases.	Exclusive of exceptional cases: Average.
		Persons.	Persons.	Persons.	Persons.	Persons.		DAYS.		DAYS.
1	2	3	4	5	6	7	8	9	10	11
	Dindigul	4	..	..	2	6	121	22	107	10
	Madura	..	7	..	3	10	958	12	923	8
	Vattanam	..	14	6	..	20	168	5	167	4
	Morekolam	..	18	2	1	21	327	10	245	3
	Tuticorin	..	..	..	..	..	120	12	102	4
	Káyalpatnam	..	1	..	..	1	159	7	152	6
	Kuttanguli	..	..	..	..	..	96	6	88	5
	Tinnevelly	..	27	16	7	49	573	17	487	3
	Total	4	67	23	13	107	2,526	12	2,271	7
	Hosur	36	19	35	14	*104	551	23	526	16
	Salem	12	15	..	17	44	1,452	15	1,434	12
	Coimbatore	24	17	25	2	68	542	11	536	7
	Erode	33	11	11	36	91	1,207	29	1,135	22
	North Trichinopoly	..	20	1	..	21	252	9	252	9
	South Trichinopoly	3	3	..	2	8	377	8	376	8
	Total	108	85	72	71	336	4,381	18	4,225	14
	Udipi	10	2	2	7	21	1,152	39	1,085	32
	Mangalore	83	53	60	14	215	1,757	22	1,721	28
	Tellicherry	6	4	2	153	165	2,193	11	2,145	6
	Calicut	44	9	7	4	64	1,634	16	1,622	15
	Ponnáni	17	5	17	1	40	2,050	26	2,037	23
	Pálghat	25	13	23	19	80	1,809	20	1,766	14
	Cochin Frontier, No. I	6	3	3	9	21	310	20	297	11
	Cochin Frontier, No. II	2	2	6	10	20	541	15	538	13
	Total	193	96	120	217	526	11,446	21	11,209	18
	Madras Town Circle	2	..	..	..	2	172	14	150	5
	Grand Total	528	381	335	394	1,638	32,426	19	31,032	15

* The discrepancy between this and the figure in Appendix II is due to two persons having since been charged before a magistracy in a case in which only one was first reported.

APPENDIX K.

STATEMENT showing the Demand, Collection and Balance of Excise (Abkári and Opium) Revenue, in the Madras Presidency for the year 1892–93.

Country Spirits.

District.	Demand.			Collection.			Remission.		Balance.		
	Arrears at the beginning of the year.	Current.	Total.	Arrears.	Current.	Total.	Arrears.	Current.	Arrears.	Current.	Total.
1	2	3	4	5	6	7	8	9	10	11	12
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Ganjám ..	4,338	1,58,485	1,62,823	1,058	1,57,500	1,58,558	3,280	..	..	985	985
Vizagapatam ..	14,819	2,26,825	2,41,644	14,451	2,18,878	2,33,329	368	..	..	7,947	7,947
Gódávari ..	6,062	4,13,042	4,19,104	6,062	3,38,671	4,04,733	..	..	..	14,371	14,371
Kistna ..	20,103	6,18,729	6,38,832	20,103	6,14,779	6,34,882	..	..	..	3,950	3,950
Nellore ..	1,185	1,12,472	1,13,657	354	1,11,961	1,12,315	831	..	..	511	511
Cuddapah ..	8	1,92,168	1,92,176	8	1,92,168	1,92,176	..	..	..	..	..
Anantapur ..	1,498	1,75,155	1,76,653	1,498	1,73,515	1,75,013	..	..	..	1,640	1,640
Bellary ..	..	2,03,176	2,03,176	..	2,02,867	2,02,867	..	..	..	309	309
Kurnool ..	10	84,097	84,107	10	84,097	84,107	..	..	..	..	..
Madras ..	3,345	4,96,702	5,00,047	..	4,93,602	4,93,602	3,345	494	..	2,606	2,606
Chingleput ..	5,717	1,19,086	1,24,803	5,649	1,18,774	1,24,423	68	..	..	312	312
North Arcot ..	384	4,70,264	4,70,648	3	4,69,613	4,69,616	..	..	381	651	1,032
South Arcot ..	6,953	4,47,902	4,54,855	4,850	4,41,656	4,46,506	2,103	..	..	6,246	6,246
Tanjore ..	40	1,81,326	1,81,366	..	1,81,206	1,81,206	..	..	40	120	160
Trichinopoly ..	..	2,10,279	2,10,279	..	2,10,279	2,10,279	..	..	..	..	..
Madura ..	434	1,93,573	1,94,007	237	1,92,378	1,92,615	..	..	197	1,195	1,392
Tinnevelly ..	347	1,01,425	1,01,772	..	1,01,323	1,01,323	..	..	347	102	449
Coimbatore ..	487	2,03,084	2,03,571	113	2,01,390	2,01,503	..	..	374	1,694	2,068
Nílgiris ..	..	1,81,130	1,81,130	..	1,78,366	1,78,366	..	..	..	2,764	2,764
Salem ..	17	2,27,986	2,28,003	17	2,27,303	2,27,320	..	..	..	683	683
South Canara ..	515	1,02,583	1,03,098	41	1,00,706	1,00,747	474	..	..	1,877	1,877
Malabar ..	5,604	1,28,803	1,34,407	4,873	1,11,560	1,16,433	312	..	419	17,243	17,662
Total ..	71,866	52,48,292	53,20,158	52,327	51,82,592	52,41,919	10,781	494	1,758	65,206	66,964

Country Spirits and Toddy Combined.

District.	Demand.			Collection.			Remission.		Balance.		
	Arrears at the beginning of the year.	Current.	Total.	Arrears.	Current.	Total.	Arrears.	Current.	Arrears.	Current.	Total.
1	2	3	4	5	6	7	8	9	10	11	12
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Ganjám ..	..	..	..	..	..	..	..	..	..	..	..
Vizagapatam ..	..	..	..	..	..	..	..	..	..	..	..
Gódávari ..	..	..	..	..	..	..	..	..	..	..	..
Kistna ..	..	..	..	..	..	..	..	..	..	..	..
Nellore ..	..	..	..	..	..	..	..	..	..	..	..
Cuddapah ..	..	..	..	..	..	..	..	..	..	..	..
Anantapur ..	..	..	..	..	..	..	..	..	..	..	..
Bellary ..	..	..	..	..	..	..	..	..	..	..	..
Kurnool ..	..	..	..	..	..	..	..	..	..	..	..
Madras ..	..	..	..	..	..	..	..	..	..	..	..
Chingleput ..	..	..	..	..	..	..	..	..	..	..	..
North Arcot ..	..	..	..	..	..	..	..	..	..	..	..
South Arcot ..	..	..	..	..	..	..	..	..	..	..	..
Tanjore ..	..	..	..	..	..	..	..	..	..	..	..
Trichinopoly ..	..	..	..	..	..	..	..	..	..	..	..
Madura ..	..	..	..	..	..	..	..	..	..	..	..
Tinnevelly ..	..	..	..	..	..	..	..	..	..	..	..
Coimbatore ..	..	..	..	..	..	..	..	..	..	..	..
Nílgiris ..	..	..	..	..	..	..	..	..	..	..	..
Salem ..	..	..	..	..	..	..	..	..	..	..	..
South Canara ..	..	..	..	..	..	..	..	..	..	..	..
Malabar ..	69	25	94	..	25	25	..	..	69	..	69
Total ..	69	25	94	..	25	25	..	..	69	..	69

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APPENDIX K—*cont.*

Statement showing the Demand, Collection and Balance of Excise (Abkári and Opium) Revenue in the Madras Presidency for the year 1892–93—*cont.*

Toddy.

District.	Demand.			Collection.			Remission.		Balance.		
	Arrears at the beginning of the year.	Current.	Total.	Arrears.	Current.	Total.	Arrears.	Current.	Arrears.	Current.	Total.
1	2	3	4	5	6	7	8	9.	10	11	12
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Ganjám ..	170	27,454	27,624	122	27,039	27,161	48	..	..	415	415
Vizagapatam ..	130	56,302	56,432	130	54,138	54,268	..	..	..	2,164	2,164
Gódávari ..	59,775	7,09,348	7,69,123	58,522	6,20,665	6,79,187	..	..	1,253	88,683	89,936
Kistna ..	4,366	2,90,420	2,94,786	4,366	2,79,287	2,83,653	..	..	..	11,133	11,133
Nellore ..	5,237	61,916	67,153	1,781	56,757	58,538	1,023	..	2,433	5,159	7,592
Cuddapah ..	..	1,49,212	1,49,212	..	1,49,212	1,49,212	..	..	..	..	..
Anantapur ..	3,792	2,19,665	2,23,457	3,792	2,16,381	2,20,173	..	..	..	3,284	3,284
Bellary ..	1,161	3,12,646	3,13,807	..	3,12,646	3,12,646	1,161	..	..	..	..
Kurnool ..	7	2,62,465	2,62,472	7	2,62,433	2,62,440	..	..	..	32	32
Madras ..	8,329	4,31,760	4,40,089	3,887	4,24,725	4,28,612	2,401	1,430	2,041	5,605	7,646
Chingleput ..	13,944	1,47,610	1,60,654	11,145	1,42,999	1,54,144	1,899	..	..	4,611	4,611
North Arcot ..	7,412	3,12,388	3,19,800	6,004	3,08,635	3,14,639	..	333	1,408	3,420	4,828
South Arcot ..	1,049	2,12,296	2,13,345	749	2,09,386	2,10,135	182	83	118	2,827	2,945
Tanjore ..	16,688	8,39,575	8,56,263	7,055	8,28,459	8,35,514	5,553	106	4,080	11,010	15,090
Trichinopoly ..	264	1,76,261	1,76,525	242	1,75,917	1,76,159	22	..	..	344	344
Madura ..	6,116	2,28,157	2,34,273	6,116	2,25,508	2,31,624	..	..	..	2,649	2,649
Tinnevelly ..	780	1,53,009	1,53,789	780	1,52,508	1,53,288	..	..	..	501	501
Coimbatore ..	8,209	3,42,721	3,50,930	7,397	3,37,579	3,44,976	..	..	812	5,142	5,954
Nílgiris ..	..	..	..	..	..	..	..	..	..	..	..
Salem ..	7,664	3,66,343	3,74,007	7,147	3,64,193	3,71,340	199	5	318	2,145	2,463
South Canara ..	2,410	2,22,736	2,25,146	1,560	2,19,047	2,20,607	549	48	301	3,611	3,942
Malabar ..	8,529	2,43,866	2,52,395	4,491	1,96,138	2,00,629	664	..	3,374	47,728	51,102
Total ..	1,55,132	57,66,150	59,21,282	1,25,293	55,63,652	56,88,945	13,701	2,005	16,138	2,00,493	2,16,631

Foreign Spirits.

District.	Demand.			Collection.			Remission.		Balance.		
	Arrears at the beginning of the year.	Current.	Total.	Arrears.	Current.	Total.	Arrears.	Current.	Arrears.	Current.	Total.
1	2	3	4	5	6	7	8	9	10	11	12
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS	RS.	RS.
Ganjám ..	..	2,430	2,430	..	2,305	2,305	..	..	..	125	125
Vizagapatam ..	..	1,225	1,225	..	1,225	1,225	..	..	..	..	..
Gódávari ..	24	4,742	4,766	24	4,742	4,766	..	..	..	..	..
Kistna ..	..	4,392	4,392	..	4,330	4,330	..	..	..	62	62
Nellore ..	205	2,406	2,611	14	1,821	1,835	138	..	53	585	638
Cuddapah ..	..	4,705	4,705	..	4,705	4,705	..	..	..	..	..
Anantapur ..	..	4,030	4,030	..	3,955	3,955	..	..	..	75	75
Bellary ..	..	7,281	7,281	..	7,281	7,281	..	..	..	..	..
Kurnool ..	..	831	831	..	831	831	..	..	..	..	..
Madras ..	100	1,69,244	1,69,344	..	1,67,538	1,67,538	50	..	50	1,706	1,756
Chingleput ..	154	1,915	2,069	62	1,915	1,977	92	..	..	..	..
North Arcot ..	426	18,471	18,897	..	18,066	18,066	426	..	..	405	405
South Arcot ..	..	4,882	4,882	..	4,855	4,855	..	..	..	27	27
Tanjore ..	..	2,738	2,738	..	2,738	2,738	..	..	..	..	..
Trichinopoly ..	91	2,924	3,015	91	2,924	3,015	..	..	..	..	..
Madura ..	..	3,652	3,652	..	3,610	3,610	..	..	..	42	42
Tinnevelly ..	..	8,216	8,216	..	7,264	7,264	..	..	..	952	952
Coimbatore ..	..	13,634	13,634	..	13,582	13,582	..	..	..	52	52
Nílgiris ..	..	54,002	54,002	..	54,002	54,002	..	..	..	..	..
Salem ..	..	2,837	2,837	..	2,837	2,837	..	..	..	..	..
South Canara ..	..	913	913	..	913	913	..	..	..	..	..
Malabar ..	332	7,136	7,468	332	6,814	7,146	..	..	..	322	322
Total ..	1,332	3,22,606	3,23,938	523	3,18,253	3,18,776	706	..	103	4,353	4,456

APPENDIX K—*cont.*

Statement showing the Demand, Collection and Balance of Excise (Abkári and Opium) Revenue in the Madras Presidency for the year 1892–93—*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.
Ganjám ..	..	2,045	2,045	..	1,929	1,929	..	..	..	116	116
Vizagapatam ..	59	1,505	1,564	59	1,462	1,521	..	..	..	43	43
Gódávari ..	51	2,681	2,732	51	2,608	2,659	..	..	..	73	73
Kistna ..	..	2,779	2,779	..	2,778	2,778	..	..	..	1	1
Nellore ..	209	1,636	1,845	209	1,623	1,832	..	..	..	13	13
Cuddapah ..	..	1,761	1,761	..	1,761	1,761	..	..	..	..	..
Anantapur ..	..	425	425	..	425	425	..	..	..	..	..
Bellary ..	..	4,221	4,221	..	4,221	4,221	..	..	..	..	..
Kurnool ..	..	890	890	..	872	872	..	..	..	18	18
Madras ..	..	16,318	16,318	..	16,318	16,318	..	..	..	..	..
Chingleput ..	22	1,315	1,337	9	1,246	1,255	12	..	1	69	70
North Arcot ..	..	9,392	9,392	..	9,392	9,392	..	..	..	..	..
South Arcot ..	27	3,649	3,676	27	3,649	3,676	..	..	..	..	..
Tanjore ..	409	5,879	6,288	265	5,603	5,868	29	2	115	274	389
Trichinopoly ..	4	5,069	5,073	3	5,020	5,023	1	3	..	46	46
Madura ..	194	3,683	3,877	194	3,683	3,877	..	..	..	..	..
Tinnevelly ..	..	3,350	3,350	..	3,350	3,350	..	..	..	..	..
Coimbatore ..	228	3,971	4,199	40	3,891	3,931	..	..	188	80	268
Nilgiris ..	..	37	37	..	37	37	..	..	..	..	..
Salem ..	..	4,909	4,909	..	4,889	4,889	..	..	..	20	20
South Canara ..	3	2,405	2,408	3	2,405	2,408	..	..	..	..	..
Malabar ..	2	5,476	5,478	..	5,075	5,075	2	..	..	401	401
Total ..	1,208	83,396	84,604	860	82,237	83,097	44	5	304	1,154	1,458

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.
Ganjám ..	4,508	1,90,414	1,94,922	1,180	1,88,773	1,89,953	3,328	..	..	1,641	1,641
Vizagapatam ..	15,008	2,85,857	3,00,865	14,640	2,75,703	2,90,343	368	..	..	10,154	10,154
Gódávari ..	65,912	11,29,813	11,95,725	64,659	10,26,686	10,91,345	..	..	1,252	1,03,127	1,04,380
Kistna ..	24,469	9,16,320	9,40,789	24,469	9,01,174	9,25,643	..	..	..	15,146	15,146
Nellore ..	6,836	1,78,430	1,85,266	2,358	1,72,162	1,74,520	1,992	..	2,486	6,268	8,754
Cuddapah ..	8	3,47,846	3,47,854	8	3,47,846	3,47,854	..	..	..	..	..
Anantapur ..	5,290	3,99,275	4,04,565	5,290	3,94,276	3,99,566	..	..	..	4,999	4,999
Bellary ..	1,161	5,27,324	5,28,485	..	5,27,015	5,27,015	1,161	..	..	309	309
Kurnool ..	17	3,48,283	3,48,300	17	3,48,233	3,48,250	..	..	..	50	50
Madras ..	11,774	11,14,024	11,25,798	3,887	11,02,183	11,06,070	5,796	1,924	2,091	9,917	12,008
Chingleput ..	13,337	2,69,926	2,88,863	16,865	2,64,934	2,81,799	2,071	..	1	4,992	4,993
North Arcot ..	8,222	3,10,515	3,18,737	6,007	3,05,706	8,11,713	426	333	1,789	4,476	6,265
South Arcot ..	8,029	6,68,729	6,76,758	5,626	6,56,546	6,65,172	2,285	83	118	9,100	9,218
Tanjore ..	17,137	10,29,518	10,46,655	7,320	10,18,006	10,25,326	5,582	108	4,235	11,401	15,639
Trichinopoly ..	359	3,94,533	3,94,892	336	3,94,140	3,94,476	23	3	..	390	390
Madura ..	6,744	4,29,065	4,35,809	6,547	4,25,179	4,31,726	..	..	197	3,886	4,083
Tinnevelly ..	1,127	2,66,000	2,67,127	780	2,64,445	2,65,225	..	..	347	1,555	1,902
Coimbatore ..	8,924	5,63,410	5,72,334	7,550	5,56,442	5,63,992	..	..	1,374	6,968	8,342
Nilgiris ..	..	2,35,169	2,35,169	..	2,32,405	2,32,405	..	..	..	2,764	2,764
Salem ..	7,681	6,02,075	6,09,756	7,164	5,99,222	6,06,386	199	5	318	2,848	3,166
South Canara.	2,928	3,28,637	3,31,565	1,601	3,23,071	3,24,675	1,023	48	301	5,518	5,819
Malabar ..	14,536	3,85,306	3,99,842	9,696	3,19,612	3,29,308	978	..	3,862	65,694	69,556
Total ..	2,29,607	1,14,20,469	1,16,50,076	1,86,003	1,11,46,759	1,13,32,762	25,232	2,504	18,372	2,71,206	2,89,578

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APPENDIX K—*cont.*

Statement showing the Demand, Collection and Balance of Excise (Abkári and Opium) Revenue in the Madras Presidency for the year 1892–93—*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.
Ganjám ..	5,743	25,772	31,515	5,743	19,409	25,152	..	..	..	6,363	6,363
Vizagapatam ..	6,783	1,66,453	1,73,236	6,783	1,61,023	1,67,806	..	..	..	5,430	5,430
Gódávari ..	1,694	2,75,828	2,77,522	1,676	2,65,690	2,67,366	..	..	18	10,138	10,156
Kistna ..	540	50,765	51,305	540	50,508	51,048	..	..	..	257	257
Nellore ..	1,386	4,511	5,897	1,386	3,480	4,866	..	..	..	1,031	1,031
Cuddapah ..	2,314	5,553	7,867	2,314	4,167	6,481	..	..	..	1,386	1,386
Anantapur ..	604	3,600	4,204	604	3,087	3,691	..	..	..	513	513
Bellary ..	182	6,604	6,786	182	6,085	6,267	..	..	..	519	519
Kurnool ..	355	6,190	6,545	355	6,160	6,515	..	..	..	30	30
Madras ..	..	75,685	75,685	..	75,685	75,685	..	..	..	..	..
Chingleput ..	6,695	1,809	8,504	2,716	1,809	4,525	..	..	3,979	..	3,979
North Arcot ..	563	10,847	11,410	563	9,269	9,832	..	..	..	1,578	1,578
South Arcot ..	73	2,478	2,551	73	2,002	2,075	..	..	..	476	476
Tanjore ..	542	6,844	6,386	542	4,972	5,514	..	..	..	872	872
Trichinopoly ..	9	5,628	5,637	9	5,540	5,549	..	..	..	88	88
Madura ..	1,144	6,109	7,253	443	4,417	4,860	..	..	701	1,692	2,393
Tinnevelly ..	958	3,307	4,265	958	2,925	3,883	..	..	..	382	382
Coimbatore ..	1,523	6,770	8,293	1,523	4,892	6,415	..	..	..	1,878	1,878
Nilgiris ..	..	4,371	4,371	..	4,371	4,371	..	..	..	..	..
Salem ..	1,317	5,272	6,589	1,317	4,829	6,146	..	..	..	443	442
South Canara..	..	2,005	2,005	..	2,005	2,005	..	..	..	..	..
Malabar ..	1,842	21,550	23,392	1,842	19,750	21,592	..	..	..	1,800	1,800
Total ..	34,267	6,96,951	7,31,218	29,569	6,62,075	6,91,644	..	..	4,698	34,876	39,574

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.
Ganjám ..	10,251	2,16,186	2,26,437	6,923	2,08,182	2,15,105	3,328	..	..	8,004	8,004
Vizagapatam ..	21,791	4,52,310	4,74,101	21,423	4,36,726	4,58,149	368	..	..	15,584	15,584
Gódávari ..	67,606	14,05,641	14,73,247	66,335	12,92,376	13,58,711	..	..	1,271	1,13,265	1,14,536
Kistna ..	25,009	9,67,085	9,92,094	25,009	9,51,682	9,76,691	..	..	..	15,403	15,403
Nellore ..	8,222	1,82,941	1,91,163	3,744	1,75,642	1,79,386	1,992	..	2,486	7,299	9,785
Cuddapah ..	2,322	3,53,399	3,55,721	2,322	3,52,013	3,54,335	..	..	..	1,386	1,386
Anantapur ..	5,894	4,02,875	4,08,769	5,894	3,97,363	4,03,257	..	..	..	5,512	5,512
Bellary ..	1,343	5,33,928	5,35,271	182	5,33,100	5,33,282	1,161	..	..	828	828
Kurnool ..	372	3,54,473	3,54,845	372	3,54,393	3,54,765	..	..	..	80	80
Madras ..	11,774	11,89,769	12,01,483	3,887	11,77,868	11,81,755	5,796	1,924	2,091	9,917	12,008
Chingleput ..	25,632	2,71,735	2,97,367	19,581	2,66,743	2,86,324	2,071	..	3,980	4,992	8,972
North Arcot ..	8,785	8,21,363	8,30,147	6,570	8,14,975	8,21,545	426	353	1,789	6,054	7,843
South Arcot ..	8,102	6,71,207	6,79,309	5,699	6,61,548	6,67,247	2,285	83	118	9,576	9,694
Tanjore ..	17,679	10,35,362	10,53,041	7,862	10,22,978	10,30,840	5,582	108	4,235	12,276	16,511
Trichinopoly ..	368	4,00,161	4,00,529	345	3,99,680	4,00,025	23	3	..	478	478
Madura ..	7,888	4,35,174	4,43,062	6,990	4,29,596	4,36,586	..	..	898	5,578	6,476
Tinnevelly ..	2,085	2,69,307	2,71,392	1,738	2,67,370	2,69,108	..	..	347	1,937	2,284
Coimbatore ..	10,447	5,70,180	5,80,627	9,073	5,61,334	5,70,407	..	..	1,374	8,816	10,220
Nilgiris ..	..	2,39,540	2,39,540	..	2,36,776	2,36,776	..	..	..	2,764	2,764
Salem ..	8,998	6,07,347	6,16,345	8,481	6,04,051	6,12,532	199	5	318	3,291	3,609
South Canara..	2,928	3,30,642	3,33,570	1,604	3,25,076	3,26,680	1,023	48	301	5,518	5,819
Malabar ..	16,378	4,06,856	4,23,234	11,538	3,39,362	3,50,900	978	..	3,862	67,494	71,356
Total ..	2,63,874	1,21,17,426	1,23,81,294	2,15,572	1,18,08,834	1,20,24,406	25,232	2,504	23,070	3,06,082	3,29,152

APPENDIX L.

IMPERIAL FORM No. I.—Excise Revenue and Net Revenue for 1892–93.

District.	Detail of gross receipts during the year by districts from: Imported liquors and spirits excised at the tariff rate of duty. License fees.*	Duty on country spirits excised at the tariff rate.	Total.	Country spirits and fermented liquors. Country spirits. Duty.	License fees.	Rents.	Total.	Fermented liquors. Beer. Duty.	License fees.	Total.	Toddy. Tree-tax.	License fees.	Rentals.	Total.	Opium and its preparations including poppy heads. Duty.	License fees.	Rentals.	Total.	Drugs, other than opium. Ganja, bhang, &c. Rentals.	Fines, forfeitures and miscellaneous. Fines and forfeitures.	Miscellaneous.	Total.	Grand total.	Total charges.	Net revenue in the year.
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
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Ganjám ..	750	1,555	2,305	75,105	2,303	81,150	1,58,558	..	..	..	..	..	27,161	27,161	..	..	25,152	25,152	1,375	522	32	554	2,15,105	..	..
Vizagapatam ..	1,225	..	1,225	86,326	..	1,47,003	2,33,329	..	..	..	17,871	..	36,397	54,268	84,000	690	83,116	1,67,806	1,508	..	13	13	4,58,149	..	..
Gódávari ..	4,766	..	4,766	..	..	4,04,733	4,04,733	..	..	..	5,76,627	..	1,02,560	6,79,187	1,82,700	..	84,666	2,67,366	724	510	1,425	1,935	1,358,711	..	..
Kistna ..	4,208	122	4,330	2,59,313	..	3,75,569	6,34,882	..	..	..	1,54,075	..	1,29,578	2,83,653	25,200	..	25,848	51,048	2,094	525	159	684	9,76,691	..	..
Nellore ..	1,835	..	1,835	61,036	90	51,189	1,12,315	..	..	..	12,683	..	45,855	58,538	..	..	4,866	4,866	1,668	164	..	164	1,79,386	..	..
Cuddapah ..	4,705	..	4,705	1,17,149	75	74,952	1,92,176	..	..	..	..	..	1,49,212	1,49,212	..	..	6,481	6,481	1,542	158	61	219	3,54,335	..	..
Anantapur ..	3,955	..	3,955	1,13,056	175	61,782	1,75,013	..	..	..	..	..	2,20,173	2,20,173	..	..	3,691	3,691	292	62	71	133	4,03,257	..	..
Bellary ..	1,423	5,798	7,221	1,36,151	290	65,426	2,02,867	..	60	60	..	..	3,12,646	3,12,646	1,400	1	4,866	6,267	3,137	1,079	5	1,084	5,33,282	..	..
Kurnool ..	831	..	831	52,717	150	31,240	84,107	..	..	..	..	..	2,62,440	2,62,440	..	..	6,515	6,515	487	295	90	385	3,54,765	..	..
Madras ..	1,53,423	3,035	1,66,458	3,38,979	425	1,54,198	4,93,602	..	1,080	1,080	3,59,633	69,679	..	4,28,612	§ 89,800	5	14,080	1,03,885	6,117	7,964	2,237	10,201	1,209,955	..	..
Chingleput ..	1,977	.	1,977	85,419	150	38,854	1,24,423	..	..	..	21,678	..	1,32,468	1,54,141	..	1	4,524	4,525	234	1,006	15	1,021	2,86,324	..	..
North Arcot ..	8,387	9,679	18,066	3,17,557	650	1,51,409	4,69,6 6	..	..	..	46,634	..	2,68,605	3,14,639	..	3	9,829	9,832	5,262	4,967	63	4,130	8,21,545	..	..
South Arcot ..	1,438	3,417	4,855	2,74,742	210	1,71,554	4,46,506	..	..	..	86,132	..	1,24,002	2,10,135	..	..	2,075	2,075	2,290	128	1,258	1,386	6,67,247	..	..
Tanjore ..	2,721	17	2,738	1,36,342	330	44,534	1,81,206	..	..	..	3,19,716	..	5,16,798	8,35,514	..	2	5,512	5,514	2,818	2,561	489	3,050	1,030,840	..	..
Trichinopoly ..	1,316	1,699	3,015	1,50,911	75	59,293	2,10,279	..	..	..	62,969	..	1,13,190	1,76,159	..	2	5,547	5,549	4,369	657	57	714	4,00,025	..	..
Madura ..	3,547	63	3,610	1,26,802	250	65,563	1,92,615	..	..	..	39,858	..	1,91,766	2,31,624	..	1	4,859	4,860	3,639	165	82	247	4,36,586	..	..
Tinnevelly ..	6,475	739	7,264	54,678	295	46,350	1,01,323	..	..	..	2,151	..	1,51,137	1,53,288	..	..	3,883	3,883	2,358	989	3	992	2,69,108	..	..
Coimbatore ..	3,063	10,519	13,582	1,21,221	815	79,467	2,01,5 3	..	..	..	51,580	..	2,93,396	3,44,976	..	..	6,415	6,415	1,590	2,299	42	2,341	5,70,407	..	..
Nilgiris ..	16,437	12,411	28,848	1,15,544	220	62,572	1,78,336	12,304	12,880	25,184	..	..	..	..	..	..	4,371	4,371	..	4	33	37	2,36,776	..	..
Salem ..	2,641	196	2,837	1,53,601	655	73,064	2,27,320	..	..	..	99,522	.. †	2,71,818	3,71,340	..	1	6,145	6,146	1,215	8,653	21	3,674	6,12,532	..	..
South Canara..	913	..	913	21,754	..	78,983	1,00,747	..	..	..	1,08,6 9	22,286	89,712	2,20,607	700	..	1,305	2,005	900	1,165	343	1,508	3,26,680	..	..
Malabar ..	7,146	..	7,146	77,662	..	38,796	1,16,458	..	..	..	1,09,135	..	91,594	2,00,629	..	..	21,542	21,592	3,881	877	367	1,244	3,60,900	..	..
Total ..	2,13,182	49,300	2,92,482	2,876,075	7,158	2,358,681	5,241,914	12,304	14,020	26,324	2,068,278	91,365	3,529,307	5,688,945	3,83,800	706	3,35,338	7,19,844	47,381	28,850	6,866	35,716	12,052,606	5,85,174	11,467,432

* Licenses for the sale of imported liquors cover also sale of spirits manufactured in India and excised at the tariff rate of duty.
‡ Includes Rs. 30 being the fees on two brewery licenses.
† Tree-tapping license fees Rs. 20,358.
§ Includes Rs. 28,209, being the transport duty on opium imported into Travancore and Cochin.

APPENDIX L.

IMPERIAL FORM No. III.—Manufactories, Licenses and Shops.

District.	Manufacture of liquor. Number of: Breweries.	Distilleries for the manufacture of spirits paying duty at higher rates than ordinary country spirits.	Country spirit distilleries. Private distilleries.	Contract distilleries.	Out-stills.	Number of wholesale licensees for sale of: European liquors imported or manufactured in India.	Country spirits.	Vend of liquor and drugs. Number of special licenses for sale of foreign liquor otherwise than in ordinary retail shops, e.g., hotels, refreshment-rooms, &c.: For sale of spirits not to be drunk on the premises.	Hotels and boarding houses.	Refreshment-rooms, Railway, &c.	Refreshment-rooms, other sorts.	Occasional licenses.	Other kinds of special licenses.	Number of shops licensed to sell by retail. European liquors imported or manufactured in the country. Taverns.	Country spirits.	Country fermented liquor (Toddy).	Opium and its preparations. Opium.	Intoxicating drugs prepared from opium.	Poppy heads.	Total.	Opium, &c., for medical purposes only.	Drug other than opium-ganja, &c.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23
Ganjám	..	..	1	..	78	..	..	7	..	..	..	..	..	..	600	440	70	18	..	88	..	16
Vizagapatam ..	..	..	..	..	..	1	..	9	..	..	..	..	..	..	212	786	91	21	..	112	..	5
Gódávari	..	..	..	..	910	2	..	13	..	..	..	..	1	10	1,318	1,087	* 419	..	..	419	..	7
Kistna	..	..	..	1	268	3	..	13	..	..	..	..	..	17	1,706	1,861	70	5	..	75	..	12
Nellore	..	..	..	..	..	..	6	6	..	..	..	..	..	12	334	885	23	3	..	26	..	9
Cuddapah	..	..	..	..	..	..	5	9	..	2	..	2	..	11	605	754	19	3	..	22	..	8
Anantapur	..	..	1	..	..	..	5	8	..	1	..	..	..	6	354	715	10	..	..	10	..	4
Bellary	..	..	2	..	..	..	6	6	1	2	..	..	1	4	267	699	5	2	2	9	..	13
Kurnool	..	..	..	..	..	..	10	4	..	2	..	..	..	3	433	972	21	1	..	22	..	2
Madras	..	..	2	..	..	36	15	42	4	..	9	32	18	65	105	449	10	8	10	28	19	35
Chingleput	..	..	..	..	..	..	16	1	..	1	..	..	..	6	191	452	7	5	2	14	..	5
North Arcot	..	..	2	..	..	..	30	9	..	4	1	..	..	20	673	1,311	32	10	6	48	..	16
South Arcot	..	..	1	..	..	..	4	3	..	2	..	1	..	12	1,084	461	12	1	..	13	..	9
Tanjore	..	..	1	..	..	1	12	13	1	3	..	1	..	4	246	2,120	* 22	..	3	25	..	12
Trichinopoly ..	..	..	..	..	..	..	5	10	..	1	..	1	1	..	261	256	6	9	5	20	..	13
Madura	..	..	1	..	..	2	10	13	..	2	..	..	1	5	588	1,044	8	4	1	13	..	16
Tinnevelly	..	..	1	..	..	1	13	12	1	..	..	..	..	6	423	791	12	1	..	13	..	12
Coimbatore	..	..	2	..	..	..	41	8	..	3	1	2	..	3	536	946	19	2	..	21	..	11
Nilgiris	2	..	1	..	..	6	8	17	4	..	1	6	1	34	32	..	4	..	..	4	..	..
Salem	..	..	1	..	..	..	37	10	..	2	..	..	..	5	483	921	17	4	1	22	..	8
South Canara ..	..	..	..	1	18	2	..	5	..	..	..	..	..	3	741	939	3	1	..	4	..	6
Malabar	..	..	..	4	1	9	..	25	3	1	..	6	..	23	732	956	26	..	..	26	..	27
Total ..	2	..	16	6	1,273	63	217	255	14	26	12	51	23	249	11,974	18,755	906	98	30	1,034	19	246

* Particulars of the number of shops for the sale of intoxicating drugs are not available.

APPENDIX L—*cont.*

IMPERIAL FORM No. IV.—Duty and Consumption.

District.	Spirits manufactured in India paying duty at higher rates than ordinary country spirits.		Country spirits issued from distilleries, private or contract, and from excise depots.						Opium and its preparations.			Other drugs—Ganja, Bhang and other preparations of the hemp plant.				
			Issues in Imperial Gallons.							Price per tola.		Amount sold by retail.				
	Issues in terms of London proof.	Rate of Duty per Imperial Gallon of London proof.	20° Under-proof.	30° Under-proof.	60° Under-proof.	70° Under-proof.	Total in terms of proof strength.	Rate of Duty per Gallon of London proof.	Issues in Seers from Government Treasuries for in districts where the supply is not derived entirely from Treasuries, amount sold by retail.	Wholesale, that is, price at which Opium is issued from the Treasury.	Retail average price at which retail vendors sell.	Ganja.	Bhang.	Majum.	Other preparations.	Total.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
	GALS.	RS.	GALS.	GALS.	GALS.	GALS.	GALS.	RS. A. P.	SEERS.		RS. A. P.	SEERS.	SEERS.	SEERS.	SEERS.	SEERS.
Ganjám	258	6	428	16,420	70,531	..	49,055	1 14 0	1,692	..	0 7 11	*1,246*	..	..	..	1,246
Vizagapatam	..	..	316	50,482	14,853	..	41,531	1 14 0	7,923	..	0 6 9	*5,218*	..	..	..	5,218
Gódávari	..	..	..	1,254	88,382	5,03,683	*1,87,336	..	18,851	..	0 5 0	*3,809*	..	..	..	3,809
Kistna .. Bandar, Répalle and Bápatla taluks.	21	6	..	..	3,154	2,03,443	* 62,294	..	2,390	..	0 7 0	*9,926*	..	..	..	9,926
Kistna .. Rest of the district ..			24,804	1,25,532	1,615	..	1,08,362	2 8 0								
Nellore	4	6	..	32,944	..	..	23,061	3 12 0	138	..	0 10 3	*1,092*	..	..	..	1,092
Cuddapah	410	6	22,815	23,954	..	..	35,020		308	..	0 11 3	1,927	..	..	..	1,927
Anantapur	430	6	25,066	7,085	..	..	25,732		96	..	0 11 6	*265*	..	..	..	265
Bellary .. Cantonment	430	6	..	27,204	..	..	19,043	4 6 0	226	..	0 10 0	2,000	..	..	..	2,000
Bellary .. Rest of the district ..			4,221	15,035	..	..	13,901	3 12 0								
Kurnool .. Cumbum and Markapur taluks.	18	6	280	3,275	1,219	..	3,004	1 14 0	336	..	0 10 0	301	..	3	..	304
Kurnool .. Rest of the district ..			21,400	22	..	..	17,135	3 12 0								
Madras .. Town and outside shops.	1,168	6	..	93,461	..	..	65,423	4 11 0	833	..	0 11 0	*3,706*	..	..	..	3,706
Madras .. Rest of the circle ..			..	16,400	..	..	11,480									
Chingleput	..	..	..	29,312	..	..	20,518	3 12 0	83	..	0 10 0	719	26	..	3	748
North Arcot	575	6	6,167	96,862	48	..	72,756		523	..	0 9 9	5,722	..	20	..	5,742
South Arcot .. Cuddalore, Villupuram and Tindivanam taluks.	5	6	82	91,182	..	..	63,893	1 14 0	122	..	0 9 9	2,068	164	124	35	2,391
South Arcot .. Rest of the district ..			..	58,946	150	..	41,322									
Tanjore	3	6	2	51,782	4	..	36,251		283	..	0 11 6	*4,315*	..	..	..	4,315
Trichinopoly	1,695	6	792	56,655	..	..	40,293	3 12 0	220	..	0 10 3	*5,635*	..	..	..	5,635
Madura	15	6	..	47,277	44	..	33,112		270	..	0 10 6	*4,821*	..	..	..	4,821
Tinnevelly	142	6	..	20,643	..	..	14,450		77	..	0 11 1	1,834	..	..	..	1,834
Coimbatore	272	6	26,296	14,852	..	..	31,433		375	..	0 11 0	*1,547*	..	..	..	1,547
Nilgiris	3,562	6	1,384	33,235	..	..	24,372	4 11 0	188	..	0 12 9	..	..	..	..	
Salem	32	6	161	57,968	..	..	40,703	3 12 0	320	..	0 9 9	*1,740*	..	..	1,742	3,482
South Canara .. Mangalore town area ..	..	..	273	17,823	..	..	12,695	1 7 0	75	..	0 11 6	*1,429*	..	..	..	1,429
South Canara .. Rest of the district ..			183	50,129	98,024	..	* 74,445	..								
Malabar .. Wynaad taluk	..	..	6,850	..	..	..	5,489	4 11 0	1,000	..	0 10 2	5,155	..	..	90	5,245
Malabar .. Cochin and the Attapad valley.	..	..	404	3,142	90	..	† 2,559	..								
Malabar .. Rest of the district ..	..	..	11,986	25,993	25,849	..	† 38,124	1 9 9								
Total ..	8,967	..	154,810	10,68,873	3,03,963	7,07,126	12,95,788	..	‡ 36,453	..	..	64,475	190	147	1,876	§66,682

* Figures furnished by renters and not reliable.
§ The figures in columns 13 to 17 have been furnished by shopkeepers and cannot be relied upon.
NOTE (i).—Column 11 is blank as opium is not issued from treasuries in this Presidency.
† Inclusive of the quantities imported for consumption.
‡ The figures in column 10 represent the quantities retailed in each district.
{ Special rate on wine manufactured for sacramental purposes of the Jesuit Mission at Trichinopoly.
NOTE (ii).—The figures in italics include bhang, majum, &c., for which details are not available.

APPENDIX L—*cont.*

IMPERIAL FORM No. V.—Incidence of Consumption.

District.	Population.			Number of persons per retail shop for sale of				Gross excise receipts per ten thousand of total population to nearest rupee.			Net excise revenue from all sources per ten thousand of total population, column 26 of Form I.
				Liquors.		Drugs.					
	Muhammadans.	Hindus and others.	Total.	Country spirits, column 16 of Form III.	Country fermented liquors, column 17 of Form III.	Opium and its preparations, column 21 of Form III.	Other drugs, column 23 of Form III.	From spirits and fermented liquors, total of columns 4, 8, 11 and 15 of Form I.	From opium and its preparations column 19 of Form I.	From drugs other than opium, column 20 of Form I.	
1	2	3	4	5	6	7	8	9	10	11	12
								RS.	RS.	RS.	RS.
Ganjám	5,514	1,891,289	1,896,803	3,161	4,311	21,555	118,550	991	133	7	..
Vizagapatam	22,554	2,780,438	2,802,992	13,222	3,566	25,026	560,598	1,030	599	5	..
Gódávari	41,042	2,037,740	2,078,782	1,577	1,912	4,981	296,969	5,237	1,286	3	..
Kistna	108,567	1,747,015	1,855,582	1,988	997	24,741	154,632	4,973	275	11	..
Nellore	78,185	1,385,551	1,463,736	4,382	1,654	56,297	162,637	1,180	33	11	..
Cuddapah	119,564	1,152,508	1,272,072	2,102	1,687	57,821	159,009	2,721	51	12	..
Anantapur	51,333	657,216	708,549	2,601	991	7,865	177,137	5,633	52	4	..
Bellary	85,770	814,356	900,126	3,371	1,478	100,014	69,240	5,808	70	35	..
Kurnool	97,416	720,395	817,811	1,888	891	37,173	408,965	4,248	80	6	..
Madras	53,184	399,334	452,518	6,447	1,508	16,161	12,929	24,082	2,296	135	..
Chingleput	26,236	1,110,692	1,136,928	4,777	2,019	81,209	227,386	2,468	40	2	..
North Arcot	96,238	2,084,249	2,180,487	3,240	1,663	45,427	136,280	3,680	45	24	..
South Arcot	58,661	2,104,190	2,162,851	1,995	4,691	160,373	240,317	3,058	10	11	..
Tanjore	119,864	2,108,250	2,228,114	9,057	1,051	89,125	185,676	4,575	25	13	..
Trichinopoly	38,271	1,334,446	1,372,717	5,259	5,362	68,636	165,594	2,837	40	31	..
Madura	160,144	2,448,260	2,608,404	4,136	2,498	200,646	163,025	1,640	19	14	..
Tinnevelly	95,951	1,820,144	1,916,095	4,530	2,422	147,392	159,675	1,357	20	12	..
Coimbatore	43,947	1,960,892	2,004,839	3,470	2,119	9,754	182,258	2,794	32	8	..
Nilgiris	4,600	95,197	99,797	3,119	..	24,949	..	23,284	438	..	..
Salem	61,565	1,901,086	1,962,591	4,063	2,131	89,269	245,324	3,065	31	6	..
South Canara	111,983	940,376	1,052,359	1,420	1,121	263,090	175,393	3,062	19	9	..
Malabar	769,857	1,872,071	2,641,928	3,378	2,753	101,613	97,849	1,227	82	15	..
Total ..	2,250,386	33,365,695	35,616,081	2,974	1,899	34,445	144,781	3,159	202	13	3,226

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GOVERNMENT ORDER, 6TH FEBRUARY 1894, No. 94, R.D.

GOVERNMENT OF MADRAS.

REVENUE DEPARTMENT.

READ—the following Proceedings of the Board of Revenue (Separate Revenue), dated 22nd September 1893, No. 438.

Resolution—dated 22nd September 1893, No. 438.

The Board begs to submit its report on the administration of the Abkári and Opium revenue during the official year 1892–93.

(True Extract.)

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

ORDER—dated 6th February 1894, No. 94, Revenue.

Separate Revenue No. 14.
Abkári.

With the Proceedings read above, the Board of Revenue submits its report on the administration of the Abkári and Opium revenue during the year 1892–93. As in previous years, the Board has given in the introductory chapter of the report a brief description of the different systems of abkári management in force during the year, illustrated by maps, showing separately for arrack and toddy, the areas under the several systems in force at the end of the year. The report is, as usual, very full and clear, but the Government considers that it is susceptible of considerable curtailment, and that several of the statements given in the body of the report may either be abridged or relegated to the appendix. The Board is requested to give its attention to this matter when preparing its report for 1893–94.

PART I—ABKARI.

2. *Excise system—Manufacture and supply of country spirits.*—There was no extension of the excise system during the year under review. The number of distilleries that were worked was 22 or the same as in the previous year, while the number of warehouses increased by one owing to the opening of a new warehouse at Tanjore. The number of shops licensed for the wholesale vend of country spirits rose from 171 in 1891–92 to 217 in the year under review or by 27 per cent. This is very satisfactory, inasmuch as the increased facilities which the additional depôts afford for the supply of liquor to retail dealers will render possible a further extension of the system of separate sale of shops which has been one main cause of the increase in the revenue in recent years. It is observed that nearly 76 per cent. of the liquor issued to licensed vendors was from wholesale shops, and the Government is glad to note that the instructions issued for the frequent inspection of these shops are receiving careful attention both from Abkári and Land Revenue officers, and that the accounts maintained in them are reported to be in good order.

3. *Privilege of vend.*—The system of independent sale of shops was extended during the year to 10 towns and 11 taluks, so that at the end of the year it was in force in the Madras town, in the whole of the Nilgiri district and in 28 taluks and 53 towns of the remaining districts.

4. *Consumption.*—The total consumption in the excise tracts of the Presidency amounted to 879,149 gallons of proof strength, being a decrease of more than 5 per cent. as compared with the previous year. The following statement shows the consumption in these tracts during the last two years as compared with that in 1883–84, the year previous to the introduction of the new system, and 1875–76, the year before the famine:—

Districts.	1875–76.	1883–84.	1891–92.	1892–93.
	GALS.	GALS.	GALS.	GALS.
Ganjám	38,849	41,836	42,469	40,055
Vizagapatam	16,005	11,227	51,298	41,531
Kistna	63,681	90,635	111,320	108,362
Nellore	27,403	38,859	24,881	23,061
Cuddapah	66,848	50,205	38,981	35,020
Anantapur	152,835	26,141	30,343	25,732
Bellary		73,638	41,749	32,944
Kurnool	69,377	33,099	22,750	20,139
Madras	114,402	125,784	84,873	76,903
Chingleput	57,794	39,718	24,359	20,518
North Arcot	90,765	76,647	87,543	72,756
South Arcot	50,437	55,514	100,036	105,215
Tanjore	36,564	33,875	39,247	36,251
Trichinopoly	89,092	36,312	40,749	40,293
Madura	75,003	46,742	32,773	33,111
Tinnevelly	73,794	36,462	15,870	14,450
Coimbatore	59,914	47,594	27,760	31,433
Nilgiris	23,256	37,217	26,605	24,372
Salem	70,187	53,000	45,232	40,703
Bangalore town	*	*	10,959	12,695
Malabar-Wynaad taluk	*	9,199	5,498	5,480
Malabar (8 other taluks, excluding some outlying areas) ..	*	*	22,808	38,125
Total ..	1,133,105	963,704	928,023	879,149

* Figures not available.

As compared with the previous year, there was a fall in consumption throughout he greater portion of the Presidency which was mainly due to the unfavorable haracter of the season during the year under review. The figures show a decrease ı the year under report of nearly 50,000 gallons as compared with 1891–92 and of ver 250,000 gallons as compared with 1875–76, the restriction of consumption being ue to increase of taxation.

5. *Taxation per gallon.*—The subjoined statement shows the total issues of coun- y spirits in the tracts which have been continuously under the excise system since 883–84, the revenue realized in the shape of still-head duty and vend rents and the. cidence of revenue per gallon of proof strength during the last five years as compared ith 1883–84:—

—.	1883–84.	1888–89.	1889–90.	1890–91.	1891–92.	1892–93.
	GALS.	GALS.	GALS.	GALS.	GALS.	GALS.
Issues (gallons, London proof) ..	769,214	838,415	867,449	793,475	752,032	690,912
	RS.	RS.	RS.	RS.	RS.	RS.
(a) Still-head duty	24,26,761	23,27,320	26,90,224	28,46,686	26,72,318	23,84,877
(b) Vend rents	..	15,06,083	13,87,753	14,90,901	14,49,735	13,53,077
Total ..	24,26,761	38,33,403	40,77,977	43,37,587	41,22,053	37,37,954
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
(a) Rate of still-head duty per gallon.	3 2 6	2 12 5	3 1 7	3 9 5	3 8 10	3 7 2
(b) Rate of vend rents per gallon ..	..	1 12 8	1 9 7	1 14 1	1 14 10	1 15 4
Total ..	3 2 6	4 9 1	4 11 2	5 7 6	5 7 8	5 6 6

will be observed that nearly 64 per cent. of the revenue was realized in the shape still-head duty, while the vend rents or the variable portion of the taxation ıounted only to 36 per cent. The incidence of tax on each gallon of spirit showed slight fall as compared with the previous year though that of vend rents showed a ght increase.

The marginal statement shows the incidence of revenue per gallon of London proof in the several excise districts as compared with the two previous years. The taxation was above the tariff rate (Rs. 6 per gallon of London proof strength) in the districts of Anantapur, Bellary, Madras, Tinnevelly, Coimbatore and Nilgiris, in the last of which it was as high as Rs. 7–5–7. As compared with the previous year, the taxation showed a decrease in Cuddapah, Bellary, Kurnool, Chingleput, North and South Arcot, Madura, Salem, Tinnevelly and Coimbatore, which was due to lower rentals obtained for the farms owing mainly to the unfavorable character of the season in all those districts, while in Tinnevelly it was due also to want of competition, and in North Arcot and Coimbatore, to heavy losses sustained by the renters of the previous year's lease.

Districts.	1890–91.	1891–92.	1892–93.
	RS. A. P.	RS. A. P.	RS. A. P.
Ganjám	3 11. 5	3 14 3	4 0 1
Vizagapatam	2 12 8	2 14 10	3 6 5
Kistna	4 0 3	3 15 7	4 9 8
Nellore	5 6 3	5 14 6	5 15 8
Cuddapah	5 11 10	6 1 9	5 14 3
Anantapur	5 11 11	5 7 2	6 2 6
Bellary	6 1 10	6 7 10	6 2 4
Kurnool	5 7 1	5 8 4	5 4 9
Madras	6 6 1	6 0 4	6 9 5
Chingleput	5 14 9	5 9 8	5 6 2
North Arcot	5 8 10	6 3 6	5 13 5
South Arcot	4 10 11	4 5 10	4 3 8
Tanjore	5 6 2	4 10 2	4 15 9
Trichinopoly	5 3 9	4 15 5	5 3 6
Madura	6 7 9	6 9 10	5 12 5
Tinnevelly	6 11 3	6 15 9	6 15 5
Coimbatore	6 5 2	7 1 11	6 5 5
Nilgiris	6 7 4	6 1 4	7 5 7
Salem	5 8 1	5 11 0	5 9 0
Malabar (Wynaad) ..	6 6 1	7 12 2	5 13 7

6. *Toddy.*—The system of separate sale of toddy shops was in force at the end of the year in 37 taluks and 43 towns having been newly extended in the year under review to 4 taluks and 13 towns. Considerable progress was also made in the extension of the tree-tax license fee system which was introduced in the year into 9 taluks, so that by the end of the year it was in operation in the districts of Gódávari, Trichinopoly, South Canara and Malabar (except Wynaad), in the town of Madras and in 37 taluks and 3 Zemindari divisions in 11 other districts. The following statement shows the toddy revenue of the tracts on the East Coast in which the tree-tax system has been in force since 1887:—

Years.	Tracts in which the tree-tax system was introduced in					
	1887.	1888.	1889.	1890.	1891.	1892.
	RS.	RS.	RS.	RS.	RS.	RS.
1886–87	*3,84,830	..	..	..	..	..
1887–88	3,41,922	*4,10,430	..	..	..	..
1888–89	3,84,418	4,37,360	*4,78,786	..	..	..
1889–90	4,36,303	5,05,171	4,75,824	*8,81,239	..	..
1890–91	4,70,456	5,60,514	5,48,335	9,85,758	*5,29,864	..
1891–92	4,45,941	6,12,365	6,07,471	11,69,069	5,74,005	*1,34,210
1892–93	4,31,762	6,22,655	6,16,064	13,74,020	6,57,731	1,57,452

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

It will be observed from the above statement that the system has been eminently successful wherever it has been introduced. The total revenue in these tracts amounted to nearly Rs. 38·60 lakhs, being an increase of 10·40 lakhs as compared with the revenue under the old system. Deducting from this amount the cost of the establishments entertained to work the system (viz., about Rs. 1·35 lakhs), the net gain to Government may be put down at about Rs. 9 lakhs. In the two West Coast districts also the system has proved a success, but it is not possible to accurately gauge its financial effect in Malabar for the reasons explained in paragraph 124 of the Board's report.

7. *Foreign liquor.*—The following statement exhibits the quantity of foreign liquor imported into the Presidency during the last five years:—

Years.	Spirits.	Wines and liquors.	Ale, beer and porter.	Other sorts.	Total
	GALS.	GALS.	GALS.	GALS.	GALS.
1888–89	222,929	61,922	450,042	649	735,542
1889–90	207,422	55,691	528,544	658	792,315
1890–91	205,299	60,664	540,462	480	805,905
1891–92	180,605	50,289	434,350	229	665,473
1892–93	180,083	51,587	605,991	194	837,855

The statement shows that the imports increased by about 26 per cent., the increase being almost entirely under "Ale, beer and porter." The import of spirits showed a slight decrease, while that of "Wines and liquors" increased by about 1,300 gallons. The large increase under "Ale, beer and porter" is reported to be mainly due to large importations from the United Kingdom to complete contracts with the several regimental canteens. The quantity of "foreign spirits" issued from local distilleries increased by 1,100 gallons as compared with 1891–92, while the issues from the two breweries at work in the Presidency showed a decrease of 1,672 gallons due to one of them having remained closed for the greater part of the year.

8. The number of licenses granted for the sale of foreign liquor amounted to 693 against 741 in the previous year, showing a decrease of nearly 6 per cent. The number of retail licenses decreased by 76 owing to the fees therefor having been raised at the beginning of the year from Rs. 100 in Madras and Rs. 50 elsewhere to Rs. 175 and 125 respectively. The number of taverns increased by 5, the increase being due to the sanctioned number of "beer taverns" having been raised from 18 in the previous year to 26 in the year under review in order mainly to meet the requirements of the Nilgiri district. During the previous year, 14 rectification licenses had been issued in Madras, but during the year under review the number fell to 8, and the Board states that it was probably due to the business not having been found profitable. Two new licenses of this class were, however, taken out during the year, one in the Gódávari and the other in the Madura district.

	1891–92.	1892–93.
Wholesale licenses	60	63
Retail ,, ...	331	255
Tavern ,, ...	244	249
Hotel ,, ...	17	14
Refreshment-room licenses	39	38
Other licenses	50	74
Total ..	741	693

9. *Financial results.*—The total current demand under "Abkári" amounted to Rs. 1,14,20,469, being an increase of ·5 per cent. as compared with the previous year. The demand under the several heads during the last ten years are shown in the subjoined statement:—

Years.	Country spirits.	Joint arrack and toddy.	Toddy.	Foreign liquor.	Miscellaneous.	Total.
	RS.	RS.	RS.	RS.		RS.
1883–84	32,49,032	8,19,925	18,86,868	25,966		59,81,791
1884–85	38,50,015	9,33,785	22,84,021	64,910		71,32,731
1885–86	40,51,117	10,69,363	27,98,374	1,34,248		80,53,102
1886–87	45,63,574	7,89,499	30,81,315	92,729		85,27,117
1887–88	44,00,039	8,05,938	35,89,539	3,05,837	12,052	91,13,405
1888–89	46,73,827	7,99,847	39,65,736	3,02,669	11,680	97,59,759
1889–90	54,42,923	4,49,619	44,20,164	3,81,764	29,634	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	54,50,225	48,695	54,96,682	2,76,303	99,130	1,13,62,035
1892–93	52,48,292	25	57,66,150	3,22,606	83,396	1,14,20,469

There was a decrease of two lakhs of rupees under "Country spirits" due mainly to the fall in consumption and lower rentals obtained for the farms referred to in paragraphs 5 and 6 *supra*. This heavy decrease was, however, more than counter-balanced by the increase of Rs. 2,69,468 under "Toddy" due mainly to the extension of the tree-tax system during the year and to its successful working in the tracts in which it had previously been introduced. The decrease under "Joint arrack and toddy" was due to the separation of the privileges of the manufacture and sale of arrack and toddy in the Bunder and Répalle taluks of the Kistna district which were the only tracts under that system in the previous year, while the increase under "Foreign liquor" was due to the higher rentals obtained for the taverns and to the enhanced fees levied during the year for most of the fixed fee licenses. The demand under all heads inclusive of the arrear balance outstanding at the close of the previous year amounted to Rs. 1,16,50,076, of which Rs. 1,13,32,762 were collected and Rs. 27,736 were remitted, leaving a balance of Rs. 2,89,578 or a little more than 2 per cent. of the demand at the close of the year.

Taking the charges on account of "Excise" at 25 per cent. of the total charges of the Salt and Abkári Department, the amount debitable to the former head during the year was Rs. 5,85,174 or an increase of Rs. 24,998 as compared with the previous year which was mainly due to the extension of the tree-tax system.

The gross receipts, the charges and the net receipts under abkári during the last 10 years are shown in the subjoined statement:—

Years.	Gross receipts.	Charges.	Net receipts.
	RS.	RS.	RS.
1882–83	59,80,965	1,97,317	57,83,648
1883–84	59,84,123	2,01,697	57,82,426
1884–85	70,72,601	2,30,434	68,42,167
1885–86	80,74,503	3,53,206	77,21,297
1886–87	84,19,506	2,40,163	81,79,343
1887–88	90,87,770	2,69,048	88,18,722
1888–89	97,23,030	3,28,621	93,94,409
1889–90	1,06,87,399	3,82,794	1,03,04,605
1890–91	1,12,68,637	4,70,540	1,07,98,097
1891–92	1,13,33,831	5,69,176	1,07,73,655
1892–93	1,13,32,762	5,85,174	1,07,47,588

10. *Incidence of taxation.*—The average incidence, per head of the population, of taxation on "Country spirits" and "Toddy" together was stationary, being 5 annas 1 pie. As regards individual districts it is observed that as usual the taxation was highest on the Nilgiris (Rs. 1–13–0); Madras follows with Rs. 1–5–11; then Bellary, Gódávari and Anantapur with 9 annas 2 pies, 9 annas and 8 annas 11 pies respectively. The lowest incidence was in the Ganjám and Vizagapatam districts, being 1 anna 10 pies and 1 anna 9 pies respectively.

11. *Liquor shops.*—It is satisfactory to note that there has been a steady decrease in the number of liquor shops during recent years. The total number of shops (for arrack and toddy together) showed a decrease of 2 per cent. as compared with the previous year and of 30 per cent. as compared with 1888–89. In the shops maintained for the supply of country spirits alone the decrease as compared with 1891–92 was 98, and as compared with 1888–89, 5,287. The decrease in the number of toddy shops was larger, being 731 and 7,425 respectively.

Years.	Arrack shops.	Toddy shops.	Total.
1888–89	17,261	26,180	(a) 43,336
1889–90	14,661	21,784	(b) 36,709
1890–91	12,754	19,415	32,169
1891–92	12,072	19,486	31,558
1892–93	11,974	18,755	30,729

(a) Includes 395 combined arrack and toddy shops.
(b) Do. 261 do. do.

12. *Preventive measures.*—In chapter IX of the report the Board has analysed the working of the preventive establishments during the year under review. The number of persons charged with offences against the Abkári laws was 34,430, being an increase of more than 11 per cent. as compared with the previous year. This large increase is ascribed to the extension of the tree-tax system and to the consequent increase of the preventive staff. Including pending cases, the number of persons dealt with by the officers of the department was 36,000, of whom 9,007 persons or 25 per cent. were released, 25,033 persons or 70 per cent. were sent for trial before Magistrates and the cases against 296 persons were written off, leaving 1,637 persons whose cases were still under inquiry by the officers of the department. The average duration of cases was 19 days inclusive of exceptional cases and 15 days exclusive of them against 21 and 15 days, respectively, in the previous year. Of the persons released by the department, 1,454 persons or 4 per cent. of the total number involved were released for want of proof. In the cases disposed of by the Magistracy, convictions were obtained against 96·3 per cent. of the persons charged as against 95·7 per cent. in the previous year. There was also a satisfactory decrease in the number of illegal arrests which declined from 262 in the previous year to 181 in the year under review. On the whole, His Excellency the Governor in Council considers that the working of the preventive establishments was satisfactory during the year under review.

PART II—OPIUM.

13. The total quantity of opium retailed for consumption in the Presidency amounted to 72,907 lb., being an increase of 9 per cent. as compared with the previous year. There was an increase in 12 districts to the extent of 8,286 lb., and a decrease of 1,462 lb. in the other ten districts. More than 87 per cent. of the increase occurred in Gódávari, but the increase was only apparent, as it was due to a large falling off in the consumption in the previous year owing to a rise in the price of food grains. There was also a large increase in Vizagapatam due mainly to increased consumption in the agency tracts which is attributed by the Collector of the district to the large sums of money which passed into the agency in exchange for grain during the dry weather of 1892 owing to the scarcity in the plains. The variations in the other districts are small and call for no remarks.

14. The quantity of intoxicating drugs manufactured from opium decreased from 3,543 lb. in the previous year to 3,277 lb. in the year under review and the quantity of poppy heads dealt with from 527 lb. to 426 lb. The decrease under the former head has not been explained; that under the latter head is stated to be due to ordinary fluctuations in trade. The number of shops for the sale of opium and intoxicating drugs was 1,004 against 1,034 in 1891–92; the decrease is stated to be mainly due to the unfavorable season.

15. The pass duty on opium including the amount adjusted on account of opium supplied to the Native States of Travancore and Cochin amounted to Rs. 3,83,800, being a decrease of Rs. 3,350, as compared with the previous year. The vend rents amounted to Rs. 3,41,351 against Rs. 3,30,139 in 1891–92, the increase being due to the privilege of the supply of opium to the Vizagapatam Agency tracts having been let out for Rs. 22,225 against only Rs. 8,100 in the previous year. Including the arrears at the beginning of the year, the total demand on account of opium amounted to Rs. 7,31,218, of which Rs 6,91,644 or 95 per cent. were collected and Rs. 4,698 remitted, leaving a balance of 5 per cent. at the close of the year.

16. The licenses issued for the sale of intoxicating drugs manufactured from the hemp plant decreased from 260 in 1891–92 to 246 in the year under review and the rentals from Rs. 54,989 to Rs. 47,292. The falling off in the revenue occurred chiefly in the Nellore, Bellary, North Arcot, Tanjore and Malabar districts, and is stated to be due to reckless bidding in the previous year.

17. The total gross excise revenue of the Presidency amounted to Rs. 120·24 lakhs against 120·30 in 1891–92. The gross revenue during the last five years was as shown below:—

	LAKHS OF RS.
1888-89 ...	104·00
1889-90 ...	112·81
1890-91 ...	119·57
1891-92 ...	120·30
1892-93 ...	120·24

(True Extract.)

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

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