33984

Report on the Administration of the Abkari Revenue in the Presidency of Fort St. George

1893-94

REPORT

ON THE

ADMINISTRATION

OF THE

ABKÁRI REVENUE

IN THE

PRESIDENCY OF FORT ST. GEORGE,

FOR THE YEAR 1893-94.

MADRAS:
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1894.

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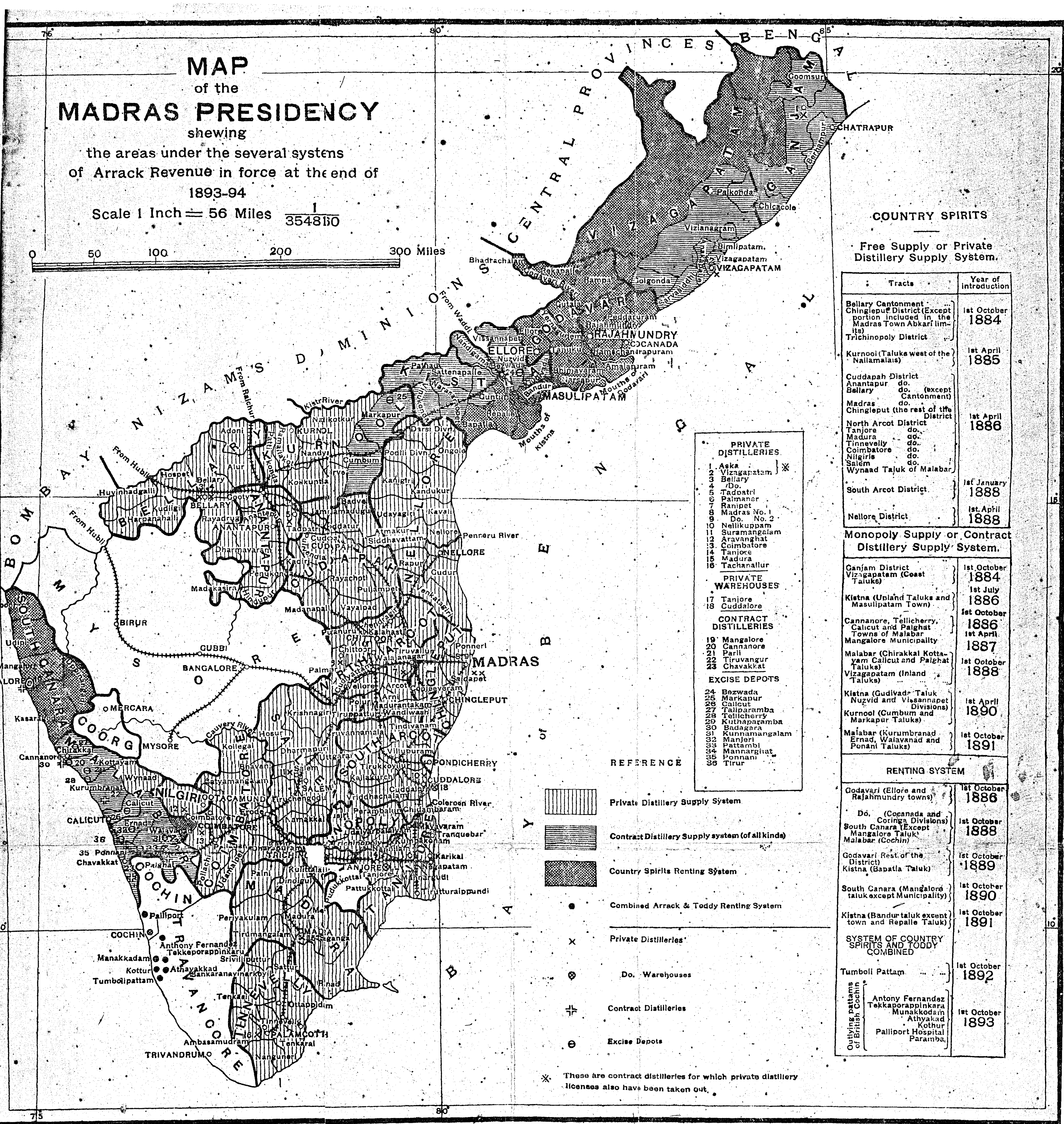
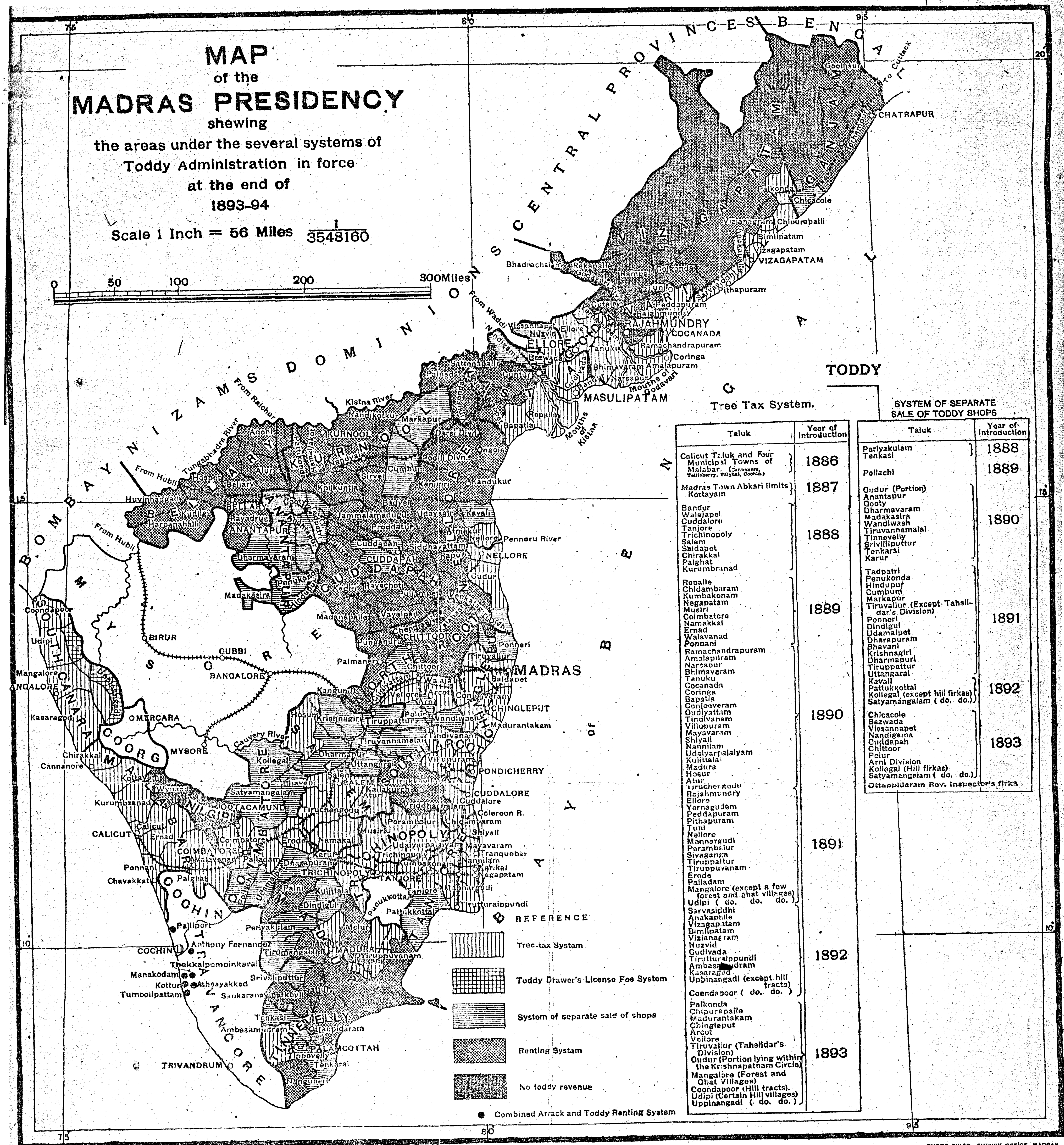


MAP
of the
MADRAS PRESIDENCY
shewing
the areas under the several systems
of Arrack Revenue in force at the end of
1893-94
Scale 1 Inch = 56 Miles
1/3548160
0 50 100 200 300 Miles
COUNTRY SPIRITS
Free Supply or Private Distillery Supply System.
Tracts | Year of introduction
Bellary Cantonment; Chingleput District (Except portion included in the Madras Town Abkari limits); Trichinopoly District | 1st October 1884
Kurnool (Taluks west of the Nallamalais) | 1st April 1885
Cuddapah District; Anantapur do.; Bellary do. (except Cantonment); Madras do.; Chingleput (the rest of the District); North Arcot District; Tanjore do.; Madura do.; Tinnevelly do.; Coimbatore do.; Nilgiris do.; Salem do.; Wynaad Taluk of Malabar | 1st April 1886
South Arcot District | 1st January 1888
Nellore District | 1st April 1888
Monopoly Supply or Contract Distillery Supply System.
Ganjam District; Vizagapatam (Coast Taluks) | 1st October 1884
Kistna (Upland Taluks and Masulipatam Town) | 1st July 1886
Cannanore, Tellicherry, Calicut and Palghat Towns of Malabar | 1st October 1886
Mangalore Municipality | 1st April 1887
Malabar (Chirakkal Kottayam Calicut and Palghat Taluks); Vizagapatam (Inland Taluks) | 1st October 1888
Kistna (Gudivada Taluk Nuzvid and Vissannapet Divisions); Kurnool (Cumbum and Markapur Taluks) | 1st April 1890
Malabar (Kurumbranad Ernad, Walavanad and Ponani Taluks) | 1st October 1891
RENTING SYSTEM
Godavari (Ellore and Rajahmundry towns) | 1st October 1886
Do. (Cocanada and Coringa Divisions); South Canara (Except Mangalore Taluk); Malabar (Cochin) | 1st October 1888
Godavari Rest of the District; Kistna (Bapatla Taluk) | 1st October 1889
South Canara (Mangalore taluk except Municipality) | 1st October 1890
Kistna (Bandur taluk except town and Repalle Taluk) | 1st October 1891
SYSTEM OF COUNTRY SPIRITS AND TODDY COMBINED
Tumboli Pattam | 1st October 1892
Outlying pattams of British Cochin: Antony Fernandez Tekkaporappinkara, Munakkodain, Athyakad, Kothur, Palliport Hospital Paramba | 1st October 1893
PRIVATE DISTILLERIES
1 Aska
2 Vizagapatam
3 Bellary
4 Do.
5 Tadpatri
6 Palmaner
7 Ranipet
8 Madras No. 1
9 Do. No. 2
10 Nellikuppam
11 Suramangalam
12 Aravanghat
13 Coimbatore
14 Tanjore
15 Madura
16 Tachanallur
PRIVATE WAREHOUSES
17 Tanjore
18 Cuddalore
CONTRACT DISTILLERIES
19 Mangalore
20 Cannanore
21 Parli
22 Tiruvangur
23 Chavakkat
EXCISE DEPOTS
24 Bezwada
25 Markapur
26 Calicut
27 Taliparamba
28 Tellicherry
29 Kuthaparamba
30 Badagara
31 Kunnamangalam
32 Manjeri
33 Pattambi
34 Mannarghat
35 Ponnani
36 Tirur
REFERENCE
Private Distillery Supply System
Contract Distillery Supply system (of all kinds)
Country Spirits Renting System
Combined Arrack & Toddy Renting System
Private Distilleries
Do. Warehouses
Contract Distilleries
Excise Depots
These are contract distilleries for which private distillery licenses also have been taken out.
CENTRAL PROVINCES
BENGAL
NIZAM'S DOMINIONS
BOMBAY
MYSORE
COORG
COCHIN
TRAVANCORE
BAY OF BENGAL
MADRAS
MASULIPATAM
RAJAHMUNDRY
COCANADA
VIZAGAPATAM
CHATRAPUR
ELLORE
NELLORE
CHINGLEPUT
PONDICHERRY
CUDDALORE
KURNOOL
BELLARY
ANANTAPUR
CUDDAPAH
CHITTOOR
SALEM
COIMBATORE
OOTACAMUND
TRICHINOPOLY
TANJORE
PALAMCOTTAH
TRIVANDRUM
CALICUT
MERCARA
BANGALORE
REG. No. 1630 COPIES 550
PHOTO-ZINCO, SURVEY OFFICE, MADRAS, 1894



Tree Tax System.

Taluk	Year of Introduction
Calicut Taluk and Four Municipal Towns of Malabar. (Cannanore, Tellicherry, Palghat, Cochin.)	1886
Madras Town Abkari limits Kottayam	1887
Bandur Walajapet Cuddalore Tanjore Trichinopoly Salem Saidapet Chirakkal Palghat Kurumbranad	1888
Repalle Chidambaram Kumbakonam Negapatam Musiri Coimbatore Namakkal Ernad Walavanad Ponnani	1889
Ramachandrapuram Amalapuram Narsapur Bhimavaram Tanuku Cocanada Coringa Bapatla Conjeeveram Gudiyattam Tindivanam Villupuram Mayavaram Shiyali Nannilam Udaiyarpalaiyam Kulittalai Madura Hosur	1890
Atur Tiruchengodu Rajahmundry Ellore Yernagudem Peddapuram Pithapuram Tuni Nellore Mannargudi Perambalur Sivaganga Tiruppattur Tiruppuvanam Erode Palladam Mangalore (except a few forest and ghat villages) Udipi (do. do. do.)	1891
Sarvasiddhi Anakapalle Vizagapatam Bimlipatam Vizianagram Nuzvid Gudivada Tirutturaippundi Ambasamudram Kasaragod Uppinangadi (except hill tracts) Coondapoor (do. do.)	1892
Palkonda Chipurupalle Madurantakam Chingleput Arcot Vellore Tiruvallur (Tahsildar's Division) Gudur (Portion lying within the Krishnapatnam Circle) Mangalore (Forest and Ghat Villages) Coondapoor (Hill tracts). Udipi (Certain Hill villages) Uppinangadi (do. do.)	1893

SYSTEM OF SEPARATE SALE OF TODDY SHOPS

Taluk	Year of Introduction
Periyakulam Tenkasi	1888
Pollachi	1889
Gudur (Portion) Anantapur Gooty Dharmavaram Madakasira Wandiwash Tiruvannamalai Tinnevelly Srivilliputtur Tenkarai Karur	1890
Tadpatri Penukonda Hindupur Cumbum Markapur Tiruvallur (Except Tahsildar's Division) Ponneri Dindigul Udamalpet Dharapuram Bhavani Krishnagiri Dharmapuri Tiruppattur Uttangarai	1891
Kavali Pattukkottai Kollegal (except hill firkas) Satyamangalam (do. do.)	1892
Chicacole Bezwada Vissannapet Nandigama Cuddapah Chittoor Polur Arni Division Kollegal (Hill firkas) Satyamangalam (do. do.) Ottappidaram Rev. Inspector's firka	1893

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ADMINISTRATION REPORT

OF THE

MADRAS ABKÁRI DEPARTMENT,

FOR 1893-94.

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 1892-93; those described in the present report will continue until the 30th September 1894.

A.—COUNTRY SPIRITS—THE EXCISE SYSTEM.

3. "*Contract distillery supply system.*"—Under this system which was in force throughout the year in the areas noted in column 3 of Appendix A—abstract, 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. In Ganjám the vend-renters were called upon to guarantee a certain minimum consumption for each of their vend-areas, but the guarantees were so small that they were of little practical advantage.

5. 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 the 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 trees marked, 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 Calicut and Palghat taluks and in 11 towns where the shops were sold separately.

6. In the Mangalore town area in the district of South Canara, the exclusive privilege of manufacturing and supplying toddy-spirits was disposed of by tender for three years from the 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.

7. "*Private distillery supply system.*"—In the tracts (*vide* column 5 of Appendix A—abstract) in which this system is in force, no exclusive privilege of manufacture or supply is assigned. Licenses for distilleries for manufacturing and supplying, 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.

8. 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.

9. 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."

B.—COUNTRY SPIRITS—THE RENTING SYSTEM.

10. The exclusive privilege of manufacture and sale is disposed of by auction by the taluk or by the Revenue Inspectors' division. The contractors in some cases sublet portions of their rent-areas and in others deal directly with shopkeepers. The

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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 been reduced from 60° to 70° under-proof in the Gódávari and Kistna districts from the 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 Bápatla taluks of the Kistna district, in the South Canara district exclusive of the Mangalore town area, and in the Cochin taluk and the Attapadi valley of Malabar, in all of which arrack is generally manufactured from toddy.

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

11. In the South Canara district, as stated in the report for 1892-93, the privileges of manufacture and sale were separated from the 1st October 1892, the number of manufacturing areas were reduced to 17, and the vend-areas were abolished, the shops being sold separately. The renters of the manufacturing areas are 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. Twelve of the areas were, in the year under report, allowed each one sub-still for the manufacture of weak spirits to be transported to the main still for re-distillation. Issues to shopkeepers from sub-distilleries were forbidden and spirits were allowed to be removed only in the presence of an abkári officer. For the convenience of the shopkeepers certain distillers were required to maintain depôts to which spirits were 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 (Mangalore town area excepted) 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 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 drawn from trees which had paid tree-tax, or importing it from Native Cochin free of duty. In the Attapadi valley of the Malabar district the contractor was permitted to manufacture the spirits required for consumption from rice, jaggery, toddy or other recognised material, or to purchase the same from any licensed vendor in Malabar, Coimbatore or the Nilgiri district.

C.—COUNTRY SPIRITS AND TODDY COMBINED.

12. The joint arrack and toddy renting system, under which the exclusive privilege of manufacturing and vending country spirits and toddy is disposed of conjointly, was in force in the following seven outlying pattams of British Cochin, viz., Tumboli, Anthony Fernandez, Tekkeporuppinkara, Manakodam, Athayakad, Kottur and Palliport hospital paramba. The details of the management under this system are the same as those described in paragraph 10 *supra* for country spirit rent areas.

D.—TREE-TAX LICENSE FEE SYSTEM.

13. The tree-tax 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 shopkeepers, 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. The taluks in which the tree-tax system was in force during the year under review are noted in column 9 of Appendix A—abstract.

14. In a few ghát and forest villages in the Udipi and Uppinangadi taluks of South Canara, a fee of Rs. 3 per quarter is charged on each toddy-drawer's license

and not on each tree tapped. 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	For each half-year.
Palmyra or date palms	2 0 0	0 12 0	1 0 0	For the whole year.

15. 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.

16. 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 the class is levied on each. In the Saidapet taluk a fifth class of shops, for which the license fee is Rs. 25 each, was created during the year under report. 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.

17. 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.

18. In the areas in which the tree-tax license fee system was not in force, the exclusive privilege of the sale of toddy was sold in rent areas by auction to the highest bidder, except in the towns and taluks mentioned in column 11 of Appendix A—abstract, in which the shops were sold separately. Each rent area corresponds as a rule with a Revenue Inspectors' division. The renter was allowed to obtain his supplies from trees within or outside the area leased, the right of sale, not that of manufacture, being exclusive within the area of each farm.

19. The right to the general usufruct, inclusive of the right to let for tapping, of palm trees standing on Government waste and poramboke lands in areas in which the tree-tax system is in force or toddy-shops are sold separately is disposed of by auction, the trees being formed into convenient groups and leased out annually. The collections are 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.

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

20. In the Agency or non-regulation tracts, excepting such portions thereof as have been brought under the Madras Abkári Act I. of 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.

21. 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 distilleries is allowed for each muttah or division with reference to its size and other considerations, licenses being granted to persons nominated by the head of the village on payment of an annual fee of Rs. 10. 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. The shops held by the Uriya Sundies in the Goomsur Maliahs and in the village of Balliguda were disposed of by auction to the highest bidder. The 122 Agency villages to which the Madras Abkári Act I. of 1886 had been recently extended were divided into three separate farms for the purposes of administration of the abkári revenue. The privilege of supplying arrack was assigned to the present contract supplier of the district and the privilege of vend was sold by auction for a period of 15 months from the 1st January 1894 to the 31st March 1895. There was no bid for the toddy farms.

Vide Government Notification No. 375, dated 17th July 1893, published in the *Fort St. George Gazette*, dated 25th idem.

22. 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 farm, consisting of the Gunupur-Rayaghada and Bissemkatak taluks and the Palkonda and Párvatípuram Agencies;

(*b*) the Koraput farm, consisting of the Koraput and Potangi taluks, part of the Padia taluk and the Sálúru Agency;

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

(*a*) the Jeypore taluk,
(*b*) the Nowrangapur taluk,
(*c*) the Malkangiri taluk,
(*d*) portion of the Padia taluk,
(*e*) the Agency villages of the Srungavarapukota taluk, and
(*f*) the Agency villages of the Viravalli taluk

the abkári revenue is directly managed by the Agent to the Governor, and each shop is leased out for an annual sum.

23. 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 *mohwa* tree (*Bassia latifolia*) 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 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 31 Agency villages of the Yernagudam and Rajahmundry taluks the tree-tax system is in force and the privilege of manufacturing and selling toddy, or arrack distilled from toddy which has paid tree-tax, is disposed of together with the other rent areas of the taluk.

G.—FOREIGN LIQUOR.

24. 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 9 *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 other licenses.

25. From the 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 the retail sale of beer was not permitted in ordinary foreign liquor taverns.

Nilgiris, Bellary Town and Cantonment and Madras.

26. 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 had been 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 worts shall not in any case exceed 1,073°, and that the proportion of alcohol in the beer shall not exceed 8 per cent.

Breweries.

27. *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 is now prohibited in ordinary taverns and *special* licenses for the rectification of foreign spirits are granted to respectable firms on payment of an annual fee of Rs. 100.

H.—OPIUM.

28. Licenses to import opium are granted by the Board of Revenue on the recommendation of Collectors. 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 $140\frac{1}{4}$ 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.

29. The monopoly of the retail sale of opium and of the manufacture and sale of intoxicating drugs prepared from opium is sold by auction on the farming system, and the farmers either import the drug themselves or procure it from licensed importers under the system described in the preceding paragraph. The farms are generally conterminous with taluks.

30. In the hill tracts of the Gánjam 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. For the supply of the Agency tracts under the Special Assistant Agent, the opium-renter of Goomsur is required by the terms of his license to open shops at Udayagiri and Ticcaballi on each market day, to sell opium at 3 tolas per rupee, and to have on each day a minimum stock of 40 tolas.

31. The supply of opium to the Agency tracts of the Vizagapatam district was under the direct management of Government. Opium was purchased at Vizagapatam from the local importers and supplied to the different taluk officers who sold it at 3 tolas per rupee to shopkeepers who in their turn retailed it to consumers at $2\frac{1}{2}$ tolas per rupee. 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 issued on fixed fees. Free licenses were issued to shops in which the consumption was below 1,000 tolas.

32. 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 $3\frac{1}{2}$ tolas shall be sold for a rupee and that the maximum quantity to be sold to a single individual shall not exceed 6 tolas. 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.

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I.—INTOXICATING DRUGS PREPARED FROM THE HEMP PLANT.

33. The Abkári Act was extended to intoxicating drugs prepared from the hemp plant from the 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. These licenses are sold by auction, the upset price being fixed at Rs. 45 in Madras and Rs. 30 elsewhere, and the minimum retail selling price of ganja being fixed at 4 pies per tola.

ABKARI ADMINISTRATION IN EACH DISTRICT.

34. Appendix A shows concisely the various systems in force at the close of 1893–94 in each district for the manufacture and sale of country spirits and toddy.

CHAPTER II.—THE EXCISE SYSTEM.

Contract Distillery Supply System.

35. 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 except the Wynaad and Cochin taluks and the Attapadi valley of the Walavanad taluk.

Contract distillery supply tracts.

36. *Ganjám.*—The exclusive privilege of manufacture and supply of country spirits to the Ganjám district was leased out for another term of two years from the 1st April 1893 to Mr. Minchin of Aska, on condition that jaggery spirits only should be supplied at the rates prevailing during the previous lease, the rate of Excise duty remaining unaltered. The still-head charge was Rs. 2–3–0, Rs. 1–14–6 and Rs. 1–1–6 per gallon of 20°, 30° and 60° under proof, respectively, of which Rs. 1–8–0, Rs. 1–5–0 and Annas 12 represent the rates of Excise duty at the respective strengths. The spirits required by licensed vendors in this district were supplied from the contractor's distillery at Aska, and it is reported that there were no complaints of inadequacy of supply.

Privilege of manufacture and supply.

37. *Vizagapatam.*—On the expiry of Messrs. Parry and Co.'s contract on the 31st March 1893, the exclusive privilege of manufacture and supply of country spirits to the Vizagapatam district was leased out for one year to Messrs. Ch. Sanyasi Naidu and P. Bapaniah Chetty who undertook to establish a distillery at Vizagapatam and supply jaggery spirits at a still-head charge of Rs. 2–3–6, Rs. 1–15–3 and Rs. 1–1–9 per gallon of 20°, 30° and 60° under proof, respectively, delivered at their distillery, of which Rs. 1–5–0 per gallon of 30° under proof, and proportionately for the other strengths, were paid to Government as Excise duty, as in the previous year.

During the first few months of the year, the spirits required for supply were obtained by the contractors from the Ranipet distillery. In June 1893, when the distillery arrangements were completed and distillation began, the importation of liquor from the Ranipet distillery was discontinued. But, the still being new, the out-turn was not good and the stock of spirits at the contractor's distillery gradually decreased to a very small quantity, in consequence of which the requirements of the renters and shop-keepers could not be readily met, and the contractors were fined Rs. 125 for failure to maintain the minimum stock of 3,000 gallons proof required by the conditions of their license. It is, however, reported that since then the distillery has been working well and that the minimum stock, which was raised to 6,000 gallons proof, has been uniformly maintained.

38. *Kistna.*—The contract for the supply of jaggery arrack to the Excise tracts* of the Kistna district was held by the firm of Messrs. M. L. Narasimma and Co. till the 30th September 1893. During this period, the out-turn of spirits at the Bezwada distillery decreased and had to be largely supplemented by importation from elsewhere. Owing to the inability of the firm to undertake the supply of locally-manufactured spirits for the lease beginning from the 1st October 1893 and ending on the 30th September 1894, the offer of Messrs. Parry and Co. to supply jaggery spirits at a still-head charge of Rs. 2–15–5, Rs. 2–9–6 and Rs. 1–7–9 per gallon of 20°, 30° and 60° under proof, respectively, was accepted; of that charge Rs. 1–15–6 per gallon of 30° under proof, and proportionately for the other strengths, were paid to Government as Excise duty, against Rs. 1–12–0 in the previous lease. Messrs. Parry and Co. opened an Excise depôt at Masulipatam at first, but finding its situation unfavorable, removed it to Bezwada. There were no complaints of inadequacy of supply.

* Guntur taluk.
Sattenapalle do.
Narasaraopet do.
Vinukonda do.
Palnad do.
Nandigama do.
Bezwada do.
Gudiváda do.
Nuzvid division.
Vissannapet do.
Masulipatam town.

39. *Kurnool.*—The contract for the supply of jaggery spirits to the Cumbum and Markapur taluks of the Kurnool district was renewed for another year from the 1st April 1893 to Messrs. Morison and Sons of Ranipet, who supplied licensed vendors from a depôt established by them at Markapur. The cost price at which spirits were supplied to vendors was Rs. 1–1–9, 15 annas 6 pies and 9 annas 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 the other strengths.

40. *South Canara.*—The contract for the supply of toddy spirits to the shops in the Mangalore town area, granted to Messrs. Albuquerque and Sons for three years from the 1st October 1891 for an annual rental of Rs. 1,510, was ordered during the year to be extended for another year till the 30th September 1895 on the same conditions. The contractors are bound to obtain the toddy required for distillation from marked trees on which tree-tax at the rates in force in the district has been paid, and to supply spirits to licensed shop-keepers at the marginally-noted prices, of which Rs. 1–2–0, Re. 1, and Annas 9 are paid to Government as Excise duty for 20°, 30° and 60° under proof spirits, respectively. On occasions when toddy is not available in sufficient quantity for distillation, the contractors are allowed to manufacture jaggery arrack on payment to make up for tree-tax, of an extra Excise duty of annas 4, 3 and 2 per gallon of 20°, 30° and 60° under proof, respectively.

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

41. *Malabar.*—The contract for the supply of toddy spirits to the Excise tracts of the Malabar district (excluding the Wynaad taluk) continued to be held by M.R.Ry. Ratnasami Nadar. All the four distilleries at Cannanore, Tiruvangur, Chávakkát and Parli established by the contractor were worked throughout the year under review, and there was no necessity for the importation of spirits from outside.

The seven depôts established by Government in the previous year (*vide* paragraph 48 of the report for 1892–93) were abolished at the end of that year, as directed in G.O., dated the 18th February 1893, No. 168, Revenue. The contractor, however, opened Excise depôts at ten different centres † in the district in October 1893, in addition to the one already existing at Calicut.

† Chirakkal	taluk ..	1
Kóttayam	do. ..	2
Kurumbranát	do. ..	1
Calicut	do. ..	1
Ernad	do. ..	1
Walavanad	do. ..	2
Ponnáni	do. ..	2

The rates of still-head charge at the distilleries and of the Excise duty payable to Government continued to be the same as before.‡ The contractor was also allowed to collect an extra charge of 1 anna per gallon of each strength on issues from the Calicut Excise depôt, as in the previous year, to cover cost of transport and other incidental expenses. In the case of the other depôts, he was allowed to make an extra charge varying from 1 anna 3 pies to 4 annas per gallon of each strength.

—	20° under proof.	30° under proof.	60° under proof.
	RS. A. P.	RS. A. P.	R A. P.
‡ Still-head charge ..	2 9 0	2 4 0	1 4 6
Still-head duty ..	1 4 6	1 2 0	0 10 3

In addition to the Excise depôts opened by the supply monopolist, eleven * wholesale vend licenses were issued to private persons to facilitate supply.

* Palghat	taluk ..	4
Calicut	do. ..	3
Walavanad	do. ..	2
Kurumbranát	taluk ..	2

Privilege of vend.

42. The following statement shows the number of vend areas in contract distillery 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. The lease in Ganjám was for two years from the 1st April 1893, and in the other districts for one year as usual from the 1st April 1893 in Vizagapatam and Kurnool, and from the 1st October 1893 in Kistna, South Canara and Malabar :—

Districts.	Vend areas. 1892–93.	Vend areas. 1893–94.	Towns in which shops are separately sold.
1. Ganjám	35	38	Berhampur, *Gopalpore*, *Chicacole* and *Parlákimedi*.
2. Vizagapatam	21	21	Vizagapatam, Bimlipatam and Vizianagram.
3. Kistna	36	36	Guntúr, Bezwada, Jaggayyapeta, *Nandigáma*, Nuzvid, Narasaraopet, Vinukonda, *Gudiváda* and Masulipatam.
4. Kurnool	7	7	Cumbum, *Giddalur*, *Racherla*, *Rajapalem*, Markapur, *Yerragondapalem*, *Gollavidippi* and *Iskatripuravaram*.
5. South Canara	..	..	Mangalore and the belt of villages around it.
6. Malabar	127	96	*Calicut* and *Palghat* taluks, and the towns of Cannanore, *Talipparamba*, Tellicherry, *Kuttaparamba*, *Badagara*, *Quilandi*, *Malappuram*, *Manjeri*, *Angadipuram*, *Ponnáni* and *Chávakkát*.

Rentals.

43. The rentals obtained for the vend areas and independent shops in the contract distillery supply tracts for the year under review, as compared with the previous year, are shown in the following statement :—

Tracts.	RENTS OF ARRACK VEND AREAS. 1892–93.	RENTS OF ARRACK VEND AREAS. 1893–94.	RENTS OF INDEPENDENT ARRACK SHOPS. 1892–93.	RENTS OF INDEPENDENT ARRACK SHOPS. 1893–94.	TOTAL. 1892–93.	TOTAL. 1893–94.
	RS.	RS.	RS.	RS.	RS.	RS.
Ganjám	64,937	62,828	18,468	24,818	83,405	87,646
Vizagapatam	40,070	45,590	33,336	35,340	73,406	80,930
Kistna (Excise tracts)	1,25,529	1,12,167	1,02,288	1,08,246	2,27,817	2,20,413
Kurnool (Cumbum and Markapur taluks) ..	2,885	881	2,055	1,351	4,940	2,232
South Canara (Mangalore town area)	† 1,510	† 1,510	7,025	6,461	8,535	7,971
Malabar (except the Attapadi valley and the taluks of Wynaad and Cochin)	‡ 14,446	9,602	15,449	23,426	‡ 29,895	33,028
Total ..	‡ 2,49,377	2,32,578	1,78,621	1,99,642	‡ 4,27,998	4,32,220

† Represents the rental for the privilege of supplying toddy spirits to the Mangalore town area. ‡ Revised figures.

Causes for variations in rentals.

44. The increase in the Ganjám district is due to the extension of the separate shop-system to three more towns of the district, and that in the Vizagapatam district is attributed to keen competition among bidders. In Kistna the decrease is ascribed to the enhancement of the still-head duty, and in Kurnool to heavy losses alleged to have been sustained by the previous year's renters as well as to the increase in the cost price of liquor. The increase in Malabar is attributable to the successful working of the changes in the Abkári administration introduced in October 1891, and to the increased attention paid by the preventive officers to the detection and prevention of abkári offences affecting the revenue.

45. The following statement shows the quantities of 20°, 30° and 60° under-proof spirits issued from the several distilleries and Excise depôts established by the contract supply monopolists :—

Tracts supplied.	Distillery or Excise depôt.	Issues in gallons. 20° under-proof.	30° under-proof.	60° under-proof.	Total proof.
		GALS.	GALS.	GALS.	GALS.
Ganjám	Aska distillery	654	28,276	105,242	62,413
Vizagapatam	Vizagapatam distillery	1,514	90,923	19,809	72,681
Kistna Excise tracts ..	Beswada Distillery	10,747	50,858	258	94,618
	Beswada Excise depôt ..	11,646	58,113	695	
	Masulipatam do.	1,989	910	..	2,228
Kurnool (Cumbum and Markapur taluks).	Markapur Excise depôt	..	3,706	600	2,834
South Canara (Mangalore town area).	Mangalore distillery	450	* 17,277	..	12,454
Malabar (except the Attapadi valley and the taluks of Wynaad and Cochin).	Cannanore do.	876	3,783	389	3,505
	Parli do.	1,988	2,261	5,719	5,461
	Tiruvangore do.	1,999	5,598	6,331	8,050
	Chávakkát do.	103	941	344	879
	Calicut and other Excise depôts .	5,442	10,833	3,413	13,302
	Total ..	37,408	273,539	142,800	278,526

* Exclusive of 8,695 gallons (proof) of jaggery arrack issued to the rented tracts of the district.

Private distillery supply system.

Private distilleries and warehouses.

46. 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 the same number in 1892–93. M.R.Ry. V. T. Seshachella Mudaliar's distillery at Pódanúr in the Coimbatore district was closed and the Vizagapatam distillery was newly opened during the year. The distillery at Madura was closed from the 15th September 1893 and was not re-opened within the year. Subjoined is a statement showing the names of the distillers and warehouse-keepers, the sites of the distilleries and warehouses, 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. Ch. Sanyasi Naidu and P. Bapaniah Chetty.	Vizagapatam.	Do.
3. Messrs. Chellaperumal Pillai and Mula Ranganna.	Tadpatri ..	1. Cuddapah. 2. Anantapur. 3. Kurnool.
4. Messrs. Abraham and Company.	Bellary ..	1. Cuddapah. 2. Anantapur. 3. Bellary. 4. Kurnool. 5. North Arcot.
5. Messrs. Abraham and Veerabhadrappa.	Bellary ..	1. Cuddapah. 2. Anantapur. 3. Bellary. 4. Kurnool. 5. North Arcot.
6. M.R.Ry. C. Balakrishna Mudaliar.	Tondiarpet (Madras).	1. Nellore. 2. Chingleput. 3. Madras. 4. North Arcot. 5. South Arcot. 6. Tanjore. 7. Salem.
7. Messrs. Sabapathi Chetty and Company.	Vepery (Madras).	1. Nellore. 2. Madras. 3. Chingleput. 4. North Arcot.
8. Messrs. Morison and Sons.	Ranipet ..	1. Nellore. 2. Cuddapah. 3. Anantapur. 4. Kurnool. 5. Madras. 6. Chingleput. 7. North Arcot. 8. Salem.
Distilleries—cont.		
9. Messrs. Morison and Sons.	Palmanér.	1. Cuddapah. 2. North Arcot.
10. Messrs. Parry and Company.	Nellikuppam.	1. Madras. 2. Chingleput. 3. South Arcot. 4. Trichinopoly. 5. Tanjore.
11. Do. ..	Tanjore ..	1. Tanjore. 2. Trichinopoly. 3. Madura. 4. Coimbatore.
12. M.R.Ry. M. Venkataswami Naidu Garu.	Madura ..	1. Madura. 2. Coimbatore.
13. M.R.Ry. T. Ratnaswami Nadar.	Tachanallúr.	1. Trichinopoly. 2. Madura. 3. Tinnevelly. 4. Coimbatore.
14. M.R.Ry. A. T. Tiruvengadaswami Mudaliar.	Coimbatore	1. Trichinopoly. 2 Coimbatore. 3. Nilgiris. 4. Malabar.
15. Messrs. Rungiah Gowndan and Co.	Aravenghat.	Nilgiris.
16. Messrs. Morison and Sons.	Suramangalam.	Salem.
Warehouses.		
1. Messrs. Parry and Company.	Cuddalore ..	Exports to foreign ports.
2. M.R.Ry. T. Ratnaswami Nadar.	Tanjore.	1. Trichinopoly. 2. Tanjore.

Wholesale vend License.

District—		1892–93.	1893–94.
Nellore	.. ..	6	6
Cuddapah	.. ..	* 5	6
Anantapur	.. ..	5	4
Bellary	.. ..	6	7
Kurnool	.. ..	10	8
Madras	.. ..	* 15	14 (a)
Chingleput	.. ..	10	13
North Arcot	.. ..	† 30	30 (b)
South Arcot	.. ..	4	4
Tanjore	.. ..	12	11 (c)
Trichinopoly	.. ..	5	6
Madura	.. ..	10	8 (a)
Tinnevelly	.. ..	* 13	14 (a)
Coimbatore	.. ..	41	46
Nilgiris	.. ..	8	3
Salem	.. ..	‡ 37	38 (a)
Total	..	217	218

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

(a) One shop not opened.
(b) Four shops not opened.
(c) Two shops not opened.

47. In addition to the distilleries and warehouses mentioned above, 218 licenses were issued during the year for the wholesale vend of country spirits. Ten of the shops licensed were, however, not opened. The instructions issued for the frequent inspection of these shops are receiving attention from both Abkári and Land Revenue officers, and accounts are reported to be properly maintained in them. The license fee was Rs. 15 per annum as in previous years.

Rate of Excise duty.

48. The following statement shows the rates of Excise duty levied in 1892–93 *and in 1893–94 on country spirits issued* for consumption in private distillery supply tracts :—

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	1892–93 ..	3 12 0	3 0 0	2 10 0	1 8 0
	1893–94 ..	3 12 0	3 0 0	2 10 0	1 8 0
Cuddapah do.	1892–93 ..	3 12 0	3 0 0	2 10 0	1 8 0
	1893–94 ..	3 12 0	3 0 0	2 10 0	1 8 0
Anantapur do.	1892–93 ..	3 12 0	3 0 0	2 10 0	1 8 0
	1893–94 ..	3 12 0	3 0 0	2 10 0	1 8 0
Bellary do. (except the Bellary cantonment) ..	1892–93 ..	3 12 0	3 0 0	2 10 0	1 8 0
	1893–94 ..	3 12 0	3 0 0	2 10 0	1 8 0
Bellary cantonment	1892–93 ..	4 6 0	3 8 0	3 1 0	1 12 0
	1893–94 ..	4 6 0	3 8 0	3 1 0	1 12 0
Kurnool district (taluks west of the Nallamalais)..	1892–93 ..	3 12 0	3 0 0	2 10 0	1 8 0
	1893–94 ..	3 12 0	3 0 0	2 10 0	1 8 0
Madras Town proper and outside shops	1892–93 ..	4 11 0	3 12 0	3 4 6	1 14 0
	1893–94 ..	4 11 0	3 12 0	3 4 6	1 14 0
Chingleput district (except the outside shops included in the Madras Town).	1892–93 ..	3 12 0	3 0 0	2 10 0	1 8 0
	1893–94 ..	3 12 0	3 0 0	2 10 0	1 8 0
North Arcot district	1892–93 ..	3 12 0	3 0 0	2 10 0	1 8 0
	1893–94 ..	3 12 0	3 0 0	2 10 0	1 8 0
South Arcot district (Cuddalore, Villupuram and Tindivanam taluks).	1892–93 ..	1 14 0	1 8 0	1 5 0	0 12 0
	1893–94 ..	1 14 0	1 8 0	1 5 0	0 12 0
South Arcot district (other taluks)	1892–93 ..	3 12 0	3 0 0	2 10 0	1 8 0
	1893–94 ..	3 12 0	3 0 0	2 10 0	1 8 0
Tanjore district	1892–93 ..	3 12 0	3 0 0	2 10 0	1 8 0
	1893–94 ..	3 12 0	3 0 0	2 10 0	1 8 0
Trichinopoly district	1892–93 ..	3 12 0	3 0 0	2 10 0	1 8 0
	1893–94 ..	3 12 0	3 0 0	2 10 0	1 8 0
Madura district	1892–93 ..	3 12 0	3 0 0	2 10 0	1 8 0
	1893–94 ..	3 12 0	3 0 0	2 10 0	1 8 0
Tinnevelly do.	1892–93 ..	3 12 0	3 0 0	2 10 0	1 8 0
	1893–94 ..	3 12 0	3 0 0	2 10 0	1 8 0
Coimbatore do.	1892–93 ..	3 12 0	3 0 0	2 10 0	1 8 0
	1893–94 ..	3 12 0	3 0 0	2 10 0	1 8 0
Nilgiris do.	1892–93 ..	4 11 0	3 12 0	3 4 6	1 14 0
	1893–94 ..	5 0 0	4 0 0	3 8 0	2 0 0
Salem do.	1892–93 ..	3 12 0	3 0 0	2 10 0	1 8 0
	1893–94 ..	3 12 0	3 0 0	2 10 0	1 8 0
Malabar do. (Wynaad taluk)	1892–93 ..	4 11 0	3 12 0	3 4 6	1 14 0
	1893–94 ..	5 0 0	4 0 0	3 8 0	2 0 0

The special rates in the Bellary cantonment, in the town of Madras and in the frontier taluks of South Arcot, namely, Rs. 3–1–0, Rs. 3–4–6 and Rs. 1–5–0 respectively per gallon of 30° under-proof spirits were the same as those in force in the previous year; in the Nilgiri district and the Wynaad taluk of Malabar the rate was raised from Rs. 3–4–6 in 1892–93 to Rs. 3–8–0 per gallon of 30° under-proof in 1893–94. In all the other districts the rate continued to be Rs. 2–10–0 per gallon of 30° under-proof. As reported in previous years, the low rate in the frontier taluks of South

Arcot is necessitated by the low price at which spirits are sold in the adjoining French territory, while the comparatively high rates in the town of Madras, the Bellary cantonment, the Nilgiris and the Wynaad taluk of Malabar are justified by the large consumption of liquor in them.

Privilege of vend in private distillery supply tracts.

49. The exclusive privilege of selling country spirits in private distillery supply tracts was, as usual, leased out in convenient areas generally by Revenue Inspectors' divisions, except in the tracts noted in column 7 of appendix A—abstract—in which the shops were sold separately.

Vend areas.

50. The total number of arrack vend areas in the private distillery supply tracts was 350, against 362 for the previous year. Particulars of the number for each district and the causes of variations as compared with the number for the year 1892–93 are given in appendix B.

Rentals.

51. 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.
	1892–93.	1893–94.	1892–93.	1893–94.	1892–93.	1893–94.	
	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Nellore ..	38,377	30,242	12,969	12,422	51,346	42,664	— 8,682
Cuddapah ..	63,676	74,915	11,268	9,996	74,944	84,911	+ 9,967
Anantapur ..	41,755	27,678	20,140	18,830	61,895	46,508	— 15,387
Bellary ..	19,131	19,011	47,604	59,100	66,735	78,111	+ 11,376
Kurnool (except Cumbum and Markapur taluks) ..	16,120	15,760	10,170	15,863	26,290	31,623	+ 5,333
Madras ..	..	..	* 1,57,260	1,50,276	* 1,57,260	1,50,276	— 6,984
Chingleput ..	13,725	11,420	19,792	21,343	33,517	32,763	— 754
North Arcot ..	(a) 54,562	55,745	* 97,496	80,009	1,52,058	1,35,754	— 16,304
South Arcot ..	1,41,810	1,53,166	31,140	40,188	1,72,950	1,93,354	+ 20,404
Tanjore ..	18,026	17,854	26,628	25,452	44,654	43,306	— 1,348
Trichinopoly ..	27,265	24,776	32,028	38,442	59,293	63,218	+ 3,925
Madura ..	36,869	34,308	30,210	29,709	67,079	64,017	— 3,062
Tinnevelly ..	18,310	13,992	28,144	29,232	46,454	43,224	— 3,230
Coimbatore ..	..	..	(b) 81,499	80,594	* 81,499	80,594	— 905
Nilgiris ..	..	..	64,836	50,328	64,836	50,328	— 14,508
Salem ..	..	..	73,734	70,920	73,734	70,920	— 2,814
Malabar (the Wynaad taluk) ..	6,370	13,020	..	..	6,370	13,020	+ 6,650
Total ..	4,95,996	4,91,887	7,44,918	7,32,704	12,40,914	12,24,591	— 16,323

* Revised figures.

(a) Exclusive of the rentals of the Wandiwash taluk in which the shops were separately sold for 1893–94.

(b) Inclusive of the rentals of the vend areas in the Satyamangalam, Kollegal and Bhavani taluks in which shops were separately sold for 1893–94.

Causes for variations.

The decrease in Nellore, Anantapur, Madras, North Arcot, Madura and Tinnevelly is attributed to the unfavorable outlook of the season at the time of sales. It is ascribed also in Anantapur to the completion of the railway works and in Madras to reckless bidding in the previous year. The decrease in the Nilgiris is due to the enhancement of the rate of Excise duty and to the heavy loss alleged to have been sustained by one of the contractors who had a large number of shops. The increase on the other hand in Cuddapah, Bellary, Kurnool, South Arcot, Trichinopoly and the Wynaad taluk of Malabar is reported to be due to keen competition at the sales.

Issues to licensed venders from distilleries and warehouses.

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

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.
Tadpatri distillery ..	3,531	50	..	1,811	..	..	4,309	0 8 6
Messrs. Abraham and Co.'s distillery ..	2,336	8,394	..	1,189	510	..	9,053	0 8 6
Messrs. Abraham and Virabadrappa's distillery	3,902	9,900	..	1,236	4,552	..	14,227	0 9 0
Tondiarpet distillery ..	..	17,887	..	245	1,614	..	13,847	0 9 0 to 0 10 6
Vepery do. ..	..	75	..	..	2,710	..	1,949	0 10 0
Ranipet do. ..	50	5,318	..	98	..	..	3,841	0 10 6
Palmaner do. ..	4,946	110	..	67	..	..	4,087	0 10 6
Nellikuppam do. ..	..	52,724	..	17	22,712	..	52,819	0 8 6 to 0 10 6
Tanjore do. ..	9	1,957	..	7	1,582	..	2,490	0 9 0 to 0 10 0
Tanjore warehouse ..	..	50	..	..	..	..	35	0 9 0 to 0 10 0
Madura distillery ..	..	..	..	..	..	..	..	..
Tachanallur distillery ..	..	3,787	..	32	3,080	..	4,832	0 9 6 to 0 10 0
Coimbatore do. ..	6,950	11,248	..	..	..	..	13,434	0 10 6
Aravenghat do. ..	..	..	..	..	..	..	..	..
Suramangalam do. ..	..	..	..	..	..	..	..	..
Total ..	21,724	111,560	..	4,702	36,760	..	124,923	..

Issues from wholesale shops.

53. Nearly 80 per cent. of the issues to licensed vendors were made from wholesale shops referred to in paragraph 47 *supra*. The sub-joined statement shows the particulars of these issues in each district together with the prices charged per gallon of 30° under-proof. The figures are based on information furnished by the wholesale vendors :—

Districts in which there are wholesale shops.	Issues to renters and shopkeepers. 20° under-proof.	30° under-proof.	60° under-proof.	Total proof.	Price charged per gallon of 30° under-proof.
1	2	3	4	5	6
	GALS.	GALS.	GALS.	GALS.	RS. A. P.
Nellore ..	..	4,069	..	28,048	0 10 6 to 0 12 0
Cuddapah ..	24,893	20,792	..	34,468	0 10 4 to 0 12 0
Anantapur ..	21,612	5,052	..	20,826	0 5 6
Bellary ..	2,921	32,371	..	24,997	0 8 6 to 1 0 0
Kurnool ..	17,006	..	..	13,605	0 8 9 to 0 14 0
Madras ..	..	104,800	..	73,360	0 10 0 to 0 10 8
Chingleput ..	..	24,820	..	17,374	0 9 3 to 0 12 0
North Arcot ..	1,652	87,905	..	62,855	0 10 0 to 1 0 6
South Arcot ..	..	42,140	..	29,498	0 11 9
Tanjore ..	..	37,554	..	26,288	0 10 1 to 0 12 0
Trichinopoly ..	693	34,682	..	24,973	0 9 0 to 0 11 5
Madura ..	48	39,270	..	27,527	0 8 6 to 0 14 0
Tinnevelly ..	..	11,510	..	8,057	0 12 0 to 0 14 0
Coimbatore ..	27,476	15,696	..	32,968	0 10 6 to 0 11 0
Nilgiris ..	1,382	32,170	..	23,624	1 4 0 to 1 10 0
Salem ..	150	70,545	..	49,502	0 10 0 to 0 14 0
Total ..	97,833	599,576	..	497,970	..

Consumption.

54. The following statement shows the consumption of spirits at the different authorized strengths in Excise areas in the year under review as compared with the preceding year :—

District.	20° UNDER PROOF.		30° UNDER PROOF.		60° UNDER PROOF.		TOTAL REDUCED TO PROOF STRENGTH.	
	1892–93.	1893–94.	1892–93.	1893–94.	1892–93.	1893–94.	1892–93.	1893–94.
	GALS.	GALS.	GALS.	GALS.	GALS.	GALS.	GALS.	GALS.
Ganjám	428	654	16,429	28,276	70,531	105,242	40,055	62,414
Vizagapatam	316	1,514	50,482	90,924	14,853	19,809	41,531	72,782
Kistna (Excise tracts) ..	24,804	24,381	125,532	109,941	1,615	954	108,362	* 96,845
Nellore	..	..	32,944	42,672	..	..	23,061	29,871
Cuddapah	22,815	28,402	23,954	25,481	..	..	35,020	* 40,559
Anantapur	25,966	26,515	7,085	5,551	..	..	25,732	* 25,096
Bellary	4,221	3,466	42,239	49,939	..	..	32,944	* 37,763
Kurnool	21,680	23,318	3,298	3,704	1,219	600	20,139	21,488
Madras	..	245	109,861	109,080	..	..	76,903	76,552
Chingleput	..	..	29,312	29,030	..	..	20,518	20,321
North Arcot	6,167	5,552	96,862	94,293	48	..	72,756	70,447
South Arcot	82	17	150,128	127,467	159	..	105,215	89,241
Tanjore	2	16	51,782	41,117	4	..	36,251	28,794
Trichinopoly	792	693	56,655	47,071	..	..	40,293	33,504
Madura	..	48	47,277	39,271	44	..	33,111	* 27,530
Tinnevelly	..	32	20,643	18,377	..	..	14,456	* 12,889
Coimbatore	26,296	27,475	14,852	15,722	..	..	31,433	* 32,986
Nilgiris	1,384	1,382	33,235	32,170	..	..	24,372	23,624
Salem	161	150	57,963	70,545	..	..	40,703	49,502
South Canara (Mangalore town area).	*273*	*450*	*17,823*	*17,277*	..	..	*12,695*	*12,454*
Malabar	18,337	17,359	25,994	23,417	25,849	16,195	43,605	* 36,757
Total ..	154,224	161,669	1,014,350	1,021,375	114,313	142,800	879,149	* 901,419

The total licit consumption in the Excise tracts of the Presidency during the year shows a net increase of 22,270 gallons (proof) over that of the previous year; but as compared with the consumption during 1891–92, there is still a decrease of 26,604 gallons (proof).

Causes for variations.

55. The increase in the year under review is chiefly noticeable in the Ganjám, Vizagapatam, Nellore, Cuddapah, Bellary and Salem districts, in all of which it is ascribed to improvement in the season. In the first two districts it is attributable also to the very low rates at which country spirits were sold in the towns, especially in the Ganjám district where minimum prices were fixed in consequence during the year (*vide* G.O., dated the 14th September 1893, No. 818, Revenue); *and in Cuddapah the increase is attributed also to the effective* measures taken to put down illicit distillation. The districts that show a large decrease in consumption are Kistna, South Arcot, Tanjore, Trichinopoly, Madura and Malabar. In the Kistna district it is due chiefly to the enhancement of the rate of Excise duty from the 1st October 1893. The causes of the decrease in South Arcot are being specially investigated. In Tanjore and Trichinopoly it is attributed to the gradual effect of high prices, and to the preference for toddy shown by the drinking classes. In Madura it is ascribed to the unfavorable character of the season. In Malabar the decrease is due to the unusually large consumption of country spirits in the previous year owing to the toddy-drawers' strike which caused a scarcity of toddy.

Consumption, number of shops, &c.

56. The following statement, which is an abstract of Appendix C, shows the consumption of country spirits in terms of proof strength, the 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.

* Revised figures.

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Vend areas and tracts in which the shops were sold separately.	Population as per census of 1891.	Area in square miles.	QUANTITY CONSUMED IN PROOF STRENGTH.		Number of shops opened in 1893–94.	Square miles per shop in 1893–94.	Sale per shop in 1893–94 (in terms of proof strength).	Population per shop in 1893–94.	Consumption per head in 1893–94 (in terms of proof strength).
			1892–93.	1893–94.					
1	2	3	4	5	6	7	8	9	10
Rural Tracts:			GALS.	GALS.			GALS.		GALS.
Ganjám (excluding the towns of Berhampur, Gopalpur, Chicacole and Parlákimedi).	1,536,110	5,075	30,668	41,884	544	9·3	77	2,824	·027
Vizagapatam (excluding the towns of Vizagapatam, Bimlipatam and Vizianagram).	1,868,016	4,612	16,783	21,907	192	24·0	114	9,729	·012
Kistna (Excise tracts excluding the towns of Guntúr, Masulipatam, Bezwada, Vinukonda, Narasaraopet, Jaggayyapéta, Nuzvid, Nandigáma and Gudiváda).	1,171,031	6,260	66,266	56,126	617	10·1	91	1,898	·046
Nellore (excluding Nellore, Gudur and Ongole towns, and Kota village).	1,413,449	8,713	14,406	17,906	297	29·3	60	4,759	·013
Cuddapah (excluding the town of Cuddapah)	1,254,693	8,719	29,710	34,509	583	15	59	2,152	·028
Anantapur (excluding the towns of Anantapur, Gooty, Uravakonda, Tadpatri and Dharmavaram).	669,274	5,224	18,921	16,469	288	18·1	64	2,324	·028
Bellary (excluding Bellary Cantonment, Kudatini, Siruguppa, Hospet, Hosúr, Daroji, Kampli, Thornagallu, Gadiganoor, Papanayaranahalli, Adóni, Kosigi and Yemmiganúru towns).	760,384	5,857	10,493	10,550	212	27·6	50	3,587	·014
Kurnool (except Kurnool Municipality, Gudur, Ramallakot, Dhone, Nandikotkur, Atmakúru, Paramanchala, Pagidyala, Nandyal, Kálava, Paniem, Bandiatmakur, *Betamcherla*, Chyágalamarri, Sirvel, Allagaddá, Yallur, Koilkuntla, Owk, Thimmanayanipet, Pattikonda, Pyápalli, Maddikera, Conaguntla, Kodumur and Kappatratla towns, and the taluks of Cumbum and Markapur).	432,569	5,021	10,425	10,662	338	14·9	32	1,457	·022
Kurnool (Cumbum and Markapur taluks, except the towns of Cumbum and Markapur and the villages of Giddalur, *Racherla, Rajapalem, Yerragondapalem, Gollavidippi* and Iskatripuravaram).	194,432	2,099	2,121	1,928	43	48·8	45	4,522	·010
Chingleput (excluding the Tiruvallúr town and the taluks of Conjeeveram, *Chingleput* and *Madurántakam; and the* outside shops, the cantonment shops, and the rest of the Saidapet taluk included in the Madras Town circle).	288,334	868	6,928	5,931	80	10·7	74	3,604	·021
North Arcot (except the taluks of Wálajápet, *Gudiyáttam* and Wandiwash, and the towns of Chittoor, Palmanér, Vellore, Kaniyambádi, Ambúr, Arcot, Pélúru, Kalambur, Arni, Kannamangalam, Chendragiri, Kálahasti, Tiruttani, Puttúr and Tirupati).	1,449,638	6,062	29,571	28,849	436	13·9	66	3,325	·020
South Arcot (excluding the towns of Cuddalore, Panruti and Chidambaram).	2,087,900	5,192	56,019	71,958	1,060	4·9	68	1,970	·034
Tanjore (except *the towns of Tanjore, Tiruvádi*, Kumbakónam, Máyavaram and Negapatam).	2,028,524	3,686	15,308	11,321	208	17·7	54	9,753	·006
Trichinopoly (excluding the Trichinopoly taluk)	1,011,888	3,089	14,043	10,004	192	16·1	52	5,270	·010
Madura (except Periyakulam, *Dindigul, Palni, Madura*, Ramnad and Sivaganga towns).	2,445,042	8,794	16,727	12,760	576	15·3	22	4,245	·005

Vend areas and tracts in which the shops were sold separately.	Population as per census of 1891.	Area in square miles.	Quantity consumed in proof strength. 1892–93.	Quantity consumed in proof strength. 1893–94.	Number of shops opened in 1893–94.	Square miles per shop in 1893–94.	Sale per shop in 1893–94 (in terms of proof strength).	Population per shop in 1893–94.	Consumption per head in 1893–94 (in terms of proof strength).
1	2	3	4	5	6	7	8	9	10
			GALS.	GALS.			GALS.		GALS.
Rural Tracts—cont.									
Tinnevelly (except the Tinnevelly and Ottappidáram taluks)	1,339,222	3,999	6,138	5,390	284	14·1	19	4,892	·004
Malabar (the Wynaad taluk)	76,762	821	5,480	5,560	62	13·2	90	1,238	·072
Malabar (the Excise tracts under the "Contract Distillery Supply System" excluding Calicut and Palghat taluks, and Cannanore, Talipparamba, Tellicherry, Kuttaparamba, Badagara, Quilandi, Malappuram, Manjeri, Angadipuram, Ponnáni and Chavakkat towns.	1,877,022	3,734	17,662	8,254	326	11·5	25	5,758	·004
* Total .. 1892–93.	22,336,831	88,839	396,051	..	6,974	12·7	57	3,275	·017
* Total .. 1893–94.	**22,014,290**	**87,810**	..	**373,963**	**6,338**	**13·9**	**59**	**3,473**	**·017**
Tracts in which shops were sold separately.									
Berhampur, Gopalpur, Chicacole and Parlákimedi towns ..	62,959	11	9,387	20,530	33	·3	622	1,908	·326
Vizagapatam, Bimlipatam and Vizianagram towns ..	75,195	7	24,748	50,875	31	·2	1,641	2,426	·677
Guntúr, Masulipatam, Bezwada, Vinukonda, Narasaraopet, Jaggayyapeta, Nuzvid, Nandigáma and Gudiváda towns.	120,279	80	42,106	40,725	32	2·5	1,273	3,759	·339
Nellore, Gudur and Ongole towns, and Kota village ..	50,287	52	8,653	11,965	28	1·9	427	1,796	·238
Cuddapah town	17,379	3	5,310	6,050	8	·4	756	2,172	·348
Anantapur, Gooty, Uravakonda, Tadpatri and Darmavaram towns.	39,275	51	6,811	6,627	5	10·2	1,325	7,855	·169
Bellary Cantonment	59,467	26	19,043	20,486	20	1·3	1,024	2,973	·344
Kudatini, Siraguppa, Hospet, Hosúr, Daroji, Kampli, Thornagállu, Gadiganoor, Papanayaranahalli, Adóni, Kosigi and Yemmiganúru towns.	80,275	92	3,408	6,721	18	5·1	373	4,460	·084
Kurnool Municipality, Gudur, Ramallakot, Dhone, Nandikotkur, Atmakúru, Paramanchala, Pagidiyala, Nandyal, Kálava, Panion, Bandiatmakur, Betamcherla, Chyágalamarri, Sirvel, Allagadda, Vallur, Koilkuntla, Owk, Thimmanayanipet, Pattikonda, Pyápali, Maddikera, Gonaguntla, Kodumur and Kappatralla towns.	107,669	320	6,710	7,993	36	8·9	222	2,991	·074
Cumbum and Markapur towns, and the villages of Giddalur, Racherla, Rajapalem, Yerragondapalem, Gollavidippi and Iskatripuravaram.	23,141	74	883	905	5	14·8	181	4,628	·039
Madras town	452,518	29	62,500	60,695	48	·6	1,264	9,427	·134
The outside shops	224,472	341	2,923	2,721	4	5·6	260	3,680	·071
The cantonment shops			3,500	4,877	3				
The rest of the Saidapet taluk			7,980	8,259	54				
Tiruvallúr town and the taluks of Conjeeveram, Chingleput and Madurántakam.	624,122	1,648	13,590	14,390	111	14·8	130	5,623	·023

* The figures of population, area, &c., given for 1892–93 relate to rural tracts inclusive of those into which the separate-shop system was introduced during 1893–94.

Vend areas and tracts in which the shops were sold separately.	Population as per census of 1891.	Area in square miles.	Quantity consumed in proof strength. 1892–93.	Quantity consumed in proof strength. 1893–94.	Number of shops opened in 1893–94.	Square miles per shop in 1893–94.	Sale per shop in 1893–94 (in terms of proof strength).	Population per shop in 1893–94.	Consumption per head in 1893–94 (in terms of proof strength).
1	2	3	4	5	6	7	8	9	10
Tracts in which shops were sold separately—cont.			GALS.	GALS.			GALS.		GALS.
The Wálajápet, Gudiyáttam and Wandiwash taluks, and Chittoor, Palmanér, Vellore, Kániyambádi, Ambúr, Arcot, Pólurú, Kalambur, Arni, Kannamangalam, Chendragiri Kálahasti, Tirutani, Puttúr and Tirupati towns.	730,849	1,554	43,185	41,598	188	8·3	221	3,887	·057
Cuddalore, Panruti and Chidambaram towns	74,951	25	20,196	17,288	22	1·1	786	3,407	·231
Tanjore, Tiruvádi, Kumbakónam, Máyavaram and Negapatam towns.	199,590	23	20,943	17,473	54	·4	324	3,696	·088
Trichinopoly taluk	360,829	542	26,250	23,500	62	8·7	379	5,820	·065
Periyakulam, Dindigul, Palni, Madura, Ramnad and Sivaganga towns.	163,362	14	16,384	14,770	30	·5	492	5,445	·090
Tinnevelly and Ottappidáram taluks	526,873	1,388	8,312	7,499	124	11·2	60	4,249	·014
Coimbatore district	2,004,839	7,860	31,433	32,986	555	14·2	59	3,612	·016
Nilgiri district	99,797	957	24,372	23,624	32	29·9	738	3,119	·237
Salem district	1,962,591	7,529	40,703	49,502	485	15·5	102	4,047	·025
Mangalore town	40,922	64	12,695	12,454	46	1·4	271	890	·304
Palghat and Calicut taluks, and Cannanore, Talipparamba, Tellicherry, Kuttaparamba, Badagara, Quilandi, Malappuram, Manjeri, Angadipuram, Ponnáni and Chavakkat towns.	664,429	1,030	21,073	22,943	266	3·9	86	2,498	·035
* Total .. 1892–93.	7,933,937	22,333	483,098		2,066	10·3	234	3,840	·060
* Total .. 1893–94.	**8,766,070**	**23,720**	..	**527,456**	**2,300**	**10·3**	**229**	**3,811**	**·060**
† Grand Total .. 1892–93.	30,770,768	111,172	879,149	..	9,040	12·3	97	3,404	·029
† Grand Total .. 1893–94.	**30,780,360**	**111,530**	..	**901,419**	**8,638**	**12·9**	**104**	**3,563**	·029

* The figures of population, area, &c., given for 1892–93 relate to the separate shop tracts of that year exclusive of tracts into which the system was introduced in 1893–94.

† The difference in population and area between 1892–93 and 1893–94 is due to portion of the Parlákimedi Maliahs having been transferred from the Agency to the ordinary tracts for abkári purposes.

57. The average consumption per head of the population was the same as in the previous year, namely, ·017 of a gallon in the rural vend areas, ·060 of a gallon in the tracts where the shops were separately sold and ·029 of a gallon in the total Excise area.

The towns of the Vizagapatam district head the list with an average consumption of ·677 of a gallon per head. Next come Cuddapah town, the Bellary cantonment, the towns in the Kistna district, the towns in the Ganjám district and Mangalore town with averages of ·348, ·344, ·339, ·326 and ·304 of a gallon, respectively. The town of Madras and the Nilgiris show a consumption per head of ·134 and ·237 of a gallon, respectively.

Of the rural vend areas, the Wynaad taluk of Malabar ranks first as usual with ·072 of a gallon. The Excise tracts of Kistna and the South Arcot, Anantapur, Cuddapah, Ganjám and Kurnool districts follow with ·048, ·034, ·028, ·028, ·027 and ·022 of a gallon, respectively. The districts which show the lowest consumption are Tinnevelly and the portion of Malabar under the contract distillery supply system (·004), Madura (·005) and Tanjore (·006).

Shops.

58. There was on an average one rural country spirit shop for every 13·9 square miles and 3,473 persons, against one for every 12·7 square miles and 3,275 persons in 1892–93. In the towns or other tracts where shops were separately sold, the average area and population per shop were 10·3 square miles and 3,811 persons, against 10·8 square miles and 3,840 persons. Taking vend areas and independent shop tracts together, there was one shop for every 12·9 square miles and 3,563 persons, against 12·3 square miles and 3,404 persons in 1892–93. There was thus on the whole a decrease in the number of shops and an increase in the average area and population served.

Retail prices.

59. The sale prices given in columns 13 to 15 of Appendix C 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 are carefully checked.

Revenue per gallon of country spirits.

60. Appendix D shows the average revenue realised on each gallon of country spirits consumed in the Excise tracts of the Presidency. It will be observed therefrom that the revenue realised per gallon of country spirits at proof strength exceeded the tariff rate (Rs. 6 per gallon of proof strength) on "foreign" spirits in the Madras, Trichinopoly, Madura, Tinnevelly, Coimbatore and the Nilgiri districts, in the Wynaad taluk of Malabar, in the towns of the Anantapur and Bellary districts and in the town of Chidambaram of the South Arcot district. In most of the other districts and towns the taxation on country spirits has approximated to the tariff rate.

Quality of country spirits.

61. The quality of the spirits supplied from the various distilleries continues to be generally good and there have been no complaints in that respect.

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

I.—AGENCY TRACTS.

62. *Ganjám.*—In the Agency tracts of the Ganjám district, the revenue on country spirits, which is derived from rentals for licenses sold by auction in the Goomsur Maliahs and the Balligudá village and from fixed fees in the rest of the tracts (*vide* paragraph 21 *supra*), amounted to Rs. 4,676 for 63 licenses, against Rs. 2,747 * for 78 licenses in 1892–93. Particulars of the licenses issued and the fees therefor are given below :—

* Revised figure.

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	Number of licenses.	Fees.
		RS.
Goomsur Maliahs	13	2,984
Parlákimedi do.	7	210
Balligudá do.	15	842
Ramagiri do.	28	640
Total ...	63	4,676

The increase in revenue is due to the introduction of the auction system from the 1st January 1893, while the decrease in the number of licenses is due partly to that cause and partly to the transfer of 122 villages of the Parlákimedi Maliahs to the Excise tracts.

It is reported that no difficulty was experienced in selling the shops by auction and that the system may be still further extended in the Maliahs.

The total revenue, both arrears and current, collected in these tracts amounted to Rs. 4,654, against Rs. 2,203 in the previous year.

63. *Vizagapatam.*—The leases of the monopoly of manufacture and sale of country spirits in the Gunupur and Koraput farms (*vide* paragraph 22 *supra*) were renewed to the former contractors, who have had the contract for many years and given satisfaction. The Golgonda Agency farm was leased out, as in the previous year, to the highest tenderer. The following statement shows the amounts realized for these farms during the past two years :—

Farms.	1892–93.	1893–94.	Increase or decrease.
	RS.	RS.	RS.
1. Gunupur farm (Gunupur, Rayagada and Bissemkatak taluks and the Párvatipuram and Palkonda Agencies).	40,000	54,000	+ 14,000
2. Koraput farm (Koraput and Pottangi taluks, part of the Padia taluk, and the Sáluru Agency).	9,000	9,000	..
3. Golgonda farm (Golgonda Agency)	1,110	1,000	− 110
Total ..	50,110	64,000	+ 13,890

The increase in the rental of the Gunupur farm is due to the larger offer made by the renters.

Jeypore taluk.
Malkanagiri taluk.
Nowrangapur do.
Padia do. (portion)
Srungavarapukota taluk.
Viravalli taluk.

The arrack revenue of the remaining Agency tracts noted in the margin continued under the direct management of Government, each shop being leased out annually. The following statement shows the revenue of these tracts as compared with the previous year :—

Tracts.	1892–93.	1893–94.	Increase or decrease.
	RS.	RS.	RS.
1. Jeypore	* 11,850	11,737	− 113
2. Malkanagiri	1,576	1,865	+ 289
3. Nowrangapur	10,228	11,631	+ 1,403
4. Srungavarapukota	137	226	+ 89
5. Padia	1,615	1,569	+ 170
6. Viravalli		216	
Total ..	* 25,406	27,244	+ 1,838

The increase occurred in all the tracts except Jeypore and is attributed to keen competition for shops.

The total revenue, both arrears and current, collected in the Agency tracts of the district during the year amounted to Rs. 95,382, against Rs. 74,558 in the previous year, the increase being due partly to large arrear collections but mainly to the increased rentals for the year under review.

* Revised figure.

64. *Gódávari.*—The systems in force in the Agency tracts of the Gódávari district have been described in paragraph 23 above. The following statement shows the revenue realized during the year under report as compared with the previous year :—

Tracts.	1892–93.	1893–94.	Increase or decrease.
	RS.	RS.	RS.
Bhadráchalam	9,276	8,620	— 656
Polavaram	9,351	6,188	— 3,163
Chodavaram	5,193	2,216	— 2,977
Yellavaram	4,072	3,533	— 539
Total ..	27,892	20,557	— 7,335

The decrease of Rs. 7,335 is attributable chiefly to the exclusion of 21 villages which have been included in the tree-tax areas of the Yernagudem and Rajahmundry taluks.

The total revenue, both arrears and current, collected in these tracts during the year amounted to Rs. 22,490, against Rs. 23,730,* during 1892–93.

II.—ORDINARY TRACTS.

A.—Separate Arrack rents.

65. *Gódávari.*—The whole of the Gódávari district, except the Agency tracts, continued under the ordinary renting system throughout the year. The privilege of manufacturing and selling arrack was, as usual, sold by auction to the highest bidders, the tracts being divided into rent areas of convenient size, which were further increased from 69 in 1892–93 to 81 in the year under review ; the arrack required for consumption was manufactured from toddy drawn from marked trees on which tree-tax had been levied. In this, as in the other districts where arrack is made from toddy, the lease begins from the 1st October every year ; the subjoined statement shows the arrack rentals obtained for the lease ending on the 30th September 1894 as compared with the previous lease :—

Taluks.	ARRACK RENTALS.		Increase or decrease.
	1892–93 (toddy year).	1893–94 (toddy year).	
	RS.	RS.	RS.
Rajahmundry	58,325	70,970	+ 12,645
Peddápuram	20,225	19,541	— 684
Ellore	76,475	90,675	+ 14,200
Yernagúdem	* 25,530	34,280	+ 8,750
Pitháparam	15,700	14,700	— 1,000
Tuni division	7,850	6,393	— 1,457
Rámachandrapuram	35,250	42,865	+ 7,615
Narsápuram	42,515	51,575	+ 9,060
Amalápuram	23,655	24,870	+ 1,215
Tanuku	48,210	49,025	+ 815
Bhímavaram	32,700	42,626	+ 9,926
Cocanada and Coringa divisions ..	52,400	62,800	+ 10,400
Total ..	* 4,38,835	5,10,320	+ 71,485

The large increase of Rs. 71,485 is attributable to the further sub-division of arrack rent areas and to competition at the sales.

66. *Kistna.*—The exclusive privilege of manufacturing and selling toddy-arrack in the several rent areas of the Bandur and Répalle taluks was leased out for another year till the 30th September 1894. The rent areas were, however, minutely sub-divided so as to correspond with the sub-rent areas into which the renters themselves had divided them, and shops were separately sold in the Gudur and Pedana towns of the Bandúr taluk. In the Bápatla taluk the arrangements for the separation of the right of manufacture from that of vend sanctioned in G.O., dated 25th July 1893, No. 678,

* Revised figures.

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Revenue, could not be carried out, and the renting system was continued, the rent areas being further subdivided as in the Bandúr and Répalle taluks. The sub-joined statement shows the rentals realized in these taluks during the current lease as compared with the lease for 1892–93 :—

Taluks.	1892–93 (toddy year).	1893–94 (toddy year).	Increase or decrease.
	RS.	RS.	RS.
Bandur (excluding Masulipatam town)	69,050	82,863	+ 13,813
Répalle	48,780	84,313	+ 35,533
Bápatla	27,175	29,814	+ 2,639
Total ..	1,45,005	1,96,990	+ 51,985

There was an increase in all the taluks, but particularly in Bandur and Répalle where the results of the further sub-division of rent areas proved very satisfactory. In the Bápatla taluk the increase was slight, which is attributable to the uncertainty as to what system was to be in force and to the unequal distribution of toddy trees in the taluk.

67. *South Canara.*—The system in force in the South Canara district during the 1892–93 lease (*vide* paragraph 11 *supra*) was continued, and the exclusive privilege of manufacture and supply of toddy-arrack to the independent rural shopkeepers within each still-area was sold by auction for a term of two years till the 30th September 1895. As in the previous lease, 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 to manufacture arrack from jaggery was also granted to all still-renters on proved necessity for it and on payment of extra duty to make up for tree-tax.

The following statement shows the rentals obtained for the lease ending on the 30th September 1894 as compared with those for the previous year :—

	Arrack rentals.	
	1892-93 (toddy year).	1893-94 (toddy year).
	RS.	RS.
Mangalore taluk (excluding Mangalore town area) ...	19,237 *	33,148
Udipi taluk	32,852 *	30,199
Kasaragod taluk	5,504 *	9,735
Uppinangadi taluk	9,607 *	16,538
Coondapoor do.	11,417 *	13,543
Total ...	78,617 *	103,163
Increase ...	24,546	

The increase of Rs. 24,546 is due to the successful working of the system introduced in October 1892, and to the privilege of manufacture having been sold for a period of two years.

68. *Malabar.*—The system of renting out together the privileges of manufacture and sale of arrack was continued for another lease till the 30th September 1894 in the Attapadi valley of the Walavanad taluk and in Cochin. No restriction was placed on the selling price of liquor in Cochin so as to enable the renter to compete with the renters of the adjoining Native State, and all the arrack required for consumption was, as in the previous year, imported by him from Native Cochin.

The rentals obtained for the lease ending the 30th September 1894 were Rs. 3,500 (against Rs. 2,815 in the previous lease) in Cochin and Rs. 260 (against Rs. 150) in the Attapadi valley.

* Revised figures reported by the Collector.

Consumption.

69. The following statement shows the consumption of country spirits in terms of proof strength in the districts or parts of districts in which the renting system was in force :—

District.	Area.	Population.	Consumption (proof strength). 1892–93.	Consumption (proof strength). 1893–94.	Consumption per head. 1892–93.	Consumption per head. 1893–94.
	SQ. MLS.		GALS.	GALS.		
Gódávari	4,796	1,951,645	187,336	216,958	·096	·111
Kistna (the Bandur taluk excluding the Masulipatam town and the Répalle and Bápatla taluks).	2,057	564,272	62,294	55,986	·114	·099
South Canara (excluding the Mangalore town area)	3,838	1,011,437	74,445	85,660	·073	·084
Malabar (Cochin and the Attapadi valley) ..	* 1·7	* 23,715	2,559	2,937	·108	·124
Total ..	10,692·7	3,551,069	326,634	361,541	·092	·102

B.—Combined country spirits and toddy rents.

70. The system of renting out the privilege of manufacturing and selling arrack and toddy conjointly, which was in force last year in Tumboli Pattam, was extended to six other outlying pattams of British Cochin. The rentals obtained for the lease ending on the 30th September 1894 were Rs. 350.

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

71. The sub-joined statement shows the number of stills sanctioned and worked and the quantities of spirits reported to have been manufactured in the non-excise tracts in which arrack is distilled from toddy :—

District.		Number of stills. Sanctioned.	Number of stills. At work.	Manufacture. 20° under-proof.	Manufacture. 30° under-proof.	Manufacture. 60° under-proof.	Manufacture. 70° under-proof.	Manufacture. Total (proof.)	Increase or decrease.
1		2	3	4	5	6	7	8	9
				GALS.	GALS.	GALS.	GALS.	GALS.	GALS.
Gódávari ..	1892–93 ..	1,010	910	..	1,254	88,382	503,683	187,336	+ 29,623
	1893–94 ..	1,020	892	430	391	76,813	618,720	216,959	
Kistna ..	1892–93 ..	330	268	..	..	1,025	203,280	61,394	— 5,881
	1893–94 ..	330	278	..	..	1,200	183,442	55,513	
South Canara ..	1892–93 ..	17	16	276	48,136	107,351	..	76,856	+ 11,679
	1893–94 ..	17	16	1,638	64,054	105,966	..	88,535	
Malabar ..	1892–93 ..	† 1	1	‡ 496	‡ 3,219	† 90	..	2,686	+ 284
	1893–94 ..	† 1	1	‡ 692	‡ 3,442	† 17	..	2,970	

Variations in the number of stills.

72. In the Gódávari district, the number of stills originally sanctioned in 1892–93 for the taluks on the plains was 1,000, and subsequently an additional number of 10 stills was sanctioned for the Ballipadu farm consisting of the 10 Agency villages to which the tree-tax system was extended from the 1st October 1892. For the current lease, the Collector directed that the number originally sanctioned for the taluks on the plains should be so distributed as to provide for the 10 Agency villages also. The Deputy Commissioner, Northern division, however, urged that the additional number sanctioned for the Agency villages should be continued, and this was accordingly allowed. But the orders on the subject were misunderstood by the subordinate officers, who allotted 10 stills in excess of the total number sanctioned for 1892–93, and the Board had unwillingly to allow the temporary increase. It will, however, be observed that the number of stills actually at work in the district decreased from 910 in 1892–23 to 892 in 1893–94. The increase in the number of stills at work in the Kistna district is due to the sub-division of rent areas. In Cochin no still was worked by the renter, the liquor consumed having been imported from Native Cochin (*vide* paragraph 11 *supra*).

* Represent the area and population of Cochin. Figures for the Attapadi valley are not available.
† These figures relate to the Attapadi valley. ‡ Imported into British Cochin from Native Cochin.

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

73. A short description of this system has been given in paragraphs 13 to 17 *supra*.

74. Appendix E shows the progress of the toddy revenue since 1887–88 in the tracts where the system has been introduced. An abstract of it, showing the progress in 1893–94 as compared with 1892–93, is subjoined for easy reference :—

Districts.	1892–93. First half-year. Rentals.	First half-year. Tree-tax.	Second half-year. Rentals.	Second half-year. Tree-tax.	Total rentals.	Total tree-tax.	Total revenue.
1	2	3	4	5	6	7	8
	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Vizagapatam	21,206	..	7,672	20,890	28,878	20,890	49,768
Gódávari	2,07,461	2,98,493	2,80,327	3,07,266	4,87,788	6,05,759	10,93,547
Kistna	1,08,964	57,038	1,00,404	1,04,889	2,09,368	1,61,927	3,71,295
Nellore	7,442	6,400	9,594	8,838	17,036	15,238	32,274
Chingleput	46,767	9,847	50,756	12,749	97,523	22,596	1,20,119
North Arcot	75,957	19,736	51,331	26,122	1,27,288	45,858	1,73,146
South Arcot	50,214	40,688	53,279	44,881	1,03,493	85,569	1,89,062
Tanjore	2,43,369	1,49,993	2,35,752	1,72,734	4,79,121	3,22,727	8,01,848
Trichinopoly	55,581	30,337	57,614	32,706	1,13,195	63,043	1,76,238
Madura	31,618	16,070	22,476	22,704	54,094	38,774	92,868
Tinnevelly	10,415	..	3,258	2,151	13,673	2,151	15,824
Coimbatore	65,190	20,209	72,264	31,626	1,37,454	51,835	1,89,289
Salem	92,913	42,336	85,149	56,965	1,78,062	99,301	2,77,363
Madras Town	35,176	1,82,508	34,634	1,79,444	69,810	3,61,952	4,31,762
South Canara	72,280	46,204	92,080	82,871	1,64,360	1,29,075	2,93,435
Malabar	53,702	59,093	75,007	57,818	1,28,709	1,16,911	2,45,620
Total ..	11,78,255	9,78,952	12,31,597	11,64,654	24,09,852	21,43,606	45,53,458

Districts.	1893–94. First half-year. Rentals.	First half-year. Tree-tax.	Second half-year. Rentals.	Second half-year. Tree-tax.	Total rentals.	Total tree-tax.	Total revenue.	Increase or decrease.
	9	10	11	12	13	14	15	16
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Vizagapatam	7,673	13,569	5,617	30,885	13,290	44,454	57,744	+ 7,976
Gódávari	2,80,337	3,62,089	3,24,409	2,61,454	6,04,736	6,23,543	12,28,279	+ 1,34,732
Kistna	1,00,402	57,902	1,38,654	86,128	2,39,056	1,44,030	3,83,086	+ 11,791
Nellore	7,189	7,125	8,735	17,473	15,924	24,598	40,522	+ 8,248
Chingleput	49,634	12,059	26,973	39,256	76,607	51,315	1,27,922	+ 7,803
North Arcot	51,329	19,259	46,569	49,030	97,898	68,289	1,66,187	— 6,959
South Arcot	53,279	40,202	65,015	45,938	1,18,294	86,140	2,04,434	+ 15,372
Tanjore	2,35,752	1,53,489	2,53,110	1,63,012	4,88,862	3,16,501	8,05,363	+ 3,515
Trichinopoly	57,616	29,506	62,836	32,434	1,20,452	61,940	1,82,392	+ 6,154
Madura	22,480	18,347	31,857	26,337	54,337	44,684	99,021	+ 6,153
Tinnevelly	3,258	2,187	4,986	5,165	8,244	7,352	15,596	— 228
Coimbatore	72,264	25,276	73,626	33,860	1,45,890	59,136	2,05,026	+ 15,737
Salem	85,149	44,345	1,01,326	62,156	1,86,475	1,06,501	2,92,976	+ 15,613
Madras Town	33,625	1,89,911	34,462	2,06,816	68,087	3,96,727	4,64,814	+ 33,052
South Canara	92,202	49,521	1,24,337	97,186	2,16,539	1,46,707	3,63,246	+ 69,811
Malabar	75,007	61,322	82,815	83,225	1,57,822	1,44,547	3,02,369	+ 56,749
Total ..	12,27,186	10,86,109	13,85,327	12,40,355	26,12,513	23,26,464	49,38,977	+ 3,92,706 — 7,187
								+ 3,85,519

The results of the working of the system in each district will be briefly noticed.

75. *Vizagapatam.*—The system was introduced into the Sarvasiddhi taluk and the Anakápalle, Vizagapatam, Bimlipatam and Vizianagram divisions from the 1st October 1892, and was extended to the Palkonda taluk (except the Agency portion) and the Chípurupalle taluk from the 1st October 1893; the shops in the towns of Anakápalle, Vizagapatam, Bimlipatam and Vizianagram were sold separately as in the previous year. As was anticipated in paragraph 97 of the report for the previous

year, the system has proved a success in the district, and the revenue has increased from Rs. 37,697 in 1891–92 (in which year the tree-tax system was not in force) to Rs. 49,768 in 1892–93 and Rs. 57,744 in 1893–94. In the two taluks, however, to which the system was extended from the 1st October 1893, the rentals obtained were very low owing to the change in system. In the Chípurupalle taluk, this has very nearly been made up for by the revenue from tree-tax, but in the Palkonda taluk there is a decrease.

76. *Gódávari.*—The tree-tax system has been in force in the delta taluks since the 1st October 1890 and was extended to the remaining four taluks and two divisions of the district from the 1st October 1891. It continued to work well in the first half of the year, but during the second half the revenue from tree-tax fell from Rs. 3,07,266 for the corresponding period of the previous year to Rs. 2,61,454. The decrease is noticeable in nine taluks and is attributed chiefly to (1) the large quantities of toddy-arrack in stock at the beginning of the lease, the quantity manufactured during the previous lease having far exceeded the actual demand, (2) to the renters holding out for large sub-rents to make up for the higher rentals, and not coming to an early settlement with sub-renters, (3) to the exorbitant rates for trees demanded by zemindars and other private tree-owners, and (4) to the tappers having in consequence largely taken to tapping for sweet toddy. The total revenue, however, from rentals and tree-tax rose from Rs. 10,93,547 in 1892–93 to Rs. 12,28,279 for the year under review, the increase being due to higher rentals having been obtained at the sales. As compared with 1889–90 (the year preceding the introduction of the tree-tax system), the revenue of the district has more than doubled itself. The toddy shops in fourteen towns were sold separately.

77. *Kistna.*—The tree-tax system has been in force in the Bandur taluk since the 1st October 1888, in the Répalle taluk since the 1st October 1889, in the Bápatla taluk since the 1st October 1890, and in the Gudiváda and Nuzvid taluks since the 1st October 1892; shops were sold separately in a few towns in each taluk till the close of the lease ending on the 30th September 1893. On the 1st October 1893 the independent shop system was extended to the rural tracts of the taluks, with the result that the toddy rentals rose from Rs. 55,801 for the lease 1892–93 to Rs. 81,317 for the lease 1893–94. The revenue from tree-tax, however, shows a falling off in the Bandur, Répalle and Bápatla taluks, which is probably due to the novelty of the system of independent sale of shops and to the limited funds at the disposal of the toddy-drawers who have taken most of the shops.

78. *Nellore.*—The tree-tax system, which has been in force in the Nellore taluk since the 1st October 1891, was extended on the 1st October 1893 to the portion of the Gudur taluk lying within the Krishnapatnam circle. The results show an increase of revenue from Rs. 32,274 in 1892–93 to Rs. 40,522 in 1893–94, and it is reported that the prospects of the system continue favorable. The shops were, as usual, sold separately.

79. *Madras.*—In the Madras town circle the tree-tax system has been in force since the 1st October 1888. The results in the year under review show an improvement on those for the previous year. The rates of tree-tax continued the same, namely Rs. 3 per half-year for each cocoanut tree and Rs. 2 per annum for each palmyra or date tree, and the shops were licensed on fixed fees as usual. The following statement shows the classification of the shops during the year under review as compared with the previous year:—

	Number of shops in 1892–93.	Number of shops in 1893–94.
I class of shops ...	184	186
II ,, ,, ...	149	151
III ,, ,, ...	54	45
IV ,, ,, ...	50	55
V ,, ,, ...	..	19
Total ...	437	456
Temporary shops ...	12	13
Grand Total ...	449	469

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During the year under review, the number of shops sanctioned for the Saidapet taluk was raised by 28 in consideration of the large reductions made in previous years, and a new class of shops with a fee of Rs. 25 was created to meet the requirements of the less frequented tracts in that taluk; the classification of the shops already existing was slightly altered. This accounts for the increase in the number of shops and for the variations under the different classes.

80. The following statement shows the number of trees of each kind for which the shopkeepers of each class of shops obtained licenses during the two half-years of 1893–94 as compared with the preceding year:—

Locality.	Class of shops.	First or second half-year.	Cocoanut Trees. 1892–93.	Cocoanut Trees. 1893–94.	Palmyra Trees. 1892–93.	Palmyra Trees. 1893–94.	Date Trees. 1892–93.	Date Trees. 1893–94.
1	2	3	4	5	6	7	8	9
			NO.	NO.	NO.	NO.	NO.	NO.
Madras Town Circle, comprising the town of Madras and the Saidapet taluk of the Chingleput district.	I ..	First half-year ..	34,884	35,710	1,088	247	286	62
		Second ,, ..	33,488	35,535	5,538	7,397	204	137
	II ..	First ,, ..	14,861	16,386	1,561	374	238	129
		Second ,, ..	14,134	17,406	5,469	6,714	253	205
	III ..	First ,, ..	2,587	3,524	737	308	112	80
		Second ,, ..	3,090	2,952	2,527	2,480	175	174
	IV ..	First ,, ..	1,246	2,270	666	365	211	118
		Second ,, ..	1,665	2,814	2,079	2,076	197	113
	V ..	First ,, ..	..	..	..	..	..	..
		Second ,, ..	..	645	..	520	..	49
	Temporary shops.	....	..	..	1,382	1,333	..	..
		Total ..	105,955	118,242	21,047	21,814	1,711	1,072

There was a large increase in the number of cocoanut trees applied for, especially in the second half-year, which was due to the improved condition of the trees, a large number of them having been rendered unfit for tapping in the previous year by the severe drought that then prevailed. It is attributed also to vigilant patrolling by the Abkári officers and to better agricultural prospects in the Saidapet taluk.

81. The tax on the trees shown in the foregoing statement amounted in all to Rs. 4,00,498, of which Rs. 3,83,925 fell due during the year. The demand on account of license fees for shops was Rs. 68,087. Including Rs. 12,802, representing the instalments of the tax on palmyra and date trees applied for in 1892–93 which fell due during the year under review, the total demand under toddy in the Madras Town Circle was Rs. 4,64,814, against Rs. 4,31,762 for the previous year. As compared with 1886–87, the year immediately preceding the introduction of the tree-tax system, the revenue shows an increase of Rs. 79,984.

82. *Chingleput.*—The tree-tax system has been in force in the Conjeeveram taluk since the 1st October 1890, and was extended to the Chingleput and Madurántakam taluks and the Tahsildar's division of the Tiruvallúr taluk from the 1st October 1893. There was a slight decrease in the revenue of the Conjeeveram taluk and of the Tahsildar's division of the Tiruvallúr taluk owing to low rentals. The decrease was, however, more than made up by the increase in the other two taluks, the net increase for all the tracts being Rs. 7,803, which is satisfactory in view of the fact that this was the first year of the introduction of the system into the last three tracts. In these, as also in the tracts dealt with in paragraphs 83 to 94 below, the toddy shops were separately sold, and tapping licenses were granted only on the application of shopkeepers.

83. *North Arcot.*—The tree-tax system has been in force in the Walajapet taluk since the 1st October 1888 and in the Gudiyáttam taluk since the 1st October 1890, and was extended to the Arcot and Vellore taluks from the 1st October 1893. The total revenue in these tracts amounted to Rs. 1,66,187, against Rs. 1,73,146 for the previous year. The decrease occurred chiefly in the Gudiyáttam taluk, and is due to lower rentals.

84. *South Arcot.*—The tree-tax system has been in force in the Cuddalore taluk since the 1st October 1888, in the Chidambaram taluk since the 1st October 1889, and in the Villupuram and Tindivanam taluks since the 1st October 1890. It will be observed that, although a large number of shops were not opened in the last two taluks owing to the paucity of trees, the revenue has been steadily increasing year by year.

85. *Tanjore.*—The tree-tax system was introduced into the marginally-noted eight taluks of the district on the dates mentioned against each. Excluding the Tirutturaippúndi taluk into which the system was introduced only in October 1892, the revenue from tree-tax in the other taluks fell from Rs. 3,06,846 in 1892–93 to Rs. 2,89,247 in the year under review. The decrease was, however, more than counterbalanced by the increase under rentals, and the total toddy revenue for the eight taluks amounted to Rs. 8,05,363 against Rs. 8,01,848 for the previous year.

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

86. *Trichinopoly.*—The tree-tax system has been in force in the Trichinopoly taluk with the exception of the 15 villages forming the "Illupur Mahanam" since the 1st October 1888, in the Musiri taluk since the 1st October 1889, in the Udaiyárpálaiyam and Kulittalai taluks since the 1st October 1890, and in the "Illupur Mahanam" of the Trichinopoly taluk and in the Perambalúr taluk since the 1st October 1891. As in the Tanjore district, a decrease under tree-tax has been more than counterbalanced by an increase under rentals; the total toddy revenue rose from Rs. 1,76,238 in 1892–93, to Rs. 1,82,392 in the year under review.

87. *Madura.*—The tree-tax system has been in force in the Madura taluk since the 1st October 1890, and in the Sivaganga, Tiruppattúr and Tiruppuvanam divisions since the 1st October 1891. The system has worked fairly well on the whole, and the total revenue increased from Rs. 92,868 in the previous year to Rs. 99,021 in the year under review. The increase, which was mainly under tree-tax, occurred chiefly in the Tiruppattúr division.

88. *Tinnevelly.*—The tree-tax system has been in force in the Ambasamudram taluk since the 1st October 1892. The tree-tax for the second-half of the year under review amounted to Rs. 5,165, against only Rs. 2,151 for the corresponding period of the previous year. There was, however, a net decrease of Rs. 228 in the total revenue, due to low rentals. For the current lease (1893–94) the rentals show an increase of Rs. 3,456 over those of the previous lease, but the system has yet to be made a success in this taluk.

89. *Coimbatore.*—The tree-tax system has been in force in the Coimbatore taluk since the 1st October 1889, and in the Erode and Palladam taluks since the 1st October 1891; the results were very satisfactory during the year under review. The total toddy revenue of these taluks rose from Rs. 1,89,289 in 1892–93 to Rs. 2,05,026 in 1893–94, the increase occurring under tree-tax as well as under rentals.

90. *Salem.*—The tree-tax system has been in force in the Salem taluk since the 1st October 1888, in the Námakkal taluk since the 1st October 1889, and in the Tiruchengódu, Atur and Hosúr taluks since the 1st October 1890. In the last mentioned taluk there was a decrease under both rentals and tree-tax, while in the other taluks there was an increase which is attributed to the improvement in the season. The net result was an increase from Rs. 2,77,363 in 1892–93 to Rs. 2,92,976 in 1893–94.

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

A.—Taluks in which the tree-tax system has been in force since the 1st October 1888.

	RS.
Toddy revenue in last year of the old system (1887–88)	4,10,430
Net revenue in first year of the tree-tax system (1888–89), deducting Rs. 13,308—increase in the cost of establishment	4,23,992

	RS.
Net revenue in second year (1889–90), deducting Rs. 24,936—increase in the cost of establishment	4,80,235
Net revenue in third year (1890–91), deducting Rs. 24,936—increase in the cost of establishment	5,35,578
Net revenue in fourth year (1891–92), deducting Rs. 24,936—increase in the cost of establishment	5,87,429
Net revenue in fifth year (1892–93), deducting Rs. 24,936—increase in the cost of establishment	5,97,719
Net revenue in sixth year of the tree-tax system (1893–94), deducting Rs. 24,900—increase in the cost of establishment	6,05,581

B.—Taluks in which the tree-tax system has been in force since the 1st October 1889.

	RS.
Toddy revenue in last year of the old system (1888–89)	4,78,786
Net revenue in first year of the tree-tax system (1889–90), deducting Rs. 8,217—increase in the cost of establishment	4,67,607
Net revenue in second year (1890–91), deducting Rs. 16,434—increase in the cost of establishment	5,31,901
Net revenue in third year (1891–92), deducting Rs. 16,434—increase in the cost of establishment	5,91,037
Net revenue in fourth year (1892–93), deducting Rs. 16,434—increase in the cost of establishment	5,99,630
Net revenue in fifth year (1893–94), deducting Rs. 16,434—increase in the cost of establishment	6,27,494

C.—Taluks in which the tree-tax system has been in force since the 1st October 1890.

	RS.
Toddy revenue in last year of the old system (1889–90)	8,81,239
Net revenue in first year of the tree-tax system (1890–91), deducting Rs. 19,572—increase in the cost of establishment	9,66,186
Net revenue in second year (1891–92), deducting Rs. 39,144—increase in the cost of establishment	11,29,886
Net revenue in third year (1892–93), deducting Rs. 47,289—increase in the cost of establishment	13,26,731
Net revenue in fourth year (1893–94), deducting Rs. 48,030—increase in the cost of establishment	14,28,914

D.—Taluks in which the tree-tax system has been in force since the 1st October 1891.

	RS.
Toddy revenue in last year of the old system (1890–91)	5,29,864
Net revenue in first year of the tree-tax system (1891–92), deducting Rs. 15,208—increase in the cost of establishment	5,58,797
Net revenue in second year (1892–93), deducting Rs. 36,302—increase in the cost of establishment	6,21,419
Net revenue in third year (1893–94), deducting Rs. 37,187—increase in the cost of establishment	6,76,735

E.—Taluks in which the tree-tax system has been in force since the 1st October 1892.

	RS.
Toddy revenue in last year of the old system (1891–92)	1,34,210
Net revenue in first year of the tree-tax system (1892–93), deducting Rs. 10,020—increase in the cost of establishment	1,47,432
Net revenue in second year (1893–94), deducting Rs. 10,527—increase in the cost of establishment	1,70,030

F.—Taluks in which the tree-tax system has been in force since the 1st October 1893.

	RS.
Toddy revenue in last year of the old system (1892–93)	1,54,367
Net revenue in first year of the tree-tax system (1893–94), deducting Rs. 8,556—increase in the cost of establishment	1,54,160

The inference to be drawn from these figures is obvious.

92. *South Canara.*—The tree-tax system was introduced into the Mangalore and Udipi taluks (with the exception of a few forest and ghât villages) in October 1891, was extended to the whole of the Kasaragod taluk and portions of the Uppinangadi and Coondapoor taluks in October 1892, and was further extended in October 1893 so that during the second half of the year under review the whole district except a few forest and ghât villages in the Udipi and Uppinangadi taluks was under this system. The shops in the whole district were separately sold, and no booths were allowed except in the non-tree-tax villages where the personal license-fee system continued in force and tapping licenses were issued on payment of a quarterly fee of Rs. 3 on the application of toddy-drawers.

93. The following statement shows in detail the arrack rentals of the South Canara district except the Mangalore town area, and the toddy revenue of the whole district for the last two years :—

Taluks.	1892-93.						1893-94.					
	Arrack rentals.	Toddy-rentals.	Tree-tax.	Toddy-drawers' license fees.	Booth license fees.	Total.	Arrack rentals.	Toddy-rentals.	Tree-tax.	Toddy-drawers' license fees.	Booth license fees.	Total.
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Mangalore ..	18,217	33,331	42,412	543	204	94,707	26,193	41,236	47,574	297	..	1,15,300
Udipi ..	28,197	20,528	35,619	555	160	85,059	31,525	28,693	38,125	378	24	98,745
Kasaragod ..	7,158	23,471	19,811	9,774	608	60,822	7,620	38,231	37,602	..	..	83,453
Uppinangadi..	8,277	10,204	6,492	6,123	264	31,360	13,072	12,316	11,159	4,044	88	40,679
Coondapoor ..	10,474	3,183	4,476	3,270	84	21,487	12,480	5,057	7,495	33	4	25,069
Total ..	72,323	90,717	1,08,810	20,265	1,320	2,93,435	90,890	1,25,533	1,41,955	4,752	116	3,63,246

The foregoing statement shows that the changes and improvements recently effected in the Abkári Administration of the district have resulted in a substantial increase of the revenue from Rs. 2,30,472 in 1891-92 and Rs. 2,93,435 in 1892-93 to Rs. 3,63,246 in 1893-94.

This is satisfactory considering that only half the rate of tree-tax levied elsewhere is as yet collected in this district.

In the tracts where the personal license fee system was in force, 1,584 toddy-drawers' licenses and 29 booth licenses were issued during the year realizing Rs. 4,752 and Rs. 116 respectively, against 5,102 toddy-drawers' licenses and 330 booth licenses realizing Rs. 20,265 and Rs. 1,320 respectively in the previous year. The decrease is due to the extension of the regular tree-tax system referred to in the preceding paragraph.

94. *Malabar.*—The tree-tax system which was introduced into the several portions of this district on the dates noted in the margin was in force throughout the year in the whole district except the Wynaad taluk, the Attapadi valley of the Walavanad taluk, the settlements of Anjengo and Tangasséri and the seventeen outlying pattams of British Cochin. The toddy-shops were sold separately as in the previous lease. There was a satisfactory improvement in the year under review.

Cannanore town, Tellicherry ,, Palghat ,, Cochin ,, Calicut taluk	.. .. 1st October 1886.
Kottayam taluk	.. .. ,, ,, 1887.
Chirakkal ,, Pulghat ,, Kurumbranát ,,	.. .. ,, ,, 1888.
Ernad ,, Walavanad ,, Ponnáni ,,	.. .. ,, ,, 1889.

The total toddy revenue (including the arrack rental of the Cochin rent area) rose from Rs. 2,45,620 in 1892-93 to Rs. 3,02,369 in 1893-94. The increase, which occurred under both rentals and tree-tax is most noticeable in the Chirakkal taluk; he large increase in that taluk is explained by the fact of the toddy-drawers' strike in he previous year.

The peculiarity of the systems in force in the district renders it necessary, however, that the total arrack and toddy revenue should be compared if the financial results are to be correctly gauged. From the figures given in the margin it will be seen that the arrack and toddy revenue for the year under review shows an increase of Rs. 54,947 over that of the previous year, and is the highest figure ever reached in the district.

Arrack and toddy revenue of Malabar.

	RS.
1886-87	2,93,417
1887-88	3,35,410
1888-89	3,53,940
1889-90	4,01,126
1890-91	3,84,353
1891-92	3,39,493
1892-93	3,72,694
1893-94	4,27,641

95. *Sweet-toddy.*—The system under which free licenses are issued for tapping trees for sweet-toddy has been in force in the Gódávari and Malabar districts since the 1st October 1892 (*vide* Government notification No. 315, dated the 11th July 1892), and has worked smoothly during the year under review. The number of trees applied for in the Gódávari district increased from 86,254 palmyra and 4,275 date trees in 1892-93 to 163,231 palmyra and 4,817 date trees in 1893-94, and in Malabar from 50,928 cocoanut, 80,916 palmyra and 22,268 sago trees to 278,666 cocoanut, 110,219 palmyra and 28,132 sago trees; but the figures for 1892-93 relate only to the second half of the year. In Malabar the increase is partly attributable to the toddy-drawers' strike in 1892-93.

96. *Yield of palm-trees.*—Observations of the yield of palm-trees were, as usual, conducted in certain selected localities.

In some of the selected centres trees were under observation from the commencement of the tapping period till they ceased yielding. The results recorded in Board's Proceedings, dated the 12th May 1894, No. 173, confirm the conclusions arrived at in previous years as to the average period and quantity of yield of cocoanut, palmyra and date palms in different localities in the Presidency. A few sago palms were placed under observation in the South Canara district, but the number of days for which the trees were observed, as compared with the duration of their yield, was insufficient to warrant conclusions being drawn from the results recorded.

CHAPTER V.—THE TODDY-RENTING SYSTEM.

Toddy rent areas.

97. The report deals, as usual, with portions of two leases, as the toddy year commences on the 1st October. The taluks and towns in which toddy shops were separately sold under the ordinary renting system as well as those in which the tree-tax license fee system was in force are given in column 11 of Appendix A—abstract.

Sub-division of rent areas.

98. It will be observed from columns 12 and 13 of Appendix B that there was an increase in the number of vend areas in the Vizagapatam, Gódávari and Bellary districts, which was due to further sub-division.

The decrease in the number of vend areas in the Ganjám, Kistna, Cuddapah, North Arcot and Tinnevelly districts, and the absence of vend areas in Coimbatore (against three in the previous year), are due to the extension of the system of separate sale of shops in these districts from the 1st October 1893.

Financial results.

99. The sub-joined statement shows the total current demand under toddy revenue in the year under report as compared with that of the previous year, and includes the revenue not only in tracts where the ordinary renting system prevailed but also in tree-tax areas :—

Districts.	Rents of rural farms.		Rents of independent shops.		Tree-tax.		Total.		Increase or decrease.
	1892-93.	1893-94.	1892-93.	1893-94.	1892-93.	1893-94.	1892-93.	1893-94.	
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Ganjám ..	24,073	16,386	3,381	10,008	..	..	27,454	26,394	— 1,060
Vizagapatam ..	24,166	15,252	12,221	6,733	19,915	45,522	56,302	67,512	+ 11,210
Gódávari ..	79,735	92,904	27,698	36,857	6,01,915	6,56,806	7,09,348	7,86,567	+ 77,219
Kistna ..	92,386	58,680	37,114	96,253	1,60,920	1,64,293	2,90,420	3,19,176	+ 28,756
Nellore ..	26,982	25,284	19,694	26,519	15,240	24,508	61,916	76,311	+ 14,395
Cuddapah ..	1,31,311	1,26,634	17,901	23,922	..	..	1,49,212	1,50,556	+ 1,344
Anantapur ..	..	..	2,19,665	2,31,056	..	..	2,19,665	2,31,056	+ 11,391
Bellary ..	2,21,164	2,30,357	91,482	1,35,009	..	..	3,12,646	3,65,366	+ 52,720
Kurnool ..	2,45,191	2,33,302	17,274	22,876	..	..	2,62,465	2,56,178	— 6,287
Madras ..	..	..	69,810	68,087	3,61,950	3,96,726	4,31,760	4,64,813	+ 33,053
Chingleput ..	..	..	1,25,799	1,11,551	21,811	49,760	1,47,610	1,61,311	+ 13,701
North Arcot ..	1,10,333	98,873	1,55,933	1,64,384	45,622	70,147	3,12,388	3,33,404	+ 21,016
South Arcot ..	15,294	16,907	1,10,985	1,27,239	86,017	87,074	2,12,296	2,31,220	+ 18,924
Tanjore ..	13,575	..	5,03,329	5,29,970	3,22,671	3,16,599	8,39,575	8,46,569	+ 6,994
Trichinopoly ..	..	..	1,13,218	1,20,307	63,043	61,942	1,76,261	1,82,249	+ 5,988
Madura ..	82,525	76,843	1,06,617	1,00,841	39,015	43,501	2,28,157	2,21,185	— 6,972
Tinnevelly ..	39,744	39,097	1,11,114	1,03,969	2,151	7,578	1,53,009	1,50,644	— 2,365
Coimbatore ..	25,665	2,575	2,65,304	3,02,321	51,752	59,936	3,42,721	3,64,832	+ 22,111
Salem ..	..	..	2,66,360	2,70,418	99,983	1,06,725	3,66,343	3,77,143	+ 10,800
South Canara ..	..	..	92,591	1,26,242	1,30,145	1,46,139	2,22,736	2,72,381	+ 49,645
Malabar ..	..	..	1,25,999	1,56,135	1,17,867	1,43,383	2,43,866	2,99,518	+ 55,652
Total ..	11,32,644	10,33,044	24,93,489	27,70,702	21,40,017	23,80,639	57,66,150	61,84,385	+ 4,18,235

Variations in revenue.

100. There has been an increase in all the districts of the Presidency except Ganjám, Kurnool, Madura and Tinnevelly. The total increase in revenue as compared with 1892-93 is Rs. 4,18,235. The decrease under vend rents of rural areas is due to the extension of the system of selling shops separately to 4 taluks from October 1892, to 13 taluks and 20 towns from October 1893, and to the introduction of the tree-tax system into 8 taluks 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 :—

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

Gódávari.—The increase in this district occurred under both rentals and tree-tax, and is due to the further sub-division of rent areas, to competition at the sales and to the control exercised over the sweet toddy-drawers.

Kistna.—The increase is due to the extension of the system of separate sale of toddy shops to eight taluks and three towns from the 1st October 1893, and to the tree-tax system having been in force throughout the year in the Gudivada and Nuzvid taluks.

Nellore.—The increase is due to keen competition at the sales and to the successful working of the tree-tax system in the Nellore taluk.

Anantapur.—The increase is attributed to the absence of combination amongst the bidders.

Bellary.—The increase is due to the following causes :—

(1) the favorable character of the season,
(2) the sale of shops separately in some of the towns and villages of the Bellary, Adóni and Raidrug taluks,
(3) the further sub-division of rent areas in the Raidrug taluk, and
(4) keen competition amongst bidders at the sales.

Kurnool and Madura.—The decrease in these two districts is due to variations in the rentals obtained at the sales.

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Madras.—The increase occurred under tree-tax and is due to the larger number of cocoanut trees marked for tapping during the year and to the increase sanctioned in the number of toddy shops for the Saidapet taluk.

Chingleput.—The increase is due to the extension of the tree-tax system to the Chingleput and Madurantakam taluks, and to the Tahsildar's division of the Tiruvallur taluk from the 1st October 1893.

North Arcot.—The increase is due to competition at the sales, to the extension of the system of separate sale of shops to the Chittoor and Polur taluks and the Arni jaghir and to seven towns, and also to the introduction of the tree-tax system into the Arcot and Vellore taluks from the 1st October 1893.

South Arcot.—The increase is attributed mainly to the favorable character of the season and to keen competition at the auction sales.

Tanjore.—The increase is due to the larger rents obtained at the sales of shops in the Kumbakonam, Mayavaram, Shiyali, Tanjore and Negapatam taluks.

Trichinopoly.—The increase is due to keen competition at the sales.

Tinnevelly.—The decrease is attributed to the unfavorable character of the season and to combination amongst bidders.

Coimbatore.—The increase in this district is due to the better results that attended the auction sales and to the successful working of the tree-tax system in the taluks in which it was in force.

Salem.—The increase is ascribed to an improvement in the season.

South Canara.—The increase is due to the success that attended the sales of shops, to a slight increase in the number of shops, and to the extension of the regular tree-tax system.

Malabar.—The increase in this district is due to the very high rentals obtained for shops in the Chirakkal taluk owing to keen competition, and to the better working of the tree-tax system in the district.

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

101. Appendix F shows the number of the arrack and toddy shops opened in each district of the Presidency and the incidence of the arrack and toddy revenue per head of the population.

Variation in the number of shops.

The number of arrack shops decreased from 11,974 in 1892-93 to 11,402 in 1893-94, while the number of toddy shops slightly increased from 18,923 * to 19,125. Taking arrack and toddy shops together, the number fell from 30,897 * in the previous year to 30,527 in the year under review. This must be regarded as satisfactory in view of the large reductions made in previous years, as will be seen from the sub-joined statement :—

Shops.	Number opened in					
	1888-89.	1889-90.	1890-91.	1891-92.	1892-93.	1893-94.
Arrack shops	17,261	14,664	12,754	12,072	11,974	11,402
Toddy shops	26,180	21,784	19,415	19,486	* 18,923	19,125
Combined arrack and toddy shops † ..	395	261	..	..	..	..
Total ..	43,836	36,709	32,169	31,558	* 30,897	30,527

* Revised figures. † It is reported that no shops were opened in the outlying pattams of British Cochin.

102. As compared with 1888–89, the decrease is over 30 per cent.

Causes for variations.

The decrease is chiefly noticeable in the number of toddy shops in the Vizagapatam and Gódávari districts, and of both arrack and toddy shops in the Kistna and North Arcot districts. In the Vizagapatam district the decrease is attributable to the extension of the tree-tax system to the Palkonda and Chípurapalle taluks, while in Gódávari it is ascribed to delay on the part of renters in sub-renting their areas and to the irregular practice of taluk officers granting provisional authority to open shops on new sites, pending sanction of transfer and issue of formal license by Divisional officers, having been discountenanced during the year. The decrease in the Kistna district is attributed to the difficulty experienced by arrack renters in finding suitable shopkeepers, and to the temporary closure of a large number of toddy shops for want of adequate bids at the sales. In North Arcot the decrease was due to a reduction in the number of shops in the Arcot taluk, into which the tree-tax system was introduced during the year, and to the temporary closure of a number of shops in other taluks for want of bids at the sales. There was an increase on the other hand in South Canara and Malabar. In the former district it was due to the increase in the number of toddy shops sanctioned for the district owing to the extension of the regular tree-tax system, while in the latter it is attributable to the arrangements made (*vide* paragraph 41 *supra*) for facilitating the supply of country spirits to the remoter tracts. The increase under toddy shops in Malabar is only apparent, being due to the toddy-drawers' strike in the previous year. The variations in the other districts are small and call for no comment.

Vide G.O., dated 13th May 1893, No. 407, Revenue.

Comparison of results.

103. There was on an average one arrack shop for every 10·7 square miles and 3,011 persons, against 10·2 square miles and 2,866 persons in the previous year, and one toddy shop for every 6·4 square miles and 1,795 persons, against 6·5 square miles and 1,814* persons in the previous year. The districts in which toddy shops are situated at least distance from one another are Madras and Tanjore, and these are two of the greatest toddy-drinking districts of the Presidency, besides being the most thickly populated.

* Revised figure.

Reduction of liquor shops.

104. A detailed report on the revision of liquor shops in rural tracts was submitted to Government in Board's Proceedings, dated the 25th September 1893, No. 440. The net result was a large reduction in the sanctioned number of both arrack and toddy shops. The policy of Government in the matter of keeping down the numbers of the several kinds of liquor shops and limiting them to the reasonable requirements of the people has always been kept in view. The gradual extension of the separate shop system is calculated to facilitate the closure of such shops as may not be really needed, and will before long lead to further reductions.

Location of shops.

105. It is reported that in the Nellore, Cuddapah, South Arcot, Tanjore, Madura, Nilgiri, Salem and South Canara districts the representations made by Municipal Councils, Local Boards and other public bodies were duly considered in respect of alterations in the number or sites of shops, and that in the other districts there was no occasion for such representations being made. It would thus appear that the modified measure of local option as to the location of shops introduced in 1892 is beginning to be exercised to some extent.

Incidence of revenue per head of population.

106. On country spirits the incidence of taxation per head of population was, as usual, highest in the Nilgiri district, namely, Rs. 1–11–2. Next come Madras with an incidence of As. 11–8, Kistna with As. 5–7, Bellary with As. 4–2, Anantapur with As. 4, Gódávari with As. 3–11, North Arcot with As. 3–7 and South Arcot with As. 3–2. The incidence was lowest in the Tinnevelly and Malabar districts where it was 9 pies.

In taxation on toddy the Madras Town circle stands first, as usual, with As. 11 per head of population. Next follow Bellary (As. 6–6), Gódávari (As. 6–5), Tanjore (As. 6–1), Anantapur (As. 5–3), Kurnool (As. 5) and South Canara (As. 4–2).

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Taking arrack and toddy together, it will be seen that the Nilgiri district stands first with an incidence of Rs. 1–11–2 per head of the population, though no toddy revenue is raised there. Next come Madras with Rs. 1–6–8, Bellary with As. 10–8, Gódávari with As. 10–4 and Anantapur with As. 9–3. The lowest incidence was in the Nellore and Tinnevelly districts where it was As. 2.

The average incidence of taxation on arrack and toddy in the Presidency increased from As. 5–1 in the previous year to As. 5–5 in the year under review.

CHAPTER VII.—FOREIGN LIQUOR.

107. Appendix G compares the number of tavern and fixed fee licenses issued during the year with those of the previous year, and the amounts that accrued under each head. The total current demand in respect of these licenses was Rs. 2,50,811, against Rs. 2,61,093 in 1892–93. The decrease occurred mainly in the Tinnevelly, Nilgiris, North Arcot, Madras, Nellore and Kistna districts, and was chiefly due to a falling off in the fees obtained from the sale of tavern licenses.

108. *Licenses for the sale of foreign liquor (not to be consumed on the premises) to licensed dealers only.*—This class of licenses corresponds to the wholesale licenses issued during previous years, and the fee was the same as that for wholesale licenses in 1892–93, namely, Rs. 100; but the minimum limit below which sales cannot be made was reduced from 2 imperial gallons to 1 reputed pint. In the Madras town only 18 licenses were taken out against 36 in the previous year; in the Nilgiris, Kistna and South Canara, 3, 2 and 1 were taken out against 6, 3 and 2, respectively, in the previous year; in other districts the licenses taken out in the previous year were not renewed, the result being that the total number of licenses and the fees due therefor decreased from 63 and Rs. 6,300, respectively, in 1892–93 to 24 and Rs. 2,400 in the year under review. The decrease was evidently due to the restriction newly imposed in the year, that sales under these licenses could be made to licensed dealers only. It was, however, more than made up by the increased revenue derived from the next class of licenses mentioned below.

109. *Licenses for the sale of foreign liquor (not to be consumed on the premises) to any person.*—This class of licenses corresponds to the retail shop licenses described in paragraph 141 of the report for 1892–93. In place of the fee of Rs. 175 in the Madras town and Rs. 125 in the mofussil a graduated scale of fees with reference to the quantity sold, as shown in the margin, was introduced. The restriction under which retail shop licensees were not allowed to sell more than two imperial gallons in one transaction was also removed. As a result of these changes, the revenue from this class of licenses rose from Rs. 33,900 in 1892–93 to Rs. 41,125 in the year under review. The increase occurred mainly in the Madras town, where the fees amounted to Rs. 15,250 against Rs. 8,375 in the previous year. The figures against Madras and the Nilgiris under this head include the fees for licenses for the retail sale of beer only (1 in Madras and 6 in the Nilgiris) which were issued on payment of Rs. 50 to purchasers of beer taverns.

	RS.
In Madras town—	
For a license covering sales up to 1,000 gallons ..	200
Do. do. 1,500 ,, ..	300
Do. do. 2,000 ,, ..	400
Do. do. over 2,000 ,, ..	600
In the mofussil—	
For a license covering sales up to 1,000 gallons ..	125
Do. do. over 1,000 ,, ..	150

110. *Tavern licenses for the sale of foreign liquor.*—This class of licenses fetched Rs. 1,89,105 against Rs. 2,00,700 in 1892–93, thus showing a decrease of Rs. 11,595. In Madras the large decrease was due to the permission accorded in G.O., dated the 30th January 1893, No. 74, Revenue, to all kinds of foreign liquor licensees to sell in retail colombo arrack, which till the close of 1892–93 could be sold only by such retail licensees as held also tavern licenses. It was also partly due to the exclusion of ordinary arrack and plain rectified spirits manufactured in the country and excised at the

tariff rate of duty from the term "foreign liquor." The decrease in North Arcot, Tinnevelly and Cuddapah was due to the latter of the causes mentioned above. In the Cuddapah district it is also attributed to the completion of the railway works and to losses alleged to have been sustained by the previous licensees. The large falling off in Nellore is said to be the result of reckless bidding in the previous year, while in Madura it is said to be due partly to that cause and partly to the unfavourable state of the season. The increase, on the other hand, in Gódávari, Bellary, Tanjore, Coimbatore and Salem was due to keen competition at the sales. The variations in the other districts are small and call for no comment.

111. *Taverns for the sale of beer only.*—Twenty-seven licenses of this class were sold in the year under review against 26 in the previous year. The amounts realized, as compared with the previous year, are given in the margin. The decrease in the Nilgiris was due to want of competition against Messrs. Leishman and Company, the sole manufacturers of beer in the Presidency, who purchased 11 out of the 16 shops. The increase in Madras was due to the competition excited by the presence at the sales of a representative of the firm mentioned above.

Tracts.	1892–93.		1893–94.	
	Number of shops.	Amount realized.	Number. of shops.	Amount realized.
		RS.		RS.
Bellary	1	60	1	30
Madras	9	1,080	10	2,912
Nilgiris	16	12,700	16	9,305
Total ..	26	13,840	27	12,247

112. *Refreshment room licenses.*—The increase in revenue from refreshment rooms under the supervision and control of Railway and Dák line companies was due to the larger number of licenses taken out during the year. The decrease under other kinds of refreshment rooms may have been due to the enhancement of the rate of fee in the Madras town from Rs. 250 in 1892–93 to Rs. 300 in the year under review.

113. Licenses for the rectification of foreign spirits, which were granted to respectable firms on payment of an annual fee of Rs. 100, decreased from 10 in the previous year to 7 in the year under review. These are shown under the head "Special licenses." In Madura the license granted in 1892–93 was not renewed, while in Madras only 6 licenses were taken out against 8 in the previous year. This class of licenses has been abolished from the beginning of the current year.

Rectification licenses.

114. The variations under the other classes of licenses are small and call for no remark.

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

—	1891–92.		1892–93.		1893–94.		INCREASE OR DECREASE AS COMPARED WITH 1892–93.	
	Quantity.	Duty.	Quantity.	Duty.	Quantity.	Duty.	Quantity.	Duty.
	GALS.	RS.	GALS.	RS.	GALS.	RS.	GALS.	RS.
Spirits	180,605	9,29,197	180,063	9,17,854	167,472	8,56,470	— 12,611	— 61,384
Wines and liqueurs ..	50,268	67,298	51,587	67,471	49,253	61,692	— 2,334	— 5,779
Ale, beer and porter	434,350	28,234	605,991	37,679	395,881	24,579	—210,110	— 13,100
Other sorts	230	14	194	12	601	37	+ 407	+ 25
Total ..	665,453	10,24,743	837,855	10,23,016	613,207	9,42,778	—224,648	— 80,238

116. The quantity imported and the customs duty collected thereon decreased from 837,855 gallons and Rs 10,23,016 in the previous year to 613,207 gallons and Rupees 9,42,778 in the year under review. The decrease occurred under the heads "spirits," "wines and liqueurs," and "ale, beer and porter."

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

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Countries.	SPIRITS. 1892–93.		SPIRITS. 1893–94.		WINES AND LIQUEURS. 1892–93.		WINES AND LIQUEURS. 1893–94.		ALE, BEER AND PORTER. 1892–93.	
	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	83,897	6,70,545	67,087	5,86,360	35,300	2,65,363	19,346	1,58,688	558,503	6,46,308
Ceylon	75,429	1,01,566	78,437	1,01,303	208	1,252	436	1,577	71	230
Germany	7,239	26,337	4,477	15,549	2,172	14,478	1,482	8,420	35,148	80,707
France	8,067	63,019	14,786	1,07,781	9,144	73,636	18,336	1,32,575	24	92
Austria	524	3,592	97	2,308	1,965	11,125	1,364	3,839	40	129
Belgium	3,111	13,685	1,162	5,246	85	1,481	1,078	22,038	2,205	5,754
Holland	1,726	5,094	1,041	4,520	42	901	133	1,854	..	..
Portugal	..	..	..	..	202	2,833	1,700	19,957	..	..
Italy	3	73	117	2,156	684	3,685	1,222	7,258	..	..
Spain	..	..	39	302	900	5,985	1,820	13,238	..	..
Malta	..	..	..	..	117	611	135	780	..	..
Total ..	1,79,996	8,83,911	1,67,243	8,26,025	50,819	3,81,403	47,042	3,70,304	665,991	7,33,211

Countries.	ALE, BEER AND PORTER—cont. 1893–94.		OTHER SORTS. 1892–93.		OTHER SORTS. 1893–94.		TOTAL. 1892–93.		TOTAL. 1893–94.	
	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 ..	377,662	4,54,589	194	639	601	2,716	687,894	15,82,855	464,696	12,02,353
Ceylon	305	930	..	..	..	..	75,708	1,03,048	79,178	1,03,810
Germany	17,790	51,216	..	..	..	..	44,559	1,21,522	23,749	75,185
France	4	10	..	..	..	..	17,235	1,36,797	33,126	2,40,366
Austria	74	225	..	..	..	..	2,529	14,837	1,525	6,372
Belgium	..	..	..	..	..	..	5,401	20,920	2,240	27,334
Holland	..	..	..	..	..	..	1,768	5,995	1,174	6,404
Portugal	..	..	..	..	..	..	202	2,836	1,700	19,957
Italy	..	..	..	..	..	..	687	3,758	1,339	9,414
Spain	..	..	..	..	..	..	900	5,985	1,859	13,540
Malta	..	..	..	..	..	..	117	611	135	780
Total ..	395,835	5,06,970	194	639	601	2,716	837,000	19,99,164	610,721	17,06,015

It will be observed that the imports from the United Kingdom, Germany, Austria, Belgium and Holland show a decrease. In the case of Belgium, however, the decrease in quantity was accompanied by an increase in value. The imports from the other countries show an increase, the increase from France being large.

The net decrease (in quantity) was largest under "ale, beer and porter," and was due to large importations in the previous year made chiefly to complete contracts with regimental canteens.

118. The sub-joined statement shows the quantities of potable and of methylated spirits excised from distilleries 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	277	1,662	..	..
Messrs. Abraham and Co.'s distillery.	1,338	8,330	..	..
Ranipet distillery	581	3,510	624	32
Nellikuppam do.	351	2,102	6,135	464
Tanjore do.	1	5	..	..
Coimbatore do.	2,599	16,791	..	..
Aravenghat do.	2,061	12,327	..	..
Total* .. 1893–94 ..	7,258	44,727	6,809	490
Total* .. 1892–93 ..	7,848	47,087	7,728	514

* Exclusive of 1,693 (against 1,608 in 1892–93) proof gallons of 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 quantities of locally-made "foreign" spirits, both potable and methylated, issued from distilleries decreased from 7,848 gallons and 7,728 gallons, respectively in the previous year to 7,258 gallons and 6,809 gallons, respectively in the year under review; there was a corresponding decrease in the collections of Excise duty thereon. The decrease in the issues of potable spirits is evidently due to the restriction newly imposed during the year, that only spirits coloured and flavoured so as to resemble gin, brandy, whisky or rum could be sold in foreign liquor shops, in consequence of which, it will be observed, issues were made from only seven distilleries in the year against sixteen (including the Madras Sea Customs House) in 1892–93.

119. 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 1892–93.	Consumption of locally-made "Foreign" Spirits in 1893–94.	Difference. Increase.	Difference. Decrease.
	GALS. PROOF.	GALS. PROOF.	GALS. PROOF.	GALS. PROOF.
Ganjám	258	275	17	..
Vizagapatam	..	* 1	1	..
Gódávari	..	..	..	..
Kistna	21	..	..	21
Nellore	4	..	..	4
Cuddapah	410	..	..	410
Anantapur	430	310	..	120
Bellary	439	1,087	648	..
Kurnool	18	8	..	10
Madras	1,168	407	..	761
Chingleput	..	..	..	..
North Arcot	575	20	..	555
South Arcot	9	..	..	9
Tanjore	3	..	..	3
Trichinopoly	1,608	1,693	85	..
Madura	16	* 7	..	9
Tinnevelly	142	..	..	142
Coimbatore	272	76	..	196
Nilgiris	3,562	4,748	1,186	..
Salem	32	..	..	32
South Canara	..	..	..	..
Malabar	..	1	1	..
Total ..	† 8,967	† 8,633	1,938	2,272
Net decrease ..	..	..	334	

* Revised figure.

† Inclusive of the quantities manufactured by the Jesuit Mission at Trichinopoly and exclusive of the issues from the distilleries to Rangoon, Calcutta, Bangalore and Hyderabad.

There was a net decrease of 334 gallons in the consumption of this class of spirits in the several districts. The variations are explained below :—

Cuddapah and Tinnevelly.—The absence of issues in these districts is attributed to the comparatively high price of locally-made "foreign" spirits.

Anantapur and Coimbatore.—The decrease is ascribed to certain tavern licensees not having purchased this kind of liquor during the year.

Bellary.—The increase is reported to be due to improved circumstances owing to the favorable character of the season.

Madras and North Arcot.—The decrease in these districts is said to be the result of the restriction referred to in the previous paragraph.

Trichinopoly.—The figures shown against this district represent the consumption of raisin wine manufactured by the Jesuit Mission at Trichinopoly under the sanction accorded in G.O., dated 12th August 1891, No. 4443. The increase is small and is due to ordinary fluctuations in the requirements of the Mission.

Nilgiris.—The increase is attributed to the larger number of visitors to the Hills.

The variations in the other districts are small and call for no remark.

Breweries.

120. As in the preceding year, there were two breweries at work in the Presidency—the Castle brewery at Aravenghat and the Nilgiri brewery at Ootacamund, both belonging to Messrs. Leishman and Co. The following statement shows the quantities of beer issued from the breweries during the last three years and the duty thereon at the rate of one anna per gallon :—

Year.	Issues.	Duty.
	GALS.	RS.
1891-92	231,205	18,722
1892-93	229,533	14,346
1893-94	400,027	25,002

The large increase in the issues, and consequently in the Excise duty collected, as compared with the previous years, is due to the fact that the Nilgiri brewery was closed during part of 1891–92 and the greater part of 1892–93.

CHAPTER VIII.—OPIUM AND INTOXICATING DRUGS.

Quantity of opium imported.

121. The quantity of opium imported into the Presidency during the year under review amounted to 561 chests of 140¼ lb. each against 535½ * chests during the previous year, and the duty adjusted thereon was Rs. 3,92,700 against Rs. 3,74,850.* The following statement compares the imports into each district during 1892-93 and 1893-94 :—

Districts.	Number of chests imported. 1892-93.	Number of chests imported. 1893-94.
Vizagapatam	* 128	161
Gódávari	* 272½	296½
Kistna	36	31
Bellary	* 3	2
Madras	* 95	68½
South Canara	1	2
Total ...	* 535½	561

A sum of Rs. 38,775 was adjusted on advices received from the Accountant-General, Bombay, on account of the duty on opium supplied to the Native States of Cochin and Travancore, to the French territory of Pondicherry, &c.

122. The total opium revenue of the Presidency for the year under review amounted, as shown below, to Rs. 7,34,880, against Rs. 7,44,401 * for the previous year :—

	1892-93.	1893-94.
	RS.	RS.
Pass-duty on opium imported into the Presidency ...	† 3,74,850	3,92,700
Do. on opium imported into Cochin, Travancore and Pondicherry	28,200	38,775
Rentals for the monopoly of vend (including miscellaneous items)	3,41,351	3,03,405
Total ...	† 7,44,401	7,34,880

123. Although there was an increase under pass-duty, there was a net decrease of Rs. 9,521 in the total opium revenue, due to a falling off in the rentals obtained

* Revised figures.

† Inclusive of Rs. 19,250, being the duty on 27½ chests imported in 1892-93, but adjusted in the accounts for 1893-94.

for the privilege of sale. The sub-joined statement shows the vend rents obtained in the several districts for the years 1892–93 and 1893–94 :—

District.	Rentals.		Increase or decrease.	District.	Rentals.		Increase or decrease.
	1892–93.	1893–94.			1892–93.	1893–94.	
	RS.	RS.	RS.		RS.	RS.	RS.
Ganjám	25,755	21,905	— 3,850	South Arcot	2,478	2,272	— 206
Vizagapatam	* † 82,364	* † 54,940	— 27,424	Tanjore	6,837	6,612	— 225
Gódávari	‡ 93,078	‡ 84,452	— 8,626	Trichinopoly	5,621	4,762	— 859
Kistna	25,563	28,867	+ 3,304	Madura §	6,109	4,893	— 1,216
Nellore	4,511	5,805	+ 1,294	Tinnevelly	3,307	2,752	— 555
Cuddapah	5,544	7,095	+ 1,551	Coimbatore	6,770	5,756	— 1,014
Anantapur	3,600	3,219	— 381	Nilgiris	4,370	6,345	+ 1,975
Bellary	5,193	5,553	+ 360	Salem	5,227	6,121	+ 894
Kurnool	6,190	7,711	+ 1,521	South Canara	1,305	1,070	— 235
Madras	14,080	12,300	— 1,780	Malabar	21,540	15,340	— 6,200
Chingleput	1,809	1,471	— 338				
North Arcot	10,844	12,607	+ 1,763	Total ..	3,41,095	3,00,848	— 40,247

* Includes Rs. 16,139 and Rs. 20,167, the revenue derived from licenses in the Agency tracts in 1892–93 and 1893–94 respectively.

† Includes Rs. 145 and Rs. 3,283, the profits realized by the sale of Government opium to the licensed shops in the Agency tracts in 1892–93 and 1893–94 respectively.

‡ Includes Rs. 4,828 and Rs. 3,827, the rents obtained for the shops in the Agency tracts during 1892–93 and 1893–94, respectively.

§ The Madura taluk opium vend area was under the direct management of Government from July 1893 to February 1894.

Variation in rentals.

124. The rentals show a net decrease of Rs. 40,247 which was chiefly due to the low bids obtained in the Ganjám, Vizagapatam, Gódávari, Madras, Madura, Coimbatore and Malabar districts. The decrease in Ganjám and Vizagapatam is attributed to a rise in the price of Tikia or cake opium at Indore, which is the kind of opium consumed in those districts. In the Ganjám district it was due also to want of competition. In the Gódávari district, it is attributed to the losses alleged to have been sustained by the previous year's renters. The falling off in Madras is attributed to the prohibition of smoking opium on the premises of shops, and in Madura to the unfavorable character of the season. The decrease in Coimbatore was due to want of competition and in Malabar to combination among the bidders. The increase in Kistna and Nellore is attributed to improvement in the season, while in Cuddapah, Kurnool, North Arcot and the Nilgiris it was due to keen competition at the sales. The variations in the other districts are small and call for no remark.

Ganjám Agency tracts.

125. *Ganjám.*—In the Parlákimedi Agency tracts, one license for the sale of opium was granted free of fee; in the Goomsur Agency tracts, the opium renter of the Goomsur taluk was required by the terms of his license to open two shops.

Vizagapatam Agency tracts. Privilege of supply.

126. *Vizagapatam.*—Tenders for the supply of opium to the Agency tracts in this district were called for, as usual, but owing to the rise in the price of Tikia opium, referred to above, and to combination among the Marwari importers in consequence of the loss alleged to have been sustained by the previous year's supply monopolist, only one tender was received for Rs. 5,100 against Rs. 22,225 in 1892–93. The offer was declined as being too low, and the supply of opium was ordered to be kept under the direct management of Government. In May 1893, two central depôts—one at Paravatipuram and the other at Koraput—were established in order to facilitate the supply of opium to the more distant parts during the rainy season. The favorable rate ($3\frac{1}{4}$ tolas per rupee) at which opium was supplied in the previous year to all licensed vendors in Gudem, Paderu and Malkanagiri was abolished during the year under review.

Results of the management.

127. The cost of the opium purchased by the Collector, together with establishment and other charges, amounted to Rs. 1,07,019–7–10, and the receipts from the sale proceeds of the opium to Rs. 1,09,947–1–11. The value of the balance of opium on hand at the end of the year, namely, 1,514 lb. $36\frac{1}{2}$ tolas, was Rs. 15,603–13–5. Including this the gain to Government was Rs. 18,531–7–6. These results are satisfactory.

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Privilege of vend.

128. In accordance with the system explained in paragraph 31 *supra* under which the privilege of vend in the Vizagapatam Agency tracts is disposed of, 79 licenses were sold by auction for Rs. 19,852 (against 56 licenses for Rs. 15,449 in the previous year), 18 licenses were granted on fixed fees (of Rs. 30 and 15) for Rs. 315 (against 33 licenses for Rs. 690 in 1892–93), and one license was issued free of fee (against 7 in the previous year). Thus 98 licenses were granted during the year for Rs. 20,167, against 96 in the previous year for Rs. 16,139. The increase in revenue is due to some shops which had been licensed on fixed fees in 1892–93 having been sold by auction in the year under report and to certain others for which free licenses had been issued having been charged with fixed fees in consideration of increased sales in them.

Gódávari Agency tracts.

129. *Gódávari.*—Shops for the sale of opium in the Agency tracts of the Gódávari district were sold by auction as in previous years. No free licenses were issued as there was no necessity for them. The rentals obtained during the year amounted to Rs. 3,827, against Rs. 4,828 in the previous year. The decrease is attributed to absence of competition among the bidders.

Stock account of opium.

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

Receipts.

	LB.
Opening balance with the several dealers	* 13,566
Received from Indore	81,917
Received from other districts (including quantities in transit at the end of 1892–93)	16,061
Total ...	111,544

Issues.

Quantity retailed	72,486
Do. sent to other districts (including quantities in transit at the end 1893–94)	16,727
Do. sold to vendors of intoxicating drugs	2,883
Exported to Banganapalli	133
Dryage (including quantities destroyed)	1,401
Total ...	93,630
Closing balance ...	17,914

As stated in previous reports, the figures given above are based on information furnished by the renters and are therefore not quite reliable. A comparison of the quantities sent by the Opium Agent at Indore with the quantities shown as received leaves a considerable difference to be accounted for. The Collectors' figures, however, include quantities in transit at the end of 1892–93 and exclude those in transit at the end of 1893–94.

Opium renters' accounts.

131. Statements showing the results of the examination of the opium renters' accounts have been received from ten districts, and it is reported that in most of the other districts the accounts were duly examined. As reported in previous years, Collectors consider the renters' accounts unreliable, but, so far as it goes, the examination of the accounts shows no indication of the renters depending on smuggled opium for their profits.

132. Appendix I shows the number of shops opened for the sale of opium and intoxicating drugs, the consumption of opium, the retail selling prices, &c., in each district.

Shops.

133. The total number of shops opened for the sale of opium and intoxicating drugs prepared therefrom increased from 1,011 * in 1892–93 to 1,057 in the year under review, the increase occurring chiefly in the Gódávari and Madura districts.

* Revised figure.

Consumption of opium.

134. The total quantity of opium, including that used in the manufacture of intoxicating drugs, consumed in the several districts, amounted to 75,369 lb. against 72,922 lb.* in 1892–93, showing a net increase of 2,447 lb. The increase occurred chiefly in the Vizagapatam and Kistna districts, and is attributed in the case of the former to the opening of the East Coast Railway and in the case of the latter to the favorable season. The decrease was largest in North Arcot, and is ascribed to the enhanced rate at which the drug was sold during the year.

Average consumption per head of the population.

135. It will be observed from column 16 of Appendix I that the average consumption of opium per head of the total population of the Presidency amounted to ·085 of a tola, against ·082 in 1892–93. Of the total quantity retailed, namely, 75,369 lb., 64,004 lb. or nearly 85 per cent. was consumed in the four northern districts. The consumption per head of the population is highest, as usual, in the Gódávari district (·726 of a tola); next come Vizagapatam with an average of ·242, Nilgiris with ·157, Madras with ·148, Kistna with ·120, and Ganjám with ·080. The average consumption in the other districts is small, ranging from ·045 in Kurnool to ·003 in South Arcot. The partiality of the inhabitants of the Northern Circars for opium is well-known. On the Nilgiris the high average is accounted for by the climate, and that in Madras is due to the large proportion of Muhammadans, Gujaratis and other opium consuming classes.

Retail selling prices.

136. The retail selling prices of opium were, as usual, lowest in the four northern districts. In the other districts the price varied from 6 annas to 14 annas per tola.

Quantity of intoxicating drugs retailed.

137. The total quantity of intoxicating drugs prepared from opium, sold in the several districts (*vide* column 13 of Appendix H) amounted to 2,676 lb., against 3,277 lb. in 1892–93.

Incidence of opium revenue.

138. Taking the pass-duty on opium as equivalent to Rs. 5 per pound on the actual quantities returned as consumed in each district, the average incidence of the opium revenue per head of the total population of the Presidency was, as in the previous year, 4 pies as shown below:—

Year.	Population of the Presidency.	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.
1892–93	35,616,081	* 72,922	3,64,610	3,41,351	7,05,961	0 0 4
1893–94	35,616,081	75,369	3,76,845	3,03,405	6,80,250	0 0 4

The incidence of taxation varied from 0·3 pies in Chingleput, South Arcot and South Canara to 2 annas 1 pie in Gódávari, and was an appreciable amount only in the last named district and in Vizagapatam (10 pies), Kistna (6 pies), Madras (9 pies), and the Nilgiris (1 anna 4 pies).

Bellary	2
Madras	10
Chingleput	2
North Arcot	6
Tanjore	2
Trichinopoly	6
Total ..	28

139. *Poppy heads.*—Twenty-eight licenses at 8 annas each were issued for the sale of poppy heads in the districts noted in the margin, against 30 in the previous year. The total quantity of poppy-heads retailed was 457 lb., against 426 lb. in 1892–93. The article is not consumed in the Presidency to any great extent. It is generally, if not exclusively, used for medicinal purposes.

140. Particulars of convictions under the Opium Act and the rules framed thereunder are given in Appendix J. One hundred and two cases, affecting 122 persons, were

* Revised figure.

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convicted during the year against 127 cases affecting 150 persons in the previous year; 15 persons were sentenced to imprisonment against 12 in 1892–93. The total amount of fines levied was Rs. 2,221-8-0, the value of confiscated articles Rs. 1,815-6-3, and the amount of rewards granted to informers in the cases in which convictions were obtained was Rs. 868. Appendix K shows the classification of offences under the Opium Act. There were only two cases of smuggling—one in Ganjám and one in Kistna.

Convictions under the Opium Act.

Cases detected by Abkári officers.

141. The following statement shows the particulars of cases detected by Abkári officers under the powers referred to in section 14 of the Opium Act and conferred on them by G.O., dated the 16th December 1887, No. 1160, Rev. Such cases were 206 in number; the difference between this number and the total number of convictions referred to in paragraph 140 *supra* appears to be partly due to a large number of cases being pending before the magistracy.

Sub-divisions.	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	2	2	..	11	..	2	20
Chicacole	7	10	8	1	15	3	6	50
Cocanada	19	8	6	4	1	2	9	49
Masulipatam	2	6	1	..	4	2	2	17
Nellore	2	1	1	..	..	2	1	7
Arcot	..	8	2	1	10	..	..	21
Chingleput	..	..	..	..	..	..	..	..
Negapatam	2	1	..	1	3	..	3	10
Tinnevelly	..	..	1	9	..	..	6	16
Erode	2	1	..	1	3	..	4	11
Calicut	1	2	1	..	..	..	..	4
Madras Town Circle ..	..	1	..	..	..	..	..	1
Total 1893–94	38	40	22	17	47	9	33	206
Total 1892–93 ..	26	39	38	6	42	11	41	203

142. *Ganja, bhang and other intoxicating drugs prepared from the hemp plant.*—Appendix L shows the number of shops licensed for the sale of ganja, bhang and other intoxicating drugs prepared from the hemp plant, the fees obtained therefor at auction, and the quantities of the drugs consumed in each district, as compared with the year 1892–93. It will be observed that 250 licenses were sold for Rs. 51,989, against 246 licenses for Rs. 47,292 in 1892–93. The increase in the number of licenses occurred in the Ganjám and Tanjore districts; the increase under fees occurred in the Ganjám, Gódávari, Kistna, Madras, Chingleput, Madura and South Canara districts, and is attributable chiefly to competition at the sales.

Number of shops and fees realized therefor.

Consumption of ganja, bhang, &c.

143. The total quantity of ganja, bhang and other intoxicating drugs prepared from hemp retailed in the several districts amounted to 79,316 seers, against 63,735 * seers reported in 1892–93. As desired by the Government of India, the figures of consumption for the year under review are shown under the different kinds of preparations ordinarily consumed in the Presidency, viz., ganja, bhang, majam and other kinds. The preparation known as charas is but rarely used in this Presidency.

* *Vide* Board's Proceedings, Mis. No. 4365, dated 27th October, 1893.

The figures given above are those furnished by the shopkeepers and are not to be entirely relied upon. Moreover, 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.

144. *Sonti soru.*—The license for the manufacture and sale of "Sonti soru," an intoxicating rice-liquor of nearly the same strength as ordinary beer, temporarily granted last year (*vide* paragraph 170 of the report for 1892–93), was renewed to the same person, a tobacco merchant in the town of Madras, on the same conditions as before for a period of six months from the 1st December 1893 to the 31st May 1894,

so as to allow of the effects of the working of the license being watched and of a further study of the matter being made. The license fee was Rs. 50 per mensem.

Commissions on Opium and on Hemp drugs.

145. The year under report was marked by the advent of two Commissions, the Royal Commission on opium and the Indian Hemp Drugs Commission. The first, which was appointed by Her Majesty the Queen-Empress to inquire into the production and sale of, and the trade in, opium, did not visit Madras as at first proposed; but witnesses from the Presidency, about a dozen in number, were examined at Bombay, and the written statements of a few others also were placed on record. The other Commission, which was nominated by the Government of India, was entrusted with the investigation into the cultivation of the hemp plant, the preparation of, and the trade in, hemp drugs, and the desirability of probibiting the growth of the plant and the sale of ganja and allied drugs. It visited Madras twice during the year, once in September 1893 in the course of a preliminary tour for the purpose of becoming acquainted with the systems in force in the several Provinces and the objections raised to them, and again in January 1894 for recording the evidence of witnesses. Examination of witnesses by the Commission was conducted at Madras and also at Calicut, Madura and Vizagapatam.

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

146. *General results.*—In the year under report, 32,436 cases affecting 32,592 persons, of which 30,879 cases affecting 30,952 persons were reported during the year, came before the officers of the department, and 49 cases affecting 50 persons were sent to the Magistracy direct without the intervention of the department. These results show a decrease as compared with the figures of the previous year, the reasons for which will be discussed below.

147. The following statement compiled from Appendix N shows the nature of these cases:

Sub-divisions.		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 ..	1892-93 ..	10	148	17	44	29	6	..	17	4	36	310
	1893-94 ..	22	91	37	42	42	8	..	23	2	24	291
Chicacole ..	1892-93 ..	202	132	52	162	49	59	..	21	3	46	726
	1893-94 ..	166	56	37	249	66	30	..	29	17	43	689
Cocanada ..	1892-93 ..	8	10	156	3,536	57	123	..	46	..	23	3,959
	1893-94 ..	11	4	123	2,911	92	118	..	68	9	63	3,399
Masulipatam.	1892-93 ..	74	47	258	302	263	314	..	300	55	222	1,835
	1893-94 ..	75	33	129	442	260	185	..	195	29	8	1,356
Nellore ..	1892-93 ..	17	245	112	267	99	110	1	31	8	136	1,025
	1893-94 ..	3	98	26	196	71	11	..	17	9	11	442
Arcot ..	1892-93 ..	196	155	614	708	553	322	11	108	138	618	3,423
	1893-94 ..	201	92	218	299	397	125	15	81	68	95	1,591
Chingleput..	1892-93 ..	..	..	59	264	91	15	..	16	4	111	560
	1893-94 ..	..	..	16	172	40	16	..	6	..	33	282
Madras Town Circle.	1892-93 ..	3	..	18	93	32	1	..	8	3	8	166
	1893-94 ..	..	..	13	118	42	3	..	9	19	2	206
Negapatam.	1892-93 ..	193	..	495	467	283	224	3	67	31	387	2,150
	1893-94 ..	109	..	509	952	324	244	..	75	24	318	2,556
Tinnevelly.	1892-93 ..	40	10	463	661	656	221	2	86	16	421	2,576
	1893-94 ..	86	7	538	900	616	308	9	100	36	370	2,970
Erode ..	1892-93 ..	110	141	637	2,100	819	138	3	82	39	598	4,567
	1893-94 ..	122	130	398	2,205	887	119	4	69	79	251	4,264
Calicut ..	1892-93 ..	890	965	842	6,227	495	1,624	4	115	21	535	11,727
	1893-94 ..	1,150	1,094	687	7,210	576	1,903	2	123	5	73	12,823
Total ..	1892-93 ..	1,752	1,853	3,623	14,831	3,426	3,156	24	897	322	3,140	33,024
	1893-94 ..	1,945	1,605	2,730	15,706	3,413	3,070	30	787	297	1,299	30,879

Detection in the various Sub-divisions—Chatrapur.

148. In the Chatrapur Sub-division, there was a large increase in the detection of "smuggling" cases which is attributed to better supervision of the work of the preventive officers. The decrease in the detection of cases relating to "illicit distillation" is reported to be

due to the exemplary punishments inflicted during the two previous years, which have resulted in the emigration of the Sondies to Kalahandi and other hill tracts, where they have been allowed to manufacture and sell arrack on favourable terms. The fact that there has been an increase in licit consumption during the year goes to show that the fall in detection is not due to indifference on the part of the preventive staff. The increase under "illicit transport," "unlicensed sales," "possession of liquor without license" and "dilution" are ascribed to constant patrolling and frequent inspections of shops and depôts.

Chicacole.

149. There is a decrease in the detection of Abkári offences in the Chicacole Sub-division, which is specially marked under the important heads of "smuggling" and "illicit distillation." This is reported to be due partly to the emigration of about 300 Sondi families, the notorious illicit distillers and smugglers of the sub-division, to Jeypore and Kalahandi, and partly to the high price charged for the *ippa* flower which has rendered "illicit distillation" less profitable. The increase in licit consumption in the sub-division tends to support the explanation given, but there is little doubt that there is still abundant room for the detection of these classes of offences. Under "illicit manufacture of toddy" there was a large increase, the natural result of the extension during the latter half of the year of the tree-tax system to the Chipurupalle and Palkonda taluks.

Cocanada.

150. In the Cocanada Sub-division, there was a considerable decrease in the number of cases reported. The decrease was chiefly in cases of "illicit tapping" and of "illicit transport" The decrease under the former head is ascribed to better knowledge of the tree-tax rules on the part of the toddy-drawers. The decrease under "illicit transport" is attributed to the fact that permission to draw and transport toddy prior to the issue of licenses was granted to the tappers. The illegality of this authorization has been pointed out to the Assistant Commissioner. The increase under "smuggling" is satisfactory, being due to improved detection of cases of clandestine transport of liquor from French territory and from the Agency tracts of Vizagapatam. The decrease under "illicit distillation" calls for attention. The Deputy Commissioner reports that cases of possession of old stocks of arrack which had lost their original strength in consequence of long keeping, were treated as cases of dilution; hence the increase under this head. Undue attention appears to have been paid to petty offences.

Masulipatam.

151. The number of cases reported in the Masulipatam Sub-division, decreased from 1,835 in 1892-93 to 1,356 during the year under report. The decrease occurred largely in the less important offences; but there was a considerable decrease also in the detection of cases relating to "illicit distillation," which is insufficiently explained and is probably due to inadequate attention having been paid to the detection of that important class of offences. Under "illicit manufacture of toddy," however, there was a large increase, attributable to improved detection. The decrease in offences of a more or less technical nature is satisfactory.

Nellore.

152. In the Nellore Sub-division, there was a decrease under all classes of offences except "use of false measures." Only 3 cases of "smuggling" and 98 cases relating to "illicit distillation" were reported during the year, against 17 and 245 in the previous year. The decrease is very great and has not been satisfactorily explained. There has indeed been an increase in the consumption of licit liquor, but the general falling off in the detection of important offences of all kinds must be attributed to indifference on the part of the preventive staff.

Arcot.

153. In the Arcot Sub-division, the decrease in detection is very marked and occurred under all the heads except "smuggling" and "adulteration." Of the 201 cases of smuggling reported during the year (against 196 in the previous year), 184 were cases of smuggling from foreign territory, 8 from the rented to the excise tracts, and the remaining 9 from tracts where the duty was lower to those where it was higher. The decrease under "illicit

distillation" is attributed to the deterrent punishments inflicted by the Magistrates, and the exemplary manner in which the officials of the villages, where such cases were detected, were dealt with by the Collector of Kurnool, and also to the illicit distillers' having taken to manufacturing in the open which has rendered detection more difficult. There was a decrease under "illicit manufacture of toddy" throughout the sub-division, which is probably due to better understanding of the tree-tax rules on the part of the toddy drawers. Under "adulteration" 15 cases were detected against 11 in the previous year; all of them were cases of mixing noxious drugs with toddy.

Chingleput.

154. The total number of cases reported in the Chingleput Sub-division decreased from 560 in the previous year to 282 in the year under report. The tree-tax system having been extended to the Chingleput and Madurantakam taluks, it is hoped that the detection of illicit tapping cases will receive more attention than has hitherto been bestowed on it.

Madras Town Circle.

155. In the Madras Town Circle there was an increase in detection. Under "unlicensed sales" have been included cases of sale of locally rectified spirits without the label "Spirits manufactured in India" on the bottles. The increase under this head, as also under "illicit manufacture of toddy" is satisfactory, as pointing to improved detection.

Negapatam.

156. In the Negapatam Sub-division there was an increase under all the heads except "smuggling," "adulteration," "use of false measures" and "other offences." The large decrease under "smuggling" is attributable partly to good detection in the previous year, but partly also, it is feared, to less efficient detective work in the Villupuram Circle. In the sub-division, as a whole, there was an improvement in the detection of illicit tapping cases, but in some of the circles insufficient attention is apparently paid to the detection of this class of offences. Too much attention is evidently paid to the detection of minor offences in some circles; this should be checked.

Tinnevelly.

157. In the Tinnevelly Sub-division there was an increase under almost all classes of offences, cases of "illicit distillation," "unlicensed sales" and "other offences" showing a slight decrease. Of the 86 cases of "smuggling" reported during the year (against 40 in the previous year), 24 were cases of "smuggling from foreign territory;" the rest related to the transport of liquor from rented to excise tracts. The decrease under "illicit distillation" occurred under "possession of illicitly distilled spirits." The improvement in the detection of illicit tapping cases is general and there was room for it. The number of reports of more or less technical offences is still much too large.

Erode.

158. The decrease in the total number of offences reported in the Erode Sub-division, occurred chiefly under the less important offences. There was a slight decrease in cases relating to illicit distillation, but the detection of that class of offences was fairly well kept up. Six cases of "smuggling" Pudukota arrack, and seven cases of fraudulent transport of toddy from non-tree-tax into tree-tax areas were detected during the year against none in the previous year. The increase under "illicit manufacture of toddy" and the very great decrease under "other offences" shows that more attention was paid to the detection of the more important offences. The large number under "unlicensed sales" and "use of false measures" is attributable to more efficient patrolling of the preventive parties, and to frequent inspection of shops.

Calicut.

159. Detection improved in the Calicut Sub-division, an appreciable increase being noticeable under all the more important classes of offences. The increase under "smuggling" was brought about by the special exertions and improved efficiency of the frontier forces and the co-operation of the Palghat and Ponnani Circle officers. There was an improvement also in the detection of cases relating to "illicit distillation," which is very rife. Under "illicit manufacture of toddy," the increase is partly due to the operation of the sweet toddy rules in the Malabar district during the whole of the year under report. The increase under "possession of liquor without license" and "unlicensed sales" is ascribed to improved

patrolling, and to increased attention having been paid during the year to the detection of illicit sales by tappers, and of cases of misappropriation of toddy drawn for distillery use.

General detection results.

160. Taking all the sub-divisions together, there was a decrease in the number of offences detected during the year under report, which is mainly owing to the discouragement by the Board of undue interference in petty cases. The large increase under "smuggling" and "illicit manufacture of toddy," contributed chiefly by certain Circle officers in the Southern Division, is satisfactory. Detection in the other divisions calls for increased attention.

161. Appendix M shows the disposal of the 32,436 cases (inclusive of those pending on the 1st April 1893), which came for disposal before the officers of the department during the year.

Departmental disposal.

162. Five thousand three hundred and thirty cases or 16·4 per cent. of the total number of cases that came up for disposal were released departmentally during the year, against 8,171 or 23·5 per cent. in 1892–93, and 24,891 cases or 76·7 per cent. of the cases under disposal were sent by Inspectors for trial this year, as against 24,255 cases or 69·9 per cent. in the previous year. These results are satisfactory, as indicating the better exercise of discretion on the part of the preventive staff in reporting offences. In the Chatrapur, Chicacole and Cocanada Sub-divisions, however, the proportion of releases is undesirably large and is greater than in the previous year. In the Nellore, Chingleput and Tinnevelly Sub-divisions also there has been a slight increase under some of the heads of releases; the attention of the officers concerned will be drawn to this with a view to securing better results in future.

Illegal arrests.

163. The annexed statement shows the number of cases in which the arrests made by departmental officers were declared illegal by the superior officers before whom they came 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	1892–93	9	1	..	10	3·9
	1893–94	..	..	..	..	..
Chicacole	1892–93	3	1	4	8	1·1
	1893–94	1	1	..	2	0·3
Cocanada	1892–93	..	1	..	1	0·03
	1893–94	2	..	3	5	0·1
Masulipatam	1892–93	..	6	7	13	0·7
	1893–94	2	1	1	4	0·3
Nellore	1892–93	5	2	..	7	0·6
	1893–94	3	..	..	3	0·6
Arcot	1892–93	11	4	3	18	0·5
	1893–94	8	2	..	10	0·6
Chingleput	1892–93	6	..	..	6	1·09
	1893–94	..	..	..	..	..
Madras Town Circle	1892–93	1	..	..	1	0·5
	1893–94	2	..	..	2	1·0
Negapatam	1892–93	16	..	..	16	0·7
	1893–94	9	..	..	9	0·4
Tinnevelly	1892–93	10	1	..	11	0·4
	1893–94	11	..	..	11	0·4
Erode	1892–93	33	1	1	35	0·8
	1893–94	21	2	6	29	0·6
Calicut	1892–93	55	..	..	55	0·4
	1893–94	11	1	..	12	0·1
Total	1892–93	149	17	15	181	0·5
	1893–94	70	7	10	87	0·3

The large decrease both in the number and in the proportion of cases in which the arrests made were pronounced illegal is very satisfactory, pointing as it does to the exercise of greater discrimination by the subordinate officers of the department in arresting suspected persons.

164. The number of cases pending before the officers of the department on the 31st March 1894 was 895 or 2·8 per cent. against 1,557 or 4·5 per cent. in 1892–93. There is a marked improvement in the disposal of cases in the Tinnevelly, Erode and Calicut Sub-divisions; but in the Masulipatam Sub-division the percentage of pending cases was excessive, and it increased also (as compared with the previous year) in the Madras Town Circle. The unsatisfactory increase in the former sub-division calls for the prompt attention of the Circle officers.

Pendency of cases.

165. On the whole, there was a fair improvement during the year in the duration of cases disposed of. It was, however, excessive in the following Circles:—Cumbum, Kurnool, Bellary, Anantapur, Conjeeveram, Madanapalle, Erode, Hosúr and Udipi. The Inspectors of these Circles will be directed to dispose of their cases more promptly.

Duration of cases.

Proportion of cases sent for trial.

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

Item.	1892–93.		1893–94.	
	Number.	Percentage.	Number.	Percentage.
Departmental releases	8,171	24·7	5,330	16·9
Written off owing to death, disappearance of parties, &c.	708	2·1	1,320	4·2
Sent for trial	24,255	73·2	24,891	78·9
Total ..	33,134	100·0	31,541	100·0

167. The disposal of cases by the Magistracy is shown in Appendix M. It will be seen that the number and the percentage of acquittals decreased from 763 or 2·7 per cent. of the total number under disposal by the Magistracy in 1892–93, to 577 or 2·0 per cent. in the year under report. The decrease in the proportion of acquittals is specially marked in the Chatrapur Sub-division where improvement was called for. The increase in the percentage of acquittals in the Chingleput Sub-division occurred chiefly in the Covelong Circle, and is attributed to "an ill-formed opinion of the Magistrate about the department;" that in Negapatam is attributed partly to the hostile attitude of some Magistrates, who are said to have acquitted several cases on trivial grounds, and partly to want of proper care on the part of the departmental officers in instituting and conducting prosecutions. The increase in the pendency of cases in the Cocanada and Arcot Sub-divisions, which has affected the percentage of convictions in these sub-divisions, was due to the comparatively large number of cases charged before the Magistracy towards the close of the year. The heavy pendency in the Calicut Sub-division is due to the fact that many cases which have been decided, but the duplicate charge sheets in which have not been returned, have been shown in the departmental returns as pending.

Disposal by the Magistracy.

Rewards.

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

	1892–93.	1893–94.
	RS.	RS.
Chatrapur	2,179	1,431
Chicacole	5,229	3,637
Cocanada	6,293	5,515
Masulipatam	4,997	5,145
Nellore	3,906	4,718
Arcot	9,239	8,157
Chingleput	1,348	1,541
Madras Town Circle	934	2,399
Negapatam	4,617	5,030
Tinnevelly	5,398	9,705
Erode	11,197	17,701
Calicut	29,868	69,855
Total ...	85,305	1,34,834

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It will be observed that there was a large increase in the Tinnevelly, Erode and Calicut Sub-divisions, and in the Madras Town Circle. In the former three sub-divisions the increase is explained by the improved detection and the grant of special rewards in important cases such as smuggling and illicit distillation; in the Madras Town Circle it was due to the successful prosecution during the year of certain cases of rectification without license, sale of country-made brandy under the guise of European liquor, and to the larger number of cases convicted generally. The decrease in the Northern division is the result of the fall in the detection of grave crime.

169. The marginal statement shows the number of assaults on officers of the department in the execution of their duty. The total number of cases shows a decrease as compared with the previous year, which is so far satisfactory; but the number is still large. The reduction may have been partly the result of the wearing of uniform by the departmental officers. It is hoped that, as the Abkári law becomes better understood by the people, the number of assaults will continue to diminish; but, as remarked in the previous report, much depends on the recognition by the Magistracy of the gravity of such attacks on Government officers in the execution of their duty.

Assaults on officers.

Sub-divisions.	1892–93.	1893–94.
Chatrapur	5	2
Chicacole	7	7
Cocanada	6	4
Masulipatam	12	8
Nellore	7	1
Arcot	16	11
Chingleput	5	1
Madras Town Circle	1	..
Negapatam	14	10
Tinnevelly	8	17
Erode	21	25
Calicut	61	34
Total ..	152	120

As usual, Calicut supplies the largest figure, though the number of assaults reported there is considerably less than what it was in 1892–93. Erode comes next with an increase of four over the previous year's number; several of the assaults in this sub-division were connected with arrests made in cases of smuggling Cochin arrack, and some are reported to have been due to misconceptions on the part of village factions that the officers of the department were set up to detect cases at the instigation of the rival factions. No serious injuries are reported to have been caused to the departmental officers in the assaults except in three in the Calicut and one in the Negapatam Sub-divisions. The latter was the most important; Inspector Mr. Muller of the Adirámpatnam Circle, two Sub-Inspectors and a large body of Petty-officers and peons, after conducting house-searches that brought to light illicit possession of toddy on a large scale, were attacked and severely wounded by the villagers of Meppanakkádu in the Pattukkóttai taluk; many of the assailants were convicted by the Sub-Divisional Magistrate and were sentenced to long terms of imprisonment.

Inspections of depôts and shops.

170. The subjoined statement shows the number of inspections of shops and depôts made in the several sub-divisions:—

Sub-divisions.	1891–92.	1892–93.	1893–94.		
			Depôts.	Shops.	Total.
Chatrapur	6,814	6,156	701	6,071	6,772
Chicacole	17,391	18,626	1,274	17,949	19,223
Cocanada	15,274	20,826	2,638	17,447	20,085
Masulipatam	19,061	28,311	2,001	26,223	28,224
Nellore	11,637	14,096	923	11,012	11,935
Arcot	41,047	45,728	2,637	36,575	39,212
Chingleput	6,544	8,880	268	6,109	6,377
Madras Town Circle	33,141	32,001	937	15,901	16,838
Negapatam	28,091	31,841	1,158	35,698	36,856
Tinnevelly	18,480	17,499	1,582	19,077	20,659
Erode	42,686	45,107	2,500	42,479	44,979
Calicut	32,589	34,202	1,693	41,645	43,338
Total ..	272,105	304,926	18,312	276,186	294,498

There was a decrease on the whole in the number of these inspections, which was due to the trial, during the greater part of the year, as a tentative measure, of the system of restricting shop inspections to officers of and above the rank of Assistant Inspectors in certain selected localities. The object of the restriction was to prevent the undue harassing of shopkeepers by Sub-Inspectors too frequently inspecting shops. The system was reported to have worked well in some of the places, but as it was impracticable to introduce it generally, the restriction has since been removed and Sub-Inspectors have been allowed to exercise their normal powers under the careful supervision and check of the Inspectors.

Reports from Assistant Commissioners.

171. The reports from Assistant Commissioners go to show that the relations between the departmental officers and the Police were in general of a satisfactory nature. The station-house officer of Indukurpet (Nellore district) was, however, reported to the Superintendent of Police for obstructive conduct. The village officials are reported to be not unfriendly to the department, but they have not yet shown much interest in Abkári detection. The Bariki of Kallada in the Naupada Circle was found guilty of abetting an accused person in evading an arrest under section 34 of the Abkári Act, and was fined Rs. 15. The Magistracy also was in general well-disposed towards the department.

Reports from Collectors.

172. The Collectors' reports are favorable to the officers of the department, and disclose also the keen interest taken by the Collectors in the Abkári administration of their districts. Frequent inspections of shops were made during the year by the Land Revenue officers in most of the districts, and in others where they have not been so satisfactory instructions have been issued by the Collectors to see to it in future. The Abkári laws are reported to have worked without avoidable friction, and it is observed that no grave complaints were preferred against the departmental officers for undue harshness in carrying out the rules. In the Calicut Sub-division, however, the Assistant Commissioner reports that the department is held in odium by the public, and there were some complaints also against the Abkári officers; but in this connection the Collector observes that in a district like Malabar, where smuggling and illicit tapping are prevalent and almost every one's hand is against Government, it is not surprising that there should be complaints, and he remarks that very few of the charges against the departmental officers were proved.

Warrant of arrest under the Abkári Act.

173. Effect was given in occasional cases during the year to the power declared to be vested in Inspectors of Salt and Abkári Revenue under section 49 of the Abkári Act to issue warrants of arrest on failure of the accused to obey the summons issued under section 48 of the Act without lawful excuse; in no case was the right illegally exercised.

174. The statistics of offences against the Opium law have already been noticed in Chapter VIII.

CHAPTER X.—FINANCIAL RESULTS.

Demand, collection and balance statement of Excise revenue.

175. Appendix O contains separate statements of the demand, collection and balance of Excise revenue under all the major heads. An abstract is subjoined showing the demand, collection and balance under each detailed head of Excise revenue:—

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Detailed head.	DEMAND.			COLLECTION.			REMISSION.			BALANCE.		
	Arrears at the beginning of the year.	Current.	Total.	Arrears.	Current.	Total.	Arrears.	Current.	Total.	Arrears.	Current.	Total.
1	2	3	4	5	6	7	8	9	10	11	12	13
Country Spirits.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
1. License fees of (a) Private distilleries	..	1,600	1,600	..	1,600	1,600	..	..	..	..	..	..
(b) Do. warehouses	..	100	100	..	100	100	..	..	..	..	..	..
(c) Wholesale vend depôts	..	3,340	3,340	..	3,340	3,340	..	..	..	..	..	..
2. Excise duty on country spirits	15,080	29,37,642	29,52,722	14,183	29,37,634	29,51,817	..	..	..	897	8	905
3. Vend rents of (a) Rural vend areas	9,628	7,21,918	7,31,546	7,023	7,11,506	7,18,529	830	..	830	1,775	10,412	12,187
(b) Independent shops	16,210	9,78,397	9,94,607	10,702	9,69,161	9,79,863	4,172	29	4,201	1,336	9,207	10,543
4. Rents for the combined privileges of manufacture and vend of country spirits	14,668	6,97,827	7,12,495	8,819	6,77,347	6,86,166	168	..	168	5,681	20,480	26,161
5. Revenue derived in Agency tracts from (a) License fees	30	1,270	1,300	30	1,270	1,300	..	..	..	..	..	..
(b) Rentals	9,824	87,963	97,787	9,503	82,324	91,827	20	..	20	301	5,639	5,940
(c) Direct Government management	2,396	27,244	29,640	2,266	27,133	29,399	..	..	..	130	111	241
Total ..	67,836	54,57,301	55,25,137	52,526	54,11,415	54,63,941	5,190	29	5,219	10,120	45,857	55,977
Country Spirits and Toddy combined.												
6. Joint rents of country spirits and toddy farms	69	200	269	..	200	200	..	..	..	69	..	69
Toddy.												
7. Rents of (a) Farms	11,183	10,33,044	10,44,227	11,183	10,19,690	10,30,873	..	..	..	..	13,354	13,354
(b) Independent shops	73,474	27,02,503	27,75,977	42,707	26,47,406	26,90,113	7,865	..	7,865	22,902	55,097	77,999
8. License fees of shops	2,561	68,199	70,760	1,109	66,999	68,108	94	..	94	1,358	1,200	2,558
9. Tree-tax (inclusive of fees for tapping licenses in portions of South Canara)	1,31,306	23,80,639	25,11,944	1,11,925	22,59,667	23,71,592	3,684	714	4,398	15,696	1,20,258	1,35,954
Total ..	2,18,523	61,84,385	64,02,908	1,66,924	59,93,762	61,60,686	11,643	714	12,357	39,956	1,89,909	2,29,865
Foreign Liquor.												
10. Brewery license fees	..	30	30	..	30	30	..	..	..	..	..	..
11. Excise duty on (a) Locally-made foreign spirits	..	46,519	46,519	..	46,519	46,519	..	..	..	..	..	..
(b) Country-brewed beer	..	22,107	22,107	..	22,107	22,107	..	..	..	..	..	..
(c) Methylated spirits	..	496	496	..	496	496	..	..	..	..	..	..

Detailed head.	Demand. Arrears at the beginning of the year.	Demand. Current.	Demand. Total.	Collections. Arrears.	Collections. Current.	Collections. Total.	Remissions. Arrears.	Remissions. Current.	Remissions. Total.	Balance. Arrears.	Balance. Current.	Balance. 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 Liquor—cont.												
12. Fees for licenses for the vend of foreign liquor. I. Wholesale	..	2,400	2,400	..	2,350	2,350	..	50	50	..	..	..
II. Retail—												
(a) Shops	237	41,125	41,362	187	41,050	41,237	50	..	50	..	75	75
(b) Hotels	25	875	900	25	875	900	..	..	..	..	..	..
(c) Refreshment rooms. (1) Railway .	..	1,550	1,550	..	1,550	1,550	..	..	..	..	..	..
(2) Others ..	..	2,200	2,200	..	2,200	2,200	..	..	..	..	..	..
(d) Taverns Foreign liquor ..	4,080	1,89,105	1,93,185	1,909	1,56,974	1,58,883	1,539	..	1,539	632	2,131	2,763
Beer. ..	..	12,247	12,247	..	12,247	12,247	..	..	..	..	..	..
(e) Occasional licenses ..	..	504	504	..	504	504	..	..	..	..	..	..
(f) Rectification do. ..	..	700	700	..	700	700	..	..	..	..	..	..
(g) Special do. ..	..	70	70	..	70	70	..	..	..	..	..	..
(h) Auctioneers' do. ..	..	35	35	..	35	35	..	..	..	..	..	..
Total ..	4,342	3,19,963	3,24,305	2,121	3,17,707	3,19,828	1,589	50	1,639	632	2,206	2,838
Miscellaneous.												
13. Contributions for establishments employed at distilleries and warehouses.	..	168	168	..	168	168	..	..	..	..	..	..
14. Penalties and forfeitures	649	34,549	35,198	420	33,956	34,375	110	..	110	119	593	713
15. Miscellaneous. (a) Fees for the licenses for the sale of intoxicating drugs	772	52,050	52,822	676	51,489	52,165	76	..	76	20	561	581
(b) Other items	72	12,233	12,305	72	10,853	10,925	..	..	..	..	1,380	1,380
Total ..	1,493	99,000	1,00,493	1,168	96,466	97,634	186	..	186	139	2,534	2,673
Total, Abkári ..	2,92,263	1,20,60,849	1,23,53,112	2,22,739	1,18,19,550	1,20,42,289	18,608	793	19,401	50,916	2,40,506	2,91,422
Opium.												
16. Pass duty on opium imported from Indore	..	4,11,950	4,11,950	..	4,11,950	4,11,950	..	..	..	..	..	..
17. Vend rents of farms	39,584	2,97,565	3,37,149	35,711	2,78,390	3,14,101	58	99	157	3,815	19,076	22,891
18. Gain on sale-proceeds of opium	..	3,283	3,283	..	3,283	3,283	..	..	..	..	..	..
19. Miscellaneous	1	2,557	2,558	1	2,557	2,558	..	..	..	..	..	..
Total, Opium ..	39,585	7,15,355	7,54,940	35,712	6,96,180	7,31,892	58	99	157	3,815	19,076	22,891
Grand Total, Opium and Abkári ..	* 3,31,848	1,27,76,204	1,31,08,052	2,58,451	1,25,15,730	1,27,74,181	18,666	892	19,558	54,731	2,59,582	3,14,313

* Revised figure.

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Arrears.

176. The total arrear demand under Abkári and Opium at the beginning of the year under report was Rs. 3,31,848, of which Rs. 2,58,451 were collected and Rs. 18,666 remitted, leaving a balance of Rs. 54,731 at the end of the year.

Remission of arrears.

177. The largest remissions made were in the Nellore, Madras, North Arcot and Tanjore districts. The amount of remissions in Nellore is made up of the arrears of kist due on, and loss by the re-sale of, an arrack rent area, two taverns and a large number of toddy shops; that in Madras is the loss arising from the re-sale of a few arrack shops and taverns and from the default made by the licensees of a toddy shop and a foreign liquor retail shop; and that in North Arcot and Tanjore represents the arrears due by certain arrack, toddy and tavern shop licensees.

Current demand.

178. The total current demand amounted to Rs.1,27,76,204, against Rs.1,21,17,420 for the previous year, showing an increase of Rs. 6,58,784 or over 5 per cent. The following statement shows the current demand under all the major heads of Abkári and Opium revenue for the year 1893–94 and seven preceding years:—

Heads of revenue.	1886–87.	1887–88.	1888–89.	1889–90.	1890–91.	1891–92.	1892–93.	1893–94.
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Country spirits ..	45,63,574	44,00,039	46,73,827	54,42,923	57,19,208	54,50,225	52,48,292	54,57,301
Do. and toddy combined ..	7,89,499	8,05,938	7,99,847	4,49,619	71,668	48,695	25	200
Toddy	30,81,315	35,89,539	39,65,736	44,20,164	51,76,370	54,96,682	57,66,150	61,34,385
Foreign liquor ..	92,729	3,05,837	3,02,669	3,81,764	3,47,288	2,76,303	3,22,606	3,19,963
Miscellaneous		12,052	11,680	29,634	37,743	90,130	83,396	99,000
Total, Abkári ..	85,27,117	91,13,405	97,53,759	1,07,24,104	1,13,52,277	1,13,62,035	1,14,20,469	1,20,60,849
Opium	6,70,380	6,59,568	6,74,411	5,99,168	7,23,527	6,86,789	6,96,951	7,15,355
Grand Total, Excise ..	91,97,497	97,72,973	1,04,28,170	1,13,23,272	1,20,75,804	1,20,48,824	1,21,17,420	1,27,76,204

Causes for variations under the several major heads.

179. The increase under country spirits is the result of larger realizations of Excise duty chiefly in the Ganjám, Vizagapatam, Cuddapah, Anantapur, Bellary, Madras, North Arcot, Salem and Malabar districts, higher rentals obtained for the combined privileges of manufacture and sale of country spirits in the rented tracts, and increased rentals derived from the Ganjám and Vizagapatam Agency tracts. The increase of over 4 lakhs under toddy is satisfactory and is due to the extension of the tree-tax and independent shop systems during the year and to their successful working in tracts where they had previously been in force. The decrease under foreign liquor is small and is due to lower fees having been obtained by the sale of taverns. Under "miscellaneous," the increase is chiefly due to the increased revenue derived from the sale of ganja shop licenses. The current demand under opium is inclusive of Rs. 19,250, being the pass duty on opium imported during 1892–93. Deducting this amount and adding it to the demand for that year, the demand for the current year shows a decrease of Rs. 20,096, which is due to lower rentals having been obtained for the privilege of vend chiefly in the districts of Ganjám, Vizagapatam, Gódávari and Malabar.

The percentage of revenue under country spirits levied in the shape of Excise duty and that levied in the shape of rents for the privilege of vend were 54 and 31 per cent. respectively, against 55 and 32 per cent. respectively in the previous year. The remaining 15 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.

Collections.

180. Appendix P shows the collections (both arrears and current) under the several major heads as compared with those of the previous year. It will be observed that the total collections during the year show an increase in fifteen districts and a decrease in the remaining seven districts, the net

increase being Rs. 7,49,775. Of the districts which show an increase Gódávari stands first with the very satisfactory increase of Rs. 2,62,555, due to the high rentals obtained at the sales of arrack and toddy rent-areas, to the successful working of the tree-tax system in the first half of the year under review, to larger imports of opium into the district, and to the prompt collection of arrears during the year. In Malabar, which comes next with Rs. 1,18,274, the increase is more apparent than real as the toddy drawers' strike in North Malabar greatly impeded collections in the previous year. In Ganjám, Vizagapatam, Cuddapah and Bellary the increase is due to the higher rentals obtained at the sales of the privilege of vending arrack and to the increased consumption of country spirits. In Vizagapatam an additional reason for the increase is the successful working of the tree-tax system which was further extended during the year, and in Bellary the excellent results that attended the sales of toddy shops contributed to the increase. The increase in North Arcot is due to larger issues of country spirits and to the extension of the tree-tax and independent toddy shop systems in the district. In Coimbatore the increase is chiefly noticeable under toddy, and is attributable to higher rentals and larger realizations under tree-tax. In Salem the increase is mainly due to larger issues of country spirits. In South Canara it is partly due to that cause but chiefly to higher rentals and the successful extension of the regular tree-tax system.

Causes for variations in collections.

181. According to the Accountant-General's books, the total receipts under Abkári and Opium for 1893–94 exclusive of interest on arrears amounted to Rs. 1,29,64,366, against Rs. 1,21,11,551 * in the previous year, showing a large increase of Rs. 8,52,815. The sub-joined statement explains the difference between the collections as given by the Accountant-General and those of the demand, collection and balance statement (Appendix O summarised in paragraph 175 *supra*). The larger figures given by the Accountant-General are, as usual, mainly due to advance payments:—

Actual gross receipts.

District.	Amount as per treasury account.	Deduct: Collections made on account of other districts.	Deduct: Collections on account of future kists.	Net collections.	Add: Collections made in other districts.	Add: Collections made in advance in previous years and brought to account this year.	Amount as per demand, collection and balance statement.
1	2	3	4	5	6	7	8
	RS.	RS.	RS.	RS.	RS.	RS.	RS.
1. Ganjám	2,67,287	..	2,614	2,64,673	..	276	2,64,949
2. Vizagapatam	5,45,034	..	81,652	4,63,382	91,700	7,235	5,62,317
3. Gódávari	14,85,351	421	1,87,668	12,97,262	1,18,896	2,05,108	16,21,266
4. Kistna	10,67,143	..	83,183	9,83,960	3,216	10,039	9,97,215
5. Nellore	2,17,824	59,277	3,174	1,55,373	35,272	1,285	1,91,930
6. Cuddapah	3,19,066	9,177	31,639	2,78,250	75,207	26,114	3,79,571
7. Anantapur	3,93,808	14,081	1,001	3,78,726	39,941	2,804	4,21,471
8. Bellary	6,43,055	22,501	4,045	6,16,489	15	5,634	6,22,138
9. Kurnool	3,20,222	382	18,013	3,01,827	20,105	18,556	3,40,488
10. Madras	14,35,339	3,25,948	38,391	10,71,000	84,403	45,337	12,00,740
11. Chingleput	2,28,385	7,095	12,520	2,08,770	44,395	10,032	2,63,197
12. North Arcot	9,01,723	1,78,670	12,750	7,10,303	1,25,676	12,121	8,48,100
13. South Arcot	7,33,948	69,401	1,03,568	5,57,979	4,650	1,02,266	6,64,895
14. Tanjore	10,18,833	14,122	71,920	9,32,791	6,720	71,216	10,10,727
15. Trichinopoly	3,46,652	28,815	14,625	3,03,212	61,754	14,398	3,79,364
16. Madura	4,02,134	1,634	20,034	3,80,466	3,405	13,758	3,97,629
17. Tinnevelly	2,56,184	3,069	9,538	2,43,577	95	8,240	2,51,912
18. Coimbatore	7,06,300	1,24,712	13,732	5,67,856	20,353	13,080	6,01,269
19. Nilgiris	1,80,606	..	2,889	1,77,717	59,863	1,439	2,39,019
20. Salem	6,49,640	18,012	23,630	6,07,998	16,395	20,356	6,44,749
21. South Canara	4,02,870	..	16,598	3,86,272	..	15,789	4,02,061
22. Malabar	4,42,982	..	8,342	4,34,640	27,799	6,735	4,69,174
Total ..	1,29,64,366	8,77,317	7,64,526	1,13,22,523	8,39,840	6,11,818	1,27,74,181

182. The balance that remained to be collected at the end of the year under both arrears and current was Rs. 3,14,313 against Rs. 3,31,848 * in the previous year. This amount has been reduced by subsequent collections and remissions to Rs. 82,088 at the end of July 1894.

Balance.

* Revised figure.

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183. The charges debitable to Excise during the year amounted to Rs. 6,01,440, against Rs. 5,85,174 in the previous year. As pointed out in the report for the previous year, 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—*vide* G.O., dated 18th December 1891, No. 1338, Financial, communicated in G.O., dated 8th January 1892, Mis. No. 111, Revenue, and G.O., dated 27th May 1892, Mis. No. 2580, Revenue. 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. The increase of Rs. 16,266 in Excise charges is explained in paragraph 115 of the Salt Administration Report for 1893–94.

Excise charges.

184. The net Abkári and Opium receipts for 1893–94, after deducting charges, amounted to Rs. 1,23,62,926, showing an increase of Rs. 8,36,549 as compared with the amount realized in 1892–93:—

	1892–93.	1893–94.
	RS.	RS.
Receipts as per Accountant-General's figures.	1,21,11,551	1,29,64,366
Charges	5,85,174	6,01,440
Net receipts ...	1,15,26,377	1,23,62,926
Increase ...	8,36,549	

185. The incidence per head of population of the total Excise (Abkári and Opium) receipts amounted to As. 5–10 in the year under review against As. 5–5 in 1892–93.

General Incidence of taxation.

186. The statistics required by the Government of India, Finance and Commerce Department, in its order, dated the 20th February 1893, No. 721-Ex., are given in Appendix Q. Form 2 showing the particulars of Excise charges is omitted for the reasons given in paragraph 183 *supra*.

Forms of Imperial returns.

187. The instructions relating to the maintenance of an inventory of valuable stock have been duly carried out in the Board's office and in the subordinate offices during the year.

Inventory of valuable stock.

(Signed) D. D. MURDOCH,
Secretary to the Commissioner of
Salt, Abkari and Separate Revenue.

MADRAS.
27th September 1894.

(True Copy.)

(Signed) EDMUND MILLETT,
Assistant Secretary.

APPENDIX A.

STATEMENT showing the various systems in force at the close of 1893-94 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 the towns of Berhampur, Gopalpur, Chicacole and Parlákimedi, the number of vend areas being 35. The shops in the excepted towns are separately sold.	The shops in the Chicacole taluk and in the towns of Gopalpur, Ichchhá-puram, Baruva, Chatrapur, Aska and Russellkonda are sold separately. In the rest of the ordinary tracts the privilege of sale is disposed of by auction, the district being divided into 31 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 distilleries is allowed for each muttah, licenses being granted to persons nominated by heads of villages on payment of an annual fee of Rs. 10. 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. In the 122 agency villages to which the Abkári Act was extended in July 1893, the contract distillery supply system is in force, the tract being divided into 3 vend areas.	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 Vizianagram, where the shops are sold independently. The number of vend areas is 21.	The tree-tax system is in force in the Sarvasidhi taluk, the Palkonda taluk except the Agency villages, the zamindary division of Chípurupalle and in the rural parts of the zamindary divisions of Anakápalle, Vizagapatam, Bimlipatam and Vizianagram, the exclusive privilege of sale being sold by auction by fixed areas, while in the towns of Vizagapatam, Bimlipatam, Anakapalle and Vizianagram the shops are sold separately under the same system. The number of rent areas in tree-tax tracts is 20 and in other tracts, where the ordinary renting system is in force, 15.
(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 in small areas, subject to the payment of tree-tax on the trees from which toddy is drawn for distillation. The district is divided into 82 arrack rent areas, the number of stills in each being limited.	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, Narsapur, Mandapeta, Samalkot, Tallaveru, Peddapur, Pithapuram and Tuni, where the shops are sold separately. The number of rent areas is 113.
(b) Agency tracts ..	The exclusive privilege of manufacture and sale in 31 villages of the Yernagúdem and Rajahmundry taluks is disposed of by auction under the tree-tax system together with that in the adjoining rent areas of the taluk. 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 31 Agency villages of the Yernagúdem and Rajahmundry taluks. These villages are included in the adjoining farms and the exclusive privilege of sale is disposed of by auction conjointly with them. Toddy is left free in other tracts.
Kistna—		
(a) Guntúr taluk, Sattenapalle ,, Narasaraopet ,, Vinukonda ,, Palnad ,, Nandigáma ,, Bezwada ,, Gudiváda ,, Nuzvid division. Vissannapéta ,, 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, Jaggayyapéta, Vinukonda, Narasaraopet, Nuzvid, Nandigáma and Gudivada, where the shops are separately leased. The number of rent areas is 36.	The tree-tax system is in force in Bandur, Répalle, Bapatla, Nuzvid and Gudiváda taluks, the shops being sold separately. In the Bezwada taluk, Vissannapéta division, Nandigáma taluk, except the Munagala and Lingagiri zamindaris, and in the towns of Guntúr Mangalagiri, Sattenapalle, Phirangipuram, Achanpet, Króśúru, Dáchepalle, Timmurukod, Narasaraopet and Vinukonda, the shops are sold separately under the ordinary renting system, while the exclusive privilege of sale in the rest of the district is disposed of by auction by fixed areas (17 in number).
(b) Bápatla taluk .. Bandur taluk (except Masulipatam town). Répalle taluk.	The exclusive privilege of manufacture and sale is disposed of by auction in small areas, except in the towns of Gudur and Pedana, where the shops are sold separately, subject to the payment of tree-tax upon the trees from which toddy is drawn for distillation. The number of rent areas is 421.	

APPENDIX A—*cont.*

Statement showing the various systems in force at the close of 1893-94 in each district for the manufacture and sale of country spirits and toddy—*cont.*

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 39 rent areas, the exclusive privilege of sale in each of which is put up to auction every year.	The shops in the Nellore taluk and in the portion of the Gudur taluk comprised in the Kristnapatnam circle are separately leased under the tree-tax system, while those in the Kávali taluk and the remaining portion of the Gudur taluk and in the towns of Ongole and Venkatagiri 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 Cuddapah taluk and in the towns of Proddatur, Jammalamadugu, Vayalpad and Madanapalle are separately sold, while the rest of the district is divided into 36 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, Uravakonda, Tadpatri 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 the towns of Bellary, Kudatini, Siruguppa, Hospet, Hosúr, Darójí, Kampli, Tórnagallu, Gádiganúru, Pápináyakanahalli, Adóni, Kósgi and Yemmiganúru. The rest of the district is divided into 27 vend areas.	The shops in the towns of Bellary, Siruguppa, Kudatini, Hospet, Adóni, Yemmiganúru, Kósgi, Rayadrug and Kanekallu are under the separate sale system. The rest of the district is divided into 70 rent areas, the privilege of sale in each of which is sold by auction every year under the ordinary renting system.
Kurnool— (a) Ramallakot taluk .. Nandikotkur ,, Koilkuntla ,, Pattikonda ,, Nandyal ,, Sirvel ,,	These taluks are under the private distillery supply system. The shops in the towns of Kurnool, Nandyal, Nandikotkur, Atmakur, Kálava, Chagalmari, Koilkuntla, Owk, Pattikonda, Pyápalli, Gudur, Ramallakot, Dhone, Paramanchala, Pagidyala, Pánem, Bandiatmakur, Betamcherla, Sirvel, Allagadda, Yallur, Thimmanayanipet, Maddikera, Gonaguntla, Kodumur and Kappatratla are separately leased. The rural tracts are divided into 23 vend areas, the privilege of sale in each of which is sold by auction.	The tract is divided into 25 rent areas, the privilege of sale in each of which is disposed of by auction.
(b) Cumbum taluk .. Markapur ,,	Supply is under the contract distillery system. The privilege of sale is leased by auction by fixed areas, 7 in number, except in the following towns, where shops are sold separately, viz., Cumbum, Giddalur, Racherla, Rajapalem, Markapur, Yerragondapalem, Gollavidippi and Iskatripuravaram.	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 Saidapet 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. A fifth class of shops bearing a license-fee of Rs. 25 was created in the Saidapet taluk from the 1st October 1893. 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 Saidapet taluk).	The district is under the private distillery supply system. The shops in the Conjeeveram, Chingleput and Madurántakam taluks and the town of Tiruvallúr are separately sold. The remaining portion of the district is divided into six vend areas, the privilege of sale in each of which is disposed of by auction every year.	The shops in the Conjeeveram, Chingleput and Madurántakam taluks and the Tahsildar's division of the Tiruvallúr taluk are separately sold under the tree-tax system, and those in the Ponnéri taluk and the remaining portion of the Tiruvallúr taluk are separately sold under the ordinary renting system.

APPENDIX A—*cont.*

Statement showing the various systems in force at the close of 1893-94 in each district for the manufacture and sale of country spirits and toddy—*cont.*

District.	Country spirits.	Toddy.
North Arcot	Supply is under the private distillery system. The shops in the Walajapet, Gudiyátam and Wandiwash taluks and those in the towns of Chittoor, Palmanér, Vellore, Kániyambádi, Ambúr, Arcot, Polur, Kalambur, Arni, Kannamangalam, Tirupati, Chendragiri, Kálahasti, Tiruttani and Puttúr are separately sold. The rest of the district is divided into 33 vend areas, the privilege of sale in each of which is disposed of by auction every year.	The shops in the Walajapet, Gudiyátam, Arcot and Vellore taluks are separately sold under the tree-tax system; those in the Wandiwash, Chittoor and Polur taluks and in the Arni division and in the towns of Tirupati, Chéndragiri, Palmanér, Punganuru, Kálahasti, Maderpák, Kuppam, Tirutani and Puttúr are independently sold under the ordinary renting system. The rest of the district is divided into 12 rent areas, the exclusive privilege of sale in each of which is sold by auction every year.
South Arcot	The district is under the private distillery system. The shops in the towns of Cuddalore, Panruti and Chidambaram 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 vend areas, the right of sale in each of which is leased annually by auction.
Tanjore	Supply is under the private distillery system. The shops in the towns of Tanjore, Tiruvádi, Kumbakónam, Máyavaram and Negapatam 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 34.	The taluks of Tanjore, Kumbakónam, Negapatam, Máyavaram, Shiyali, Nannilam, Mannárgudi and Tiruturaippúndi are under the tree-tax system with separate sale of shops, while in the Pattukkóttai taluk the shops are separately sold under the 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 tree-tax system and shops are sold separately.
Madura	The district is under the private distillery supply system. Shops are sold separately in the towns of Madura, Sivaganga, Ramnad, Dindigul, Palni, and Periyakulam, the rest of the district being divided into 45 vend areas.	In the Madura taluk and the Sivaganga, Tiruppattúr and Tiruppuvanam divisions shops are sold separately under the tree-tax system, while in the Periyakulam and Dindigul taluks and in the towns of Palni, Ramnad, Kílakarai, Pámban and Rameswaram they are sold separately under the ordinary renting system. The rest of the district is divided into 20 rent areas.
Tinnevelly	Supply is under the private distillery system. The shops in the Tinnevelly and Ottappidáram taluks are under the separate sale system. The rest of the district is divided into 29 vend areas.	In the Ambásamudram taluk the shops are sold separately under the tree-tax system, while in the Tenkási, Tinnevelly, Srívilliputtúr and Tenkarai taluks, in the Ottappidáram cusbah Revenue Inspector's division, in the Tuticorin town and in the Unions of Sivakási and Virudupati they are sold separately under the ordinary renting system. The remaining portion of the district is divided into 13 rent areas.
Coimbatore	The district is under the private distillery supply system. The shops are separately sold by auction.	The shops in the Coimbatore, Palladam and Erode taluks are sold separately under the tree-tax system. In the remaining taluks the shops are sold separately under the ordinary renting system.
Nilgiris	The district is under the private distillery supply system and the shops are sold separately.	No toddy revenue is raised in the district.
Salem	Supply is under the private distillery system. All the shops in the district are separately leased.	The Salem, Námakkal, Hosúr, Tiruchengódu and Atur taluks are under the tree-tax system, the shops being sold separately. In the remaining taluks the shops are sold separately under the ordinary renting system.

APPENDIX A—*cont.*

Statement showing the various systems in force at the close of 1893-94 in each district for the manufacture and sale of country spirits and toddy—*cont.*

District.	Country spirits.	Toddy.
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 force throughout the whole district with the exception of a few ghât and forest villages in the Udipi and Uppinangádi taluks where a modified form of the system under which licenses are issued on payment of a fee imposed on each toddy drawer continues in force. Two classes of licenses are issued in the district for the vend of toddy, viz., (i) licenses for shops which are sold by auction and (ii) booth licenses which are issued to toddy-drawers on payment of fixed fees and which are restricted to non-tree-tax areas.
(*b*) Mangalore taluk (excluding the town abkári area). Kásaragód taluk. Uppinangádi „ Udipi „ Coondapoor „	These tracts are under the renting system, but the privileges of manufacture and sale are separated. They are 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 distillers are required to maintain depôts for the convenience of shop-keepers. There were 12 such sub-stills and 12 depôts. In tree-tax areas the privilege of manufacturing spirits is subject to the payment of tree-tax on trees from which the toddy required for distillation is 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 this taluk.
(*b*) Chirakkal taluk .. Kóttayam „ Calicut „ Palghat „ Kurumbranát „ Ernad „ Walavanad (excluding the Attapadi valley). Ponnáni taluk.	The supply is under the contract distillery system. Arrack is manufactured from toddy, the renter being bound to obtain the toddy required for distillation from trees marked 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, 96 in number, except in the Calicut and Pálghat taluks and in the towns of Cannanore, Talipparamba, Tellicherry, Kuttaparamba, Badagara, Quilandi, Malappuram, Manjeri, Angádipuram, Ponnáni and Chávakkát, where shops are sold separately.	In the whole of the Malabar district, excepting the Wynaad taluk, the Attapadi valley of the Walavanad taluk, Anjengo, Tangassóri 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.	No toddy revenue is raised.
(*e*) Seven outlying pattams— Tamboli. Anthony Fernandez. Tekkeporuppinkara. Manakodam. Athayakad. Kottur. Palliport hospital paramba.	These tracts are under the combined arrack and toddy renting system. The exclusive privilege of manufacturing and vending country spirits and toddy is disposed of conjointly. The tracts are sold as one rent area.	
(*f*) 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.	

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APPENDIX A—(ABSTRACT).

STATEMENT showing the progress made in 1893–94 as compared with 1892–93 in introducing the several improved methods of administration for country spirits and toddy.

Districts.	Arrack.						Toddy.			
	Contract distillery supply system.		Private distillery supply system.		System of independent sale of shops.		Tree-tax system.		System of independent sale of shops.	
	1892-93.	1893-94.	1892-93.	1893-94.	1892-93.	1893-94.	1892-93.	1893-94.	1892-93.	1893-94.
1	2	3	4	5	6	7	8	9	10	11
Ganjám ..	Whole district except the Agency tracts.	Whole district except a portion of the Agency tracts.	..	..	The Berhampur town (under the contract distillery supply system).	The towns of Berhampur, *Gopalpur*, *Chicacole* and *Parlákimedi* (under the contract distillery supply system).	....	....	The towns of Gopalpur, Ichchhápuram, Baruva, Chatrapur, Aska, Russelikonda, Parlákimedi, Tekkali and Chicacole (9 *towns* under the ordinary renting system).	*The Chicacole taluk* and the towns of Gopalpur, Ichchhápuram, Baruva, Chatrapur, Aska and Russellkonda (1 *taluk and* 6 *towns* under the ordinary renting system).
Vizagapatam ..	Whole district except the Agency tracts.	As in 1892-93.	..	..	The towns of Vizagapatam, Bimlipatam and Vizianagram (under the contract distillery supply system).	As in 1892-93	The Sarvasiddhi taluk and the divisions of Anakápalle, Vizagapatam, Bimlipatam and Vizianagram.	The Sarvasiddhi taluk, *the Palkonda taluk* except the Agency villages and the Zemindari divisions of *Chipurupalle*, Anakápalle, Vizagapatam, Bimlipatam and Vizianagram.	The towns of Anakápalle, Vizagapatam, Bimlipatam and Vizianagram (4 *towns* under the tree-tax system).	As in 1892-93.
Gódávari ..	..	..	..	..	....	....	Whole district except a portion of the Agency tracts.	Whole district (including a greater portion of the Agency tracts than in 1892-93).	The towns of Mandapeta, Amalápuram, Achanta, Palacole, Narsapur, Cocanada, Samalkot, Tallaveru, Rajahmundry, Dowlaishweram, Peddápuram, Ellore, Pithápuram and Tuni (14 towns under the tree-tax system).	As in 1892-93.
Kistna ..	The Guntur, Sattenapalle, Narasaraopet, Vinukonda, Palnad, Nandigáma, Bezwada, and Gudiváda taluks and Nuzvid and Vissannapeta divisions and the Masulipatam town.	As in 1892-93.	..	..	The towns of Guntúr, Bezwada, Masulipatam, Jaggayyapéta, Narasaraopet, Vinukonda and Nuzvid (under the contract distillery supply system).	The towns of Guntúr, Bezwada, Masulipatam, Jaggayyapéta, Vinukonda, Narasaraopet, Nuzvid, *Nandigáma* and *Gudiváda* (under the contract distillery supply system). The towns of *Gudur* and *Pedana* (under the ordinary renting system).	The Bandur, Repalle, Bápatla, Nuzvid and Gudiváda taluks.	As in 1892-93	The towns of Masulipatam, Avanigadda, Nizampatam, Tenali, Repalle, Bápatla, Chirala, Ponnur, Nuzvid, Gannavaram, Wayyur, Gudiváda and Kykalur (13 towns under the tree-tax system). The towns of Guntúr, Mangalagiri, Sattenapalle, Bezwada, Kondepalle, Kankipad, Mylavaram, Jaggayyapéta, Penigunchiprolu, Nandigáma, Vissannapeta, Tiruvur, Dachépalle, Timmarukod, Narasaraopet and Vinukonda (16 towns under the ordinary renting system).	*The Bandur, Repalle, Bapatla, Nuzvid and Gudiváda* taluks (5 taluks under the tree-tax system). *The Bezwada taluk, the Vissannapeta division, the Nandigáma taluk* except the Munagala and Lingagiri zemindaris and the towns of Guntúr, Mangalagiri, Sattenapalle, *Phirangipuram*, *Achampet*, *Krosuru*, Dachépalle, Timmarukod, Narasaraopet and Vinukonda (2 taluks, 1 division and 10 towns under the ordinary renting system).

APPENDIX A—(ABSTRACT)—*cont.*

Statement showing the progress made in 1893–94 as compared with 1892–93 in introducing the several improved methods of administration for country spirits and toddy.

Districts.	Arrack. Contract distillery supply system. 1892–93.	Arrack. Contract distillery supply system. 1893–94.	Arrack. Private distillery supply system. 1892–93.	Arrack. Private distillery supply system. 1893–94.	Arrack. System of independent sale of shops. 1892–93.	Arrack. System of independent sale of shops. 1893–94.	Toddy. Tree-tax system. 1892–93.	Toddy. Tree-tax system. 1893–94.	Toddy. System of independent sale of shops. 1892–93.	Toddy. System of independent sale of shops. 1893–94.
1	2	3	4	5	6	7	8	9	10	11
Nellore ..	..	..	Whole district.	As in 1892–93.	The towns of Nellore, Gudur and Ongole, and the Kota village (under the private distillery supply system).	As in 1892–93 ..	The Nellore taluk.	The Nellore taluk and *the portion of the Gudur taluk comprised in the Krishnápatnam circle.*	The Nellore taluk (1 taluk under the tree-tax system). The Gudur and Kavali taluks and the towns of Ongole and Venkatagiri (2 taluk and 2 towns under the ordinary renting system).	The Nellore taluk and *the portion of the Gudur taluk comprised in the Krishnápatnam circle* (under the tree-tax system). The Kavali taluk and the remaining portion of the Gudur taluk, and the towns of Ongole and Venkatagiri (under the ordinary renting system).
Cuddapah ..	..	..	Whole district.	As in 1892–93.	The Cuddapah town (under the private distillery supply system).	As in 1892–93 ..	....	....	The towns of Cuddapah, Vayalpad and Madanapalle (3 towns under the ordinary renting system).	The *Cuddapah taluk* and the towns of *Proddatur, Jammalamadugu,* Vayalpad and Madanapalle (1 taluk and 4 towns under the ordinary renting system).
Anantapur ..	..	..	Whole district.	As in 1892–93.	The towns of Anantapur, Gooty, Uravakonda, Tadpatri and Dharmavaram (under the private distillery supply system).	As in 1892–93 ..	....	....	Whole district (under the ordinary renting system).	As in 1892–93.
Bellary ..	..	..	Whole district.	As in 1892–93.	The towns of Bellary, Hospet and Adóni (under the private distillery supply system).	The towns of Bellary, *Kudatani, Siruguppa,* Hospet, *Hosúr, Daroji, Kampli, Thornagallu, Gadiganoor, Papanayaranahalli,* Adóni, *Kosigi* and *Yemmiganúru* (under the private distillery supply system).	....	....	The towns of Bellary, Hospet and Adóni (3 towns under the ordinary renting system).	The towns of Bellary, *Kudutani, Siruguppa,* Hospet, Adóni, *Yemmiganúru, Kosigi, Rayadrug* and *Konekallu* (9 towns under the ordinary renting system).

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APPENDIX A—(ABSTRACT)—*cont.*

Statement showing the progress made in 1893–94 as compared with 1892–93 in introducing the several improved methods of administration for country spirits and toddy.

Districts.	Arrack. Contract distillery supply system. 1892–93.	Arrack. Contract distillery supply system. 1893–94.	Arrack. Private distillery supply system. 1892–93.	Arrack. Private distillery supply system. 1893–94.	Arrack. System of independent sale of shops. 1892–93.	Arrack. System of independent sale of shops. 1893–94.	Toddy. Tree-tax system. 1892–93.	Toddy. Tree-tax system. 1893–94.	Toddy. System of independent sale of shops. 1892–93.	Toddy. System of independent sale of shops. 1893–94.
1	2	3	4	5	6	7	8	9	10	11
Kurnool ..	The taluks of Cumbum and Markapur.	As in 1892–93.	The taluks of Ramallakot, Nandikotkur, Koilkuntla, Pattikonda, Nandyal and Sirvel.	As in 1892–93.	The towns of Kurnool, Nandyal, Nandikotkur, Atmakúru, Kalava, Chyagalamarri, Koilkuntla, Owk, Pattikonda, and Pyápali (under the private distillery supply system). The towns of Cumbum and Markapur (under the contract distillery supply system).	The towns of Kurnool, Nandyal, Nandikotkur, Átmakúru, Kalava, Chyagalamarri, Koilkuntla, Owk, Pattikonda, Pyápali, *Gudur, Ramallakot, Dhone, Paramanchala, Pagidyala, Panem, Bandiatmakur, Betamcherla, Sirvel, Allagadda, Yallur, Thimmanayanipet, Maddikera, Gonakuntla, Kodumur* and *Kappatralla* (under the private distillery supply system). The towns of Cumbum and Markapur and the villages of *Giddalur, Racherla, Rajapalem, Yerragondapalem, Gollavidippi,* and *Iskatripuravaram* (under the contract distillery supply system).	....	....	The Cumbum and Markapur taluks (2 taluks under the ordinary renting system).	As in 1892–93.
Madras (including the outside shops, the cantonments St. Thomas' Mount, Pallávaram and Poonamallee, and the rest of the Saidapet taluk of the Chingleput district).	..	..	Whole district.	As in 1892–93.	Whole district .. (under the private distillery supply system).	As in 1892–93 ..	Whole district ..	As in 1892–93 ..	Whole district (under the tree-tax system).	As in 1892–93.
Chingleput (exclusive of the Saidapet taluk).	..	..	Whole district.	As in 1892–93.	The Conjeeveram, Chingleput, and Madurántakam taluks and the town of Tiruvallúr (under the private distillery supply system).	As in 1892–93 ..	The Conjeeveram taluk.	The Conjeeveram, *Chingleput* and *Madurántakam* taluks, and *the Tahsildar's division* of the Tiruvallúr taluk.	The Conjeeveram taluk (1 taluk under the tree-tax system). The Chingleput, Tiruvallúr, Madurántakam and Ponnéri taluks (4 taluks under the ordinary renting system).	The Conjeeveram, *Chingleput* and *Madurántakam* taluks and *the Tahsildar's division* of the Tiruvallúr taluk (3 taluks and 1 *division* under the tree-tax system). The *Ponnéri* taluk and the remaining portion of the Tiruvallúr taluk (under the ordinary renting system).

APPENDIX A—(Abstract)—*cont.*

Statement showing the progress made in 1893–94 as compared with 1892–93 in introducing the several improved methods of administration for country spirits and toddy.

Districts.	Arrack. Contract distillery supply system. 1892–93.	Arrack. Contract distillery supply system. 1893–94.	Arrack. Private distillery supply system. 1892–93.	Arrack. Private distillery supply system. 1893–94.	Arrack. System of independent sale of shops. 1892–93.	Arrack. System of independent sale of shops. 1893–94.	Toddy. Tree-tax system. 1892–93.	Toddy. Tree-tax system. 1893–94.	Toddy. System of independent sale of shops. 1892–93.	Toddy. System of independent sale of shops. 1893–94.
1	2	3	4	5	6	7	8	9	10	11
North Arcot ..	..	..	Whole district.	As in 1892–93.	The Walajapet and Gudiyáttam taluks, and the towns of Chittoor, Vellore, Arcot, Arni, Tirupati, Palmanér, Polur, Tiruttani, Puttúr, Kaniyambadi, Ambúr, Kalambur, Kannamangalam, Chendragiri and Kálahasti (under the private distillery supply system).	The Walajapet, Gudiyáttam and *Wandiwash taluks, and the* towns of Chittoor, Palmanér, Vellore, Kaniyambadi, Ambúr, Arcot, Polur, Kalambur, Arni, Kannamangalam, Tirupati, Chendragiri, Kálahasti, Tiruttani and Púttur (under the private distillery supply system).	The Walajapet and Gudiyáttam taluks	The Walajapet, Gudiyáttam, *Arcot* and *Vellore* taluks.	The Walajapet and Gudiyáttam taluks (2 taluks under the tree-tax system).	The Walajapet, Gudiyáttam, *Arcot* and *Vellore* taluks (4 taluks under the tree-tax system).
									The Arcot, Wandiwash and Vellore taluks, and the towns of Arni, Tirupati, Chittoor and Tiruttani (3 taluks and 4 towns under the ordinary renting system).	The Wandiwash, *Chittoor* and *Polur* taluks; and the *Arni* division, and the towns of Tirupati, *Chendragiri, Palmanér, Punganúru, Kálahasti, Maderpak, Kuppam*, Tiruttani and *Puttúr* (3 taluks, 1 division and 9 towns under the ordinary renting system).
South Arcot ..	..	..	Whole district.	As in 1892–93.	The towns of Cuddalore, Panruti and Chidambaram (under the private distillery supply system).	As in 1892–93 ..	The Cuddalore, Chidambaram, Villupuram and Tindivanam taluks.	As in 1892–93 ..	The Cuddalore, Chidambaram, Villupuram and Tindivanam taluks (4 taluks under the tree-tax system).	As in 1892–93.
									The Tiruvannamalai taluk (1 taluk under the ordinary renting system).	As in 1892–93.
Tanjore ..	..	..	Whole district.	As in 1892–93.	The towns of Tanjore, Kumbakónam, Máyavaram, Negapatam and Tiruvádi (under the private distillery supply system).	As in 1892–93 ..	The Tanjore, Kumbakónam, Negapatam, Máyavaram, Shiyali, Nannilam, Mannárgudi and Tiruttúraippúndi taluks.	As in 1892–93 ..	The Tanjore, Kumbakónam, Negapatam, *Máyavaram*, Shiyali, Nannilam, Mannárgudi and *Tiruttúraippúndi* taluks (8 taluks under the tree-tax system).	As in 1892–93.
									The Pattukkóttai taluk (1 taluk under the ordinary renting system).	As in 1892–93.

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APPENDIX A—(Abstract)—*cont.*

Statement showing the progress made in 1893–94 as compared with 1892–93 in introducing the several improved methods of administration for country spirits and toddy.

Districts.	Arrack. Contract distillery supply system. 1892–93.	Arrack. Contract distillery supply system. 1893–94.	Arrack. Private distillery supply system. 1892–93.	Arrack. Private distillery supply system. 1893–94.	Arrack. System of independent sale of shops. 1892–93.	Arrack. System of independent sale of shops. 1893–94.	Toddy. Tree-tax system. 1892–93.	Toddy. Tree-tax system. 1893–94.	Toddy. System of independent sale of shops. 1892–93.	Toddy. System of independent sale of shops. 1893–94.
1	2	3	4	5	6	7	8	9	10	11
Trichinopoly ..	..	..	Whole district.	As in 1892–93.	The Trichinopoly taluk (under the private distillery supply system).	As in 1892–93 ..	Whole district ..	As in 1892–93 ..	*Whole district* ..	As in 1892–93.
Madura ..	..	..	Whole district.	As in 1892–93.	The towns of Madura, Dindigul, Periyakulam, Palni, Sivaganga and Ramnad (under the private distillery supply system).	As in 1892–93 ..	The Madura taluk and the divisions of Sivaganga, Tiruppattúr and Tiruppuvanam.	As in 1892–93 ..	The Madura taluk and the divisions of Sivaganga, Tiruppattúr and Tiruppuvanam (1 *taluk and 3* divisions under the tree-tax system).	As in 1892–93.
									The Periyakulam and Dindigul taluks, and the towns of Palni, Ramnad, Kílakarai, Pámban and Rámésvaram (2 taluks and 5 towns under the ordinary renting system).	As in 1892–93.
Tinnevelly ..	..	..	Whole district.	As in 1892–93.	The Tinnevelly and Ottappidáram taluks (under the private distillery supply system).	As in 1892–93 ..	The Ambásamudram taluk.	As in 1892–93 ..	The Ambásamudram taluk (1 taluk under the tree-tax system).	As in 1892–93.
									The Tenkási, Tinnevelly, Srívilliputtúr and *Tenkarai* taluks, and the Tuticorin town (4 taluks and 1 town under the ordinary renting system).	The Tenkási, Tinnevelly, Srívilliputtúr and Tenkarai taluks, *the Ottappidáram Cusba Revenue Inspector's division*, the Tuticorin town and the *Unions of Sivakási and Virudupati* (4 taluks, 1 firka, 3 towns under the ordinary renting system).

APPENDIX A—(Abstract)—*cont.*

Statement showing the progress made in 1893–94 as compared with 1892–93 in introducing the several improved methods of administration for country spirits and toddy.

Districts.	Arrack. Contract distillery supply system. 1892–93.	Arrack. Contract distillery supply system. 1893–94.	Arrack. Private distillery supply system. 1892–93.	Arrack. Private distillery supply system. 1893–94.	Arrack. System of independent sale of shops. 1892–93.	Arrack. System of independent sale of shops. 1893–94.	Toddy. Tree-tax system. 1892–93.	Toddy. Tree-tax system. 1893–94.	Toddy. System of independent sale of shops. 1892–93.	Toddy. System of independent sale of shops. 1893–94.
1	2	3	4	5	6	7	8	9	10	11
Coimbatore ..	..	..	Whole district.	As in 1892–93.	The taluks of Coimbatore, Erode, Palladam, Karúr, Pollachi, Udamalpet and Dhárápuram; the Satyamangalam taluk except the Tálavádi firka, the Kollegal Revenue Inspector's firka of the Kollegal taluk, and the Bhaváni Revenue Inspector's firka of the Bhaváni taluk, (under the private distillery supply system).	*Whole district* (under the private distillery supply system).	The Coimbatore, Palladam and Erode taluks.	As in 1892–93 ..	The Coimbatore, Palladam and Erode taluks (3 taluks under the tree-tax system). The Pollachi, Karúr, Udamalpet, Dhárápuram and Bhaváni taluks, the Satyamangalam taluk with the exception of the Tálavádi firka and the Kollegal Revenue Inspector's firka of the Kollegal taluk (under the ordinary renting system).	As in 1892–93. The Pollachi, Karúr, Udamalpet, Dhárápuram, Bhaváni, *Kollegal* and *Satyamangalam* taluks (7 taluks under the ordinary renting system).
Nilgiris ..	..	..	Whole district.	As in 1892–93.	Whole district (under the private distillery supply system).	*As in 1892–93*	*No toddy revenue is raised in the district.*			
Salem ..	..	..	Whole district.	As in 1892–93.	Whole district (under the private distillery supply system).	As in 1892–93 ..	The Salem, Námakkal, Hosúr, Tiruchengódu and Atur taluks.	As in 1892–93 ..	The Salem, Námakkal, Hosúr Tiruchengódu and Atur taluks (5 taluks under the tree-tax system). The Dharmapuri, Krishnagiri, Tiruppattúr and Uttangarai taluks (4 taluks under the ordinary renting system).	As in 1892–93. As in 1892–93.

APPENDIX A—(Abstract)—*cont.*

Statement showing the progress made in 1893–94 as compared with 1892–93 in introducing the several improved methods of administration for country spirits and toddy.

Districts.	Arrack. Contract distillery supply system. 1892–93.	Arrack. Contract distillery supply system. 1893–94.	Arrack. Private distillery supply system. 1892–93.	Arrack. Private distillery supply system. 1893–94.	Arrack. System of independent sale of shops. 1892–93.	Arrack. System of independent sale of shops. 1893–94.	Toddy. Tree-tax system. 1892–93.	Toddy. Tree-tax system. 1893–94.	Toddy. System of independent sale of shops. 1892–93.	Toddy. System of independent sale of shops. 1893–94.
1	2	3	4	5	6	7	8	9	10	11
South Canara ..	The Mangalore town and the surrounding villages.	As in 1892–93.	..	..	The Mangalore town and the surrounding villages (under the contract distillery supply system). The rest of the district (under the ordinary renting system).	As in 1892–93 ..	Whole district with the exception of a few ghát and forest villages in the taluks of Mangalore, Uppinangadi, Udipi and Coondapoor.	Whole district with the exception of a few ghát and forest villages in the Udipi and Uppinangadi taluks.	Whole district with the exception of a few ghát and forest villages in the taluks of Mangalore, Uppinangadi, Udipi and Coondapoor.	Whole district with the exception of a few ghát and forest villages in the Udipi and Uppinangadi taluks.
Malabar ..	The Chirakkal, Kóttayam, Calicut, Palghat, Kurumbranát and Ernad taluks, the Walavanad taluk (excluding the Attapadi valley) and the Ponnáni taluk.	As in 1892–93.	The Wynaad taluk.	As in 1892–93.	The towns of Calicut, Tellicherry, Cannanore and Palghat (under the contract distillery supply system).	The *Calicut* and *Palghat* taluks, and the towns of Cannanore, *Talipparamba*, Tellicherry, *Kuttaparamba*, *Badagara*, *Quilandi*; *Malappuram Manjeri*, *Angadipuram*, *Ponnáni* and *Chavakkat*, (under the contract distillery supply system).	Whole district exclusive of the Wynaad taluk, the Attapadi valley of the Walavanad taluk, Anjengo, Tangasséri and the 17 outlying pattams of Cochin.	As in 1892–93 ..	Whole district exclusive of the Wynaad taluk, the Attapadi valley of the Walavanad taluk, Anjengo, Tangasséri and the 17 outlying pattams of Cochin.	As in 1892–93.

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APPENDIX B.

COMPARATIVE statement showing the number of Arrack and Toddy rent areas and Shops opened in the several districts of the Presidency in 1892–93 and 1893–94.

District.	Arrack.							
	Shops sold separately in taluks and towns.		Vend areas.				Total shops.	
			Number.		Shops.			
	1892–93.*	1893–94.	1892–93.	1893–94.	1892–93.	1893–94.	1892–93.	1893–94.
1	2	3	4	5	6	7	8	9
1. Ganjám	12	(a) 33	35	(p) 38	588	544	600	577
2. Vizagapatam	26	(b) 31	21	21	186	192	212	223
3. Gódávari	..	..	68	(p) 81	1,318	1,307	1,318	1,307
4. Kistna	29	(c) 38	†78	(p) 457	1,677	1,347	1,706	1,385
5. Nellore	28	28	38	(p) 39	306	297	334	325
6. Cuddapah	8	8	41	41	597	583	605	591
7. Anantapur	5	5	24	24	349	288	354	293
8. Bellary	28	(d) 38	28	(q) 27	239	212	267	250
9. Kurnool	23	(e) 41	‡30	(q) 30	410	381	433	422
10. Madras	105	(f) 109	..	..	..	..	105	109
11. Chingleput	102	(g) 111	6	6	89	80	191	191
12. North Arcot	193	(h) 188	39	(r) 33	480	436	673	624
13. South Arcot	22	22	27	27	1,062	1,060	1,084	1,082
14. Tanjore	54	54	35	35	192	208	246	262
15. Trichinopoly	63	(i) 62	19	19	198	192	261	254
16. Madura	28	(j) 30	*46	46	560	576	588	606
17. Tinnevelly	134	(k) 124	29	29	289	284	423	408
18. Coimbatore	465	(l) 555	5	(s) ..	71	..	536	555
19. Nilgiris	32	32	..	..	..	..	32	32
20. Salem	483	(m) 485	..	..	..	..	483	485
21. South Canara	741	(n) 751	17	(t) 17	..	..	741	751
22. Malabar	119	(o) 266	§136	(o) 99	663	404	782	670
Total ..	2,700	3,011	722	1,069	9,274	8,391	11,974	11,402

District.	Toddy.								"Foreign" liquor.	
	Shops sold separately in taluks and towns.		Rent areas.				Total shops.		Number of licenses.	
			Number.		Shops.					
	1892–93.	1893–94.	1892–93.	1893–94.	1892–93.	1893–94.	1892–93.	1893–94.	1892–93.	1893–94.
1	10	11	12	13	14	15	16	17	18	19
1. Ganjám	27	(a) 205	35	(a) 31	413	243	440	448	7	7
2. Vizagapatam	37	(b) 36	30	(t) 35	749	609	786	645	10	11
3. Gódávari	93	93	110	(t) 113	994	907	1,087	1,000	32	34
4. Kistna	96	(c) 1,484	90	(c) 17	1,765	299	1,861	1,783	33	29
5. Nellore	434	(d) 440	36	36	451	468	885	908	17	14
6. Cuddapah	13	(e) 61	41	(e) 36	741	680	754	741	24	19
7. Anantapur	715*	(f) 718	..	..	..	..	715	718	15	13
8. Bellary	35	(g) 44	67	(t) 70	574	559	609	603	14	15
9. Kurnool	237	(h) 222	25	25	735	742	972	964	9	8
10. Madras	449	(i) 469	..	..	..	..	449	469	213	196
11. Chingleput	452	(j) 441	..	..	..	..	452	441	8	8
12. North Arcot	725	(k) 880	21	(k) 12	586	323	1,311	1,203	34	32
13. South Arcot	370	(l) 373	24	24	91	91	461	464	18	18
14. Tanjore	2,120	(m) 2,113	..	..	..	..	2,120	2,113	23	23
15. Trichinopoly	256	(n) 265	..	..	..	..	256	265	13	12
16. Madura	441	(n) 457	20	20	603	565	1,044	1,022	23	26
17. Tinnevelly	448	(o) 467	14	(o) 13	343	335	791	802	20	19
18. Coimbatore	913	(p) 938	3	(p) ..	33	..	945	938	17	18
19. Nilgiris	..	..	..	..	..	..	..	..	69	63
20. Salem	921	(q) 994	..	..	..	..	921	994	17	17
21. South Canara	939	(r) 1,281	..	..	..	..	*1,107	1,281	10	12
22. Malabar	956	(s) 1,323	..	..	..	..	956	1,323	67	57
Total	10,677	13,304	516	432	8,078	5,821	18,923	19,125	693	656

Arrack.

(a) Increase due to shops having been separately sold in the additional towns of Gopalpur, Chicacole and Parlákimedi.

(b) Increase due to the full number sold having been opened in the year.

(c) Increase due to the extension of the separate-shop-system to Nandigáma, Gudiváda, Gudur and Pedana towns.

(d) Increase due to the sale of shops separately in ten additional towns.

(e) Do. do. do. sixteen do.

(f) Increase due to the sale of 55 shops against 50 for 1892–93 in the Saidapet taluk.

(g) Increase due to a larger number of the shops sold having been opened in the year.

(h) Decrease due to the smaller number of shops sold in the year.

(i) Decrease of one shop due to reduction in the number of shops.

(j) Increase due to the full number sold having been opened in the several towns of the district, in addition to two shops in Ramnad town which were worked under direct Government management during the year.

(k) Decrease due to a decrease in the number of shops sold.

(l) Increase due to the extension of the independent shop system to the hill firkas of Satyamangalam, Kollegal and Bhávani taluks, the only tracts in which it was not in force in 1892–93.

(m) Increase due to the larger number of shops sold in the district.

(n) Increase, in spite of the decrease in the number of shops sold, is due to the fact of very few shops having been unopened during the year.

(o) Variations due to shops having been sold separately in the Palghat and Calicut taluks and in nine additional towns of the district.

(p) Increase due to further subdivision of vend areas.

(q) Decrease due to the absence of bids for 1 vend area in Bellary and 2 vend areas in Kurnool.

(r) Decrease due to the sale of shops separately in the Wandiwash taluk.

(s) For absence of vend areas see note (l) above.

(t) Manufacturing not vend areas.

* Revised figures.

	1892–93.	1893–94.
† Vend areas in contract distillery supply tracts	36	36
Vend areas in rented tracts	42	421
‡ Vend areas in contract distillery supply tracts	7	7
Vend areas in private distillery supply tracts	23	23
§ Vend areas in rented tracts	2	2
Vend areas in contract distillery supply tracts	133	96
Vend areas in private distillery supply tracts	1	1

Toddy.

(a) Variations due to the sale of shops separately in the Chicacole taluk.

(b) Decrease due to only 36 shops having been sold during the year.

(c) Variations due to the separate sale of shops in 8 taluks and 3 towns.

(d) Increase due to a larger number sold having been opened.

(e) Variations due to the sale of shops separately in the Cuddapah taluk and 2 towns.

(f) Increase due to the larger number sold during the year.

(g) Increase due to sale of shops separately in 6 additional towns.

(h) Decrease due to the smaller number of shops sold during the year.

(i) Increase due to the larger number of shops sanctioned for the Saidapet taluk.

(j) Decrease due to the smaller number sold.

(k) Variations due to the separate sale of shops in the Chittoor and Polur taluks and the Arni jaghir.

(l) Increase due to the larger number sold.

(m) Decrease due to the smaller number sold.

(n) For increase see note (l) above.

(o) Variations due to the sale of shops separately in the Ottappidáram Revenue Inspector's division.

(p) Variations due to the extension of the separate shop system to the remaining 3 hill firkas in the district.

(q) Increase due to the larger number sold.

(r) Increase due to the increase in the number of shops sanctioned for the district.

(s) Increase due to the small number opened in the latter half of 1892–93, owing to the toddy-drawers' strike.

(t) Increase due to further subdivision of vend areas.

* Revised figure.

APPENDIX C.

STATEMENT showing the consumption of Country Spirits, distribution of Shops, &c., in the several Taluks and Towns during the year 1893–94.

Taluks and towns.	Population as per census of 1891.	Area.	Number of shops opened.	Consumption. 20° under-proof.	30° under proof.	60° under-proof.	Total reduced to proof strength.	Consumption per head (at proof).	Sales per shop (at proof).	Square miles per shop.	Population per shop.	Reported average selling price per gallon of 20° under-proof.	30° under-proof.	60° under-proof.	Remarks.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
GANJAM DISTRICT. *Excise—Contract Distillery Supply System.*															
Rural tracts.		SQ. MLS.		GALS.	GALS.	GALS.	GALS.	GALS.	GALS.			RS. A. P.	RS. A. P.	RS. A. P.	
Berhampur taluk ..	644,845	1,771	379	271	7,443	53,751	26,927	·042	71	4·7	1,701	4 5 4	3 15 7	2 5 11	
Goomsur ,, ..	316,759	1,621	88	84	1,395	17,970	8,232	·026	94	18·4	3,600	6 0 3	4 5 10	2 12 7	
Chicacole ,, ..	564,914	1,325	74	20	1,361	14,090	6,605	·012	89	17·9	7,634	6 0 0	4 10 1	2 11 0	
Parlákimedi maliahs ..	9,592	358	3	..	..	300	120	·013	40	119·3	3,197	..	..	2 4 0	
Total ..	1,536,110	5,075	544	375	10,199	86,111	41,884	·027	77	9·3	2,824	4 12 9	3 15 7	2 8 1	
Tracts in which shops are sold separately.															
Berhampur town ..	25,653	6	12	87	10,955	3,650	9,198	·359	767	·4	2,138	3 3 1	2 2 7	1 12 6	
Gopálpur ,, ..	2,675	1	6	..	485	2,200	1,220	·456	203	·2	446	..	2 6 8	1 8 6	
Chicacole ,, ..	18,241	3	10	167	6,082	7,777	7,502	·411	750	·3	1,824	4 7 0	3 11 3	2 3 7	
Parlákimedi ,, ..	16,390	2	5	25	555	5,504	2,610	·159	522	·1	3,278	4 8 0	3 12 1	2 3 6	
Total ..	62,959	11	33	279	18,077	19,131	20,530	·326	622	·3	1,908	4 1 6	3 12 4	2 0 3	
Grand Total ..	1,599,069	5,086	577	654	28,276	105,242	62,414	·039	108	8·8	2,771	4 8 11	3 9 10	2 6 9	

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APPENDIX C—*cont.*

Statement showing the consumption of Country Spirits, distribution of Shops, &c., in the several Taluks and Towns during the year 1893–94—*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
VIZAGAPATAM DISTRICT. *Excise—Contract Distillery Supply System.*															
Rural tracts.		SQ. MLS.		GALS.	GALS.	GALS.	GALS.	GALS.	GALS.			RS. A. P.	RS. A. P.	RS. A. P.	
Golgonda taluk ..	118,514	525	13	..	2,450	..	1,715	·014	132	40·4	9,116	..	4 8 0	..	
Sarvasiddhi ,, ..	164,966	360	10	..	2,419	..	1,693	·011	169	36	15,497	..	4 1 4	..	
Anakápalle ,, ..	152,157	297	16	..	3,540	..	2,478	·016	155	18·5	9,510	..	4 3 4	..	
Vizagapatam ,, ..	62,814	169	9	..	2,100	..	1,470	·023	163	18·7	6,979	..	3 1 9	..	
Bimlipatam ,, ..	105,482	206	8	..	2,425	..	1,698	·016	212	25·7	13,185	..	2 14 11	..	
Vizianagram ,, ..	135,777	292	4	..	589	..	412	·003	103	73	33,944	..	3 7 4	..	
Chípurupalle ,, ..	156,831	549	13	32	1,338	1,251	1,463	·009	113	42·2	12,064	4 6 0	4 6 1	1 13 2	
Viravilli ,, ..	197,866	424	29	..	2,690	..	1,883	·009	65	14·6	6,823	..	4 8 0	..	
Srungavarapukóta ,, ..	129,323	274	18	..	1,625	200	1,218	·009	68	15·2	7,185	..	3 9 11	2 8 0	
Gajapatinagaram ,, ..	123,796	333	15	..	258	1,744	878	·007	59	22·2	8,253	..	4 8 0	2 4 0	
Palkonda ,, ..	208,821	334	24	..	49	6,456	2,610	·012	109	13·9	8,701	..	4 6 11	2 3 8	
Sálúru ,, ..	83,699	180	16	..	116	4,300	1,801	·021	113	11·2	5,231	..	4 8 0	2 8 0	
Bobbili ,, ..	128,785	268	8	..	50	2,158	898	·007	112	33·5	16,098	..	3 12 0	2 10 10	
Párvátípuram ,, ..	109,185	401	9	..	300	3,700	1,690	·015	188	44·5	12,132	..	4 4 0	2 3 11	
Total ..	1,868,016	4,612	192	32	19,940	19,809	21,907	·012	114	24·0	9,729	..	3 15 1	2 6 9	
Tracts in which shops are sold separately.															
Vizagapatam town ..	34,487	4	14	1,324	34,979	..	25,545	·741	1,825	·3	2,463	3 12 0	3 0 0	..	
Bimlipatam ,, ..	9,827	1	7	114	13,643	..	9,641	·981	1,377	·1	1,404	3 11 9	2 12 8	..	
Vizianagram ,, ..	30,881	2	10	44	22,362	..	15,639	·508	1,560	·2	3,088	3 7 5	2 8 7	..	
Total ..	75,195	7	31	1,482	70,984	..	50,875	·677	1,641	·2	2,426	3 11 10	2 13 0	..	
Grand Total ..	1,943,211	4,619	223	1,514	90,924	19,809	72,782	·037	326	20·7	8,714	3 12 1	3 0 11	2 6 9	

APPENDIX C—*cont.*

Statement showing the consumption of Country Spirits, distribution of Shops, &c., in the several Taluks and Towns during the year 1893–94—*cont.*

Taluks and towns.	Population as per census of 1891.	Area.	Number of shops opened.	Consumption. 20° under-proof.	30° under-proof.	60° under-proof.	70° under-proof.	Total 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.	70° under-proof.	Remarks.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
GODAVARI DISTRICT.																	
Renting System.																	
		SQ. MLS.		GALS.	GALS.	GALS.	GALS.	GALS.	GALS.	GALS.			RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	
Rámachandrapuram taluk.	261,194	399	178	..	..	31,368	19,807	18,489	·070	104	2·2	1,467	..	..	1 8 0	1 4 0	
Amalápuram taluk ..	256,081	506	139	..	..	25,512	..	10,205	·039	73	3·6	1,842	..	..	1 8 0	..	
Narsapur " ..	230,325	437	147	..	..	6,011	54,895	18,673	·082	125	2·9	1,567	..	..	1 8 0	1 2 0	
Bhimavaram " ..	121,994	321	97	..	..	..	32,978	9,893	·081	102	3·3	1,258	..	..	..	1 2 0	
Tanuku " ..	204,048	371	124	..	..	..	107,049	32,115	·151	259	2·9	1,646	..	..	..	1 2 0	
Cocanada division ..	120,907	190	72	..	..	..	66,311	19,893	·164	276	2·8	1,679	..	..	..	1 8 0	
Rajahmundry taluk..	145,789	417	89	..	..	684	73,006	22,175	·152	249	4·7	1,638	..	..	1 8 0	1 2 0	
Peddápuram " ..	137,688	428	106	..	..	1,562	22,092	7,252	·053	68	4·0	1,299	..	..	1 8 0	1 4 0	
Ellore " ..	171,985	729	156	430	391	..	171,797	52,130	·303	334	4·7	1,102	6 0 0	6 0 0	..	1 2 0	
Yernagúdem " ..	136,209	486	130	..	..	..	60,750	18,225	·134	140	3·7	1,045	..	..	..	1 2 0	
Pithápuram division.	83,824	192	41	..	..	10,569	5,583	5,908	·070	144	4·7	2,044	..	..	1 8 0	1 2 0	
Tuni " ..	81,601	320	28	..	..	1,107	4,542	1,805	·022	64	11·4	2,914	..	..	2 4 0	1 8 0	
Total ..	1,951,645	4,796	1,307	430	391	76,813	615,720	216,968	·111	166	3·7	1,493	..	..	1 8 2	1 2 10	
KISTNA DISTRICT.																	
Renting System.																	
Répalle taluk.. ..	222,757	644	299	..	..	..	69,992	20,998	·094	70	2·2	745	..	..	..	1 8 0	
Bápatla "	181,940	679	113	..	..	245	35,557	10,766	·059	95	6·0	1,610	..	..	1 5 0	1 6 0	
Bandur "	159,575	734	324	..	..	..	80,741	24,222	·152	75	2·3	493	..	..	..	1 2 0	
Total ..	564,272	2,057	736	..	..	245	186,290	55,986	·099	76	2·8	767	..	..	..	1 6 0	

APPENDIX C—*cont.*

Statement showing the consumption of Country Spirits, distribution of Shops, &c., in the several Taluks and Towns during the year 1893–94—*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.															
Rural tracts.		SQ. MLS.		GALS.	GALS.	GALS.	GALS.	GALS.	GALS.			RS. A. P.	RS. A. P.	RS. A. P.	
Guntúr taluk ..	143,458	487	72	..	13,333	..	9,333	·065	130	6·8	1,992	..	4 4 7	..	
Palnad " ..	142,011	1,066	76	..	7,513	..	5,259	·037	69	14·0	1,869	..	4 8 11	..	
Narasaraopet " ..	151,058	706	79	..	7,299	..	5,109	·034	65	8·9	1,912	..	4 8 0	..	
Sattenapalle " ..	138,617	714	89	..	11,651	..	8,156	·059	92	8·0	1,557	..	4 8 0	..	
Nandigáma " ..	113,920	636	53	..	6,311	..	4,418	·039	83	12	2,149	..	4 6 1	..	
Bezwada " ..	85,736	423	45	..	6,677	..	4,674	·055	104	9·4	1,905	..	4 8 0	..	
Vinukonda " ..	75,534	629	32	..	1,184	..	829	·011	26	19·7	2,360	..	4 7 6	..	
Gudiváda " ..	113,578	587	71	..	11,942	954	8,741	·077	123	8·3	1,600	..	4 7 2	3 0 0	
Nuzvid division ..	146,991	688	74	..	10,945	..	7,661	·052	104	9·3	1,978	..	4 8 0	..	
Vissannapet division ..	61,118	324	26	100	2,657	..	1,940	·032	75	12·5	2,351	4 8 0	4 7 11	..	
Total ..	1,171,031	6,260	617	100	79,512	954	56,120	·048	91	10·1	1,898	..	4 7 2	..	
Tracts in which shops are sold separately.															
Guntúr town ..	23,359	13	4	..	8,413	..	5,889	·252	1,472	3·2	5,840	..	4 12 3	..	
Masulipatam " ..	38,809	4	8	24,085	302	..	19,479	·502	2,435	·5	4,851	5 4 0	3 13 4	..	
Bezwada " ..	20,741	4	6	196	13,087	..	9,318	·449	1,553	·7	3,457	5 4 0	5 4 0	..	
Vinukonda " ..	6,911	14	2	..	917	..	642	·093	321	7	3,455	..	4 8 0	..	
Narasaraopet " ..	5,309	6	2	..	553	..	387	·073	193	3	2,654	..	4 8 0	..	
Jaggayyapéta " ..	9,717	14	3	..	3,340	..	2,338	·241	779	4·7	3,239	..	5 2 5	..	
Nuzvid " ..	7,637	6	4	..	3,562	..	2,493	·326	623	1·5	1,909	..	3 12 0	..	
Nandigáma " ..	3,064	11	1	..	255	..	179	·058	179	11	3,064	..	4 10 6	..	
Gudiváda " ..	4,732	8	2	..	..	..	..	..	..	4	2,366	..	..	..	
Total ..	120,279	80	32	24,281	30,429	..	40,725	·339	1,273	2·5	3,759	5 4 0	4 14 1	..	
Grand total ..	1,291,310	6,340	649	24,381	109,941	954	* 96,845	·075	149	9·8	1,990	5 3 11	4 9 1	..	

* Revised figures.

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APPENDIX C—*cont.*

Statement showing the consumption of Country Spirits, distribution of Shops, &c., in the several Taluks and Towns during the year 1893-94—*cont.*

NELLORE DISTRICT.

Excise—Private Distillery Supply System.

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
Rural tracts.		SQ. MLS.		GALS.	GALS.	GALS.	GALS.	GALS.	GALS.			RS. A. P.	RS. A. P.	RS. A. P.	
Nellore taluk	168,576	622	50	..	6,154	..	4,308	·025	86	12·4	3,372	..	5 8 0	..	
Gúdúr „	125,918	878	43	..	3,620	..	2,534	·020	59	20·4	2,923	..	5 14 1	..	
Rápúr „	61,311	596	6	..	306	..	214	·003	36	99·3	10,218	..	5 12 0	..	
Atmakúru „	101,154	640	20	..	1,083	..	758	·007	38	32	5,058	..	5 8 0	..	
Kávali „	83,109	548	19	..	2,140	..	1,498	·018	79	28·8	4,374	..	5 7 5	..	
Udayagiri „	100,227	871	20	..	1,078	..	755	·007	38	43·5	5,011	..	5 4 7	..	
Kandukur „	148,475	787	21	..	2,090	..	1,463	·009	70	38·9	7,070	..	6 0 0	..	
Kanigiri „	131,222	1,014	10	..	568	..	398	·003	40	101·4	13,122	..	6 0 0	..	
Ongole „	214,380	793	55	..	4,195	..	2,937	·013	53	14·4	3,898	..	5 0 0	..	
Darsi division	84,631	616	16	..	1,200	..	840	·009	53	38·5	5,289	..	5 10 0	..	
Venkatagiri division ..	56,387	426	12	..	1,245	..	871	·015	73	35·5	4,699	..	6 0 0	..	
Podili division	68,466	564	13	..	696	..	487	·007	37	43·4	5,267	..	5 0 0	..	
Pólúr „	69,593	358	12	..	1,204	..	843	·012	70	29·8	5,799	..	5 0 0	..	
Total ..	1,413,449	8,713	237	..	25,579	..	17,906	·013	60	29·3	4,759	..	5 8 1	..	
Tracts in which shops are sold separately.															
Nellore town	29,336	16	22	..	14,214	..	9,950	·339	452	·7	1,333	..	4 0 3	..	
Gúdúr „	5,691	19	1	..	306	..	214	·038	214	19	5,691	..	6 0 0	..	
Kota village	4,400	13	1	..	146	..	102	·023	102	13	4,400	..	6 0 0	..	
Ongole town	10,860	4	4	..	2,427	..	1,699	·157	425	1	2,715	..	4 4 0	..	
Total ..	50,287	52	28	..	17,093	..	11,965	·238	427	1·9	1,796	..	4 9 0	..	
Grand Total ..	1,463,736	8,765	325	..	42,672	..	29,871	·020	92	26·9	4,504	..	5 2 0	..	

APPENDIX C—*cont.*

Statement showing the consumption of Country Spirits, distribution of Shops, &c., in the several Taluks and Towns during the year 1893-94—*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.*															
Rural tracts.		SQ. MLS.		GALS.	GALS.	GALS.	GALS.	GALS.	GALS.			RS. A. P.	RS. A. P.	RS. A. P.	
Cuddapah taluk	137,520	761	63	5,810	1,076	..	5,401	·039	86	12·1	2,183	4 4 9	3 13 3	..	
Sidhout „	66,810	606	25	1,047	1,860	..	2,140	·032	86	24·2	2,672	5 12 0	5 0 0	..	
Badvel „	93,152	755	20	170	1,413	..	1,126	·012	56	37·7	4,658	6 0 0	5 6 8	..	
Pullampet „	149,109	979	48	..	5,954	..	4,168	·028	87	20·4	3,106	..	4 14 0	..	
Proddatur „	98,418	473	61	4,647	263	..	3,902	·040	64	7·8	1,613	5 4 0	5 12 0	..	
Jammalamadugu taluk ..	101,296	616	83	4,900	101	..	3,991	·039	48	7·4	1,220	6 13 0	6 4 0	..	
Pulivendla taluk	105,842	701	71	532	4,187	..	3,356	·032	47	9·9	1,491	6 0 0	5 6 8	..	
Ráyachóti „	113,236	997	46	1,106	1,363	..	1,839	·016	40	21·7	2,462	6 0 0	5 10 8	..	
Madanapalle „	127,352	837	35	4,144	136	..	3,410	·027	97	23·9	3,639	4 3 8	3 9 0	..	
Vayalpad „	127,043	831	62	2,692	605	..	2,577	·020	42	13·4	2,049	6 12 0	5 8 0	..	
Kadiri „	134,915	1,158	69	3,148	116	..	2,600	·019	38	16·8	1,955	5 14 8	5 9 0	..	
Total ..	1,254,693	8,719	583	28,196	17,074	..	34,509	·028	59	14·5	2,152	5 7 11	5 1 8	..	
Tracts in which shops are sold separately.															
Cuddapah town	17,379	3	8	206	6,407	..	[illegible]	·348	756	·4	2,172	5 0 0	4 8 0	..	
Grand Total ..	1,272,072	8,722	591	28,402	25,481	..	* 40,559	·032	69	15	2,152	5 7 10	4 14 6	..	
ANANTAPUR DISTRICT. *Excise—Private Distillery Supply System.*															
Rural tracts.															
Anantapur taluk	97,315	780	40	2,104		..	1,683	·017	42	19·5	2,433	6 0 0	..	..	
Gooty „	127,755	1,033	67	6,549	50	..	5,274	·041	79	15·4	1,907	5 10 6	[illegible] 14 0	..	
Tadpatri „	102,373	630	87	7,194	..	..	5,756	·056	66	7·2	1,177	6 0 0	..	..	
Dharmavaram taluk ..	111,838	1,214	48	2,317	96	..	1,921	·017	40	25·3	2,331	5 7 0	6 0 0	..	
Penukonda „	80,272	647	25	442	2,223	..	1,910	·024	76	25·9	3,211	4 8 0	4 0 0	..	
Hindupur „	81,678	481	15	669	656	..	994	·012	66	32·1	5,445	6 0 0	5 0 0	..	
Madakasira „	67,993	439	6	196	1,108	.	932	·014	155	73·2	11,332	6 0 0	4 12 0	..	
Total ..	669,274	5,224	288	19,471	4,133	..	18,469	·028	64	18·1	2,324	5 10 6	5 2 11	..	

* Revised figure.

APPENDIX C—*cont.*

Statement showing the consumption of Country Spirits, distribution of Shops, &c., in the several Taluks and Towns during the year 1893-94—*cont.*

Taluks and towns.	Population as per census of 1891.	Area.	Number of shops opened.	Consumption. 20° under-proof.	Consumption. 30° under-proof.	Consumption. 60° under-proof.	Consumption. Total reduced to proof strength.	Consumption per head (at proof).	Sales per shop (at proof).	Square miles per shop.	Population per shop.	Reported average selling price per gallon of 20° under-proof.	Reported average selling price per gallon of 30° under-proof.	Reported average selling price per gallon of 60° under-proof.	Remarks.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
ANANTAPUR DISTRICT—*cont.*															
Excise—Private Distillery Supply System—cont.															
Tracts in which shops are sold separately.		SQ. MLS.		GALS.	GALS.	GALS.	GALS.	GALS.	GALS.			RS. A. P.	RS. A. P.	RS. A. P.	
Anantapur town	6,994	9	1	122	1,418	..	1,090	·156	1,090	9	6,994	6 0 0	6 0 0	..	
Gooty "	6,605	7	1	1,375	..	..	1,100	·167	1,100	7	6,605	6 0 0	..	..	
Uravakonda "	8,557	12	1	1,306	..	..	1,045	·122	1,045	12	8,557	5 12 0	..	..	
Tadpatri "	10,283	11	1	3,228	..	..	2,582	·251	2,582	11	10,283	6 0 0	..	..	
Dharmavaram town ..	6,836	12	1	1,013	..	..	810	·118	810	12	6,836	6 0 0	..	..	
Total ..	39,275	51	5	7,044	1,418	..	6,627	·169	1,325	10·2	7,855	5 15 2	..	..	
Grand Total ..	708,549	5,275	293	26,515	5,551	..	* 25,096	·035	86	18·0	2,418	5 12 2	5 3 3	..	
BELLARY DISTRICT.															
Excise—Private Distillery Supply System.															
Rural tracts.															
Bellary taluk	110,550	896	40	..	3,108	..	2,176	·019	54	22·4	2,764	..	5 4 0 / 6 0 0	..	
Hospet "	63,410	500	12	..	809	..	566	·009	47	41·6	5,284	..	5 0 0	..	
Kudligi "	94,296	863	9	..	713	..	499	·005	55	95·9	10,477	..	4 8 0 / 5 14 0	..	
Adóni "	119,958	826	45	1,549	28	..	1,259	·010	28	18·3	2,666	6 0 0	6 0 9	..	
Hadagalli "	104,040	585	17	..	924	..	647	·006	38	34·4	6,120	..	4 14 5	..	
Harpanahalli taluk ..	82,241	603	18	..	750	..	525	·006	40	46·8	6,326	..	5 4 0	..	
Alúr taluk	88,088	686	33	..	3,914	..	2,740	·031	83	20·8	2,669	..	6 0 0	..	
Rayadrug taluk	97,801	898	43	100	2,949	..	2,144	·022	50	20·9	2,274	5 0 0	5 12 0	..	
Total ..	760,384	5,857	212	1,649	13,195	..	10,556	·014	50	27·6	3,587	5 15 9	5 9 10	..	

* Revised figure.

APPENDIX C—*cont.*

Statement showing the consumption of Country Spirits, distribution of Shops, &c., in the several Taluks and Towns during the year 1893-94—*cont.*

Taluks and towns.	Population as per census of 1891.	Area.	Number of shops opened.	Consumption. 20° under-proof.	Consumption. 30° under-proof.	Consumption. 60° under-proof.	Consumption. Total reduced to proof strength.	Consumption per head (at proof).	Sales per shop (at proof).	Square miles per shop.	Population per shop.	Reported average selling price per gallon of 20° under proof.	Reported average selling price per gallon of 30° under proof.	Reported average selling price per gallon of 60° under proof.	Remarks.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
BELLARY DISTRICT—*cont.*															
Excise—Private Distillery Supply System—cont.															
Tracts in which shops are sold separately.		SQ. MLS.		GALS.	GALS.	GALS.	GALS.	GALS.	GALS.			RS. A. P.	RS. A. P.	RS. A. P.	
Bellary town	59,467	26	20	15	29,249	..	20,486	·344	1,024	1·3	2,973	5 0 0	5 0 0	..	
Kudatini "	4,858	28	1	..	425	..	298	·061	298	28	4,858	..	5 4 0	..	
Siruguppa "	5,478	11	1	..	723	..	506	·092	506	11	5,478	..	5 4 0	..	
Hospet "	12,878	3	3	62	1,669	..	1,218	·095	406	1	4,293	5 0 0	5 0 0	..	
Hosúr * "	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
Daroji "	2,601	14	1	..	375	..	262	·101	262	14	2,601	..	5 0 0	..	
Kámpli "	10,529	8	1	..	525	..	367	·035	367	8	10,529	..	5 0 0	..	
Thornagallu town ..	1,161	6	1	..	55	..	38	·033	38	6	1,161	..	5 0 0	..	
Gadiganoor "	1,130	3	1	2	96	..	69	·061	69	3	1,130	5 0 0	5 0 0	..	
Papanayaranahalli town ..	808	6	1	..	2	..	1	·001	1	6	808	..	5 0 0	..	
Adóni town	26,243	2	5	..	3,653	..	2,557	·097	511	·4	5,249	..	5 0 0	..	
Kósigi "	4,907	5	1	125	22	..	115	·023	115	5	4,907	6 0 0	6 0 0	..	
Yemmiganúru town ..	9,657	6	2	1,613	..	..	1,290	·133	645	3	4,843	5 0 0	..	..	
Total ..	139,742	118	38	1,817	36,794	..	27,207	·195	716	3·1	3,677	5 15 4	5 0 2	..	
Grand Total ..	900,126	5,975	250	3,466	49,989	..	† 37,763	·042	151	23·9	3,601	5 15 6	5 2 1	..	
KURNOOL DISTRICT.															
Excise—Private Distillery Supply System.															
Rural tracts.															
Ramallakot taluk ..	91,468	792	52	2,269	..	..	1,815	·020	35	15·2	1,759	5 2 11	..	..	
Nandikotkur taluk ..	78,680	1,265	32	2,237	..	..	1,790	·023	56	39·5	2,459	6 4 0	..	..	
Nandyal taluk	74,141	809	56	2,098	..	..	1,678	·023	31	14·7	1,348	5 10 0	..	..	
Sirvel taluk	57,086	575	69	1,806	..	..	1,445	·025	21	8·3	827	6 1 11	..	..	
Koilkuntla taluk	78,262	549	44	2,085	..	..	1,668	·021	38	12·5	1,779	6 12 2	..	..	
Pattikonda taluk	112,912	1,031	86	2,832	..	..	2,266	·020	26	12	1,313	6 0 0	..	..	
Total ..	492,669	5,021	338	13,327	..	..	10,662	·022	32	14·9	1,457	5 15 10	..	..	

* No bids. † Revised figure.

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APPENDIX C—*cont.*

Statement showing the consumption of Country Spirits, distribution of Shops, &c., in the several Taluks and Towns during the year 1893–94—*cont.*

KURNOOL DISTRICT—*cont.*

Excise—Private Distillery Supply System—cont.

Taluks and towns.	Population as per census of 1891.	Area.	Number of shops opened.	Consumption: 20° under-proof.	Consumption: 30° under-proof.	Consumption: 60° under-proof.	Consumption: Total reduced to proof strength.	Consumption per head (at proof).	Sales per shop (at proof).	Square miles per shop.	Population per shop.	Reported average selling price per gallon of 20° under-proof.	30° under-proof.	60° under-proof.	Remarks.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
Tracts in which shops are sold separately.		SQ. MLS.		GALS.	GALS.	GALS.	GALS.	GALS.	GALS.			RS. A. P.	RS. A. P.	RS. A. P.	
Kurnool Municipality	24,376	8	7	4,118	..	..	3,294	·135	471	1·1	3,482	4 8 0	..	..	
Gudur town	6,063	21	1	248	..	..	198	·033	198	21	6,063	6 0 0	..	..	
Ramallakot town	1,424	6	1	75	..	..	60	·042	60	5	1,424	6 0 0	..	..	
Dhone	2,620	20	1	137	..	..	110	·042	110	20	2,620	6 0 0	..	..	
Nandikotkur	2,753	9	1	206	..	..	165	·060	165	9	2,753	6 0 0	..	..	
Atmakûru	4,469	17	1	..	..	..	..	..	..	17	4,469	6 14 8	..	..	
Paramanchala	1,588	22	1	98	..	..	78	·049	78	22	1,588	6 0 0	..	..	
Pagidyala	1,070	9	1	51	..	..	41	·038	41	9	1,070	6 0 0	..	..	
Nandyal	10,737	7	3	1,412	..	..	1,130	·105	377	2·3	3,579	6 12 0	..	..	
Kalava	2,284	10	1	145	..	..	116	·051	116	10	2,284	5 15 0	..	..	
Paniem	3,706	10	1	53	..	..	42	·011	42	10	3,706	6 5 0	..	..	
Bandiatmakur	2,416	8	1	51	..	..	41	·017	41	8	2,416	6 6 0	..	..	
Betamcherla	3,008	10	1	183	..	..	146	·049	146	10	3,008	6 14 8	..	..	
Chyagalamarri	3,115	6	1	251	..	..	201	·065	201	6	3,115	6 12 0	..	..	
Sirvel	2,729	18	1	140	..	..	112	·041	112	18	2,729	6 9 8	..	..	
Allagadda	515	4	1	5	..	..	4	·008	4	4	515	7 2 8	..	..	
Yallur	1,723	10	1	150	..	..	120	·070	120	10	1,723	6 8 0	..	..	
Koilkuntla	3,962	8	1	201	..	..	161	·041	161	8	3,962	8 0 0	..	..	
Owk town	2,862	13	1	150	..	..	120	·042	120	13	2,862	5 15 2	..	..	
Thimmanayanipet town ..	1,458	2	1	80	..	..	64	·044	64	2	1,458	6 8 0	..	..	
Pattikonda town	4,383	18	2	566	..	..	453	·103	227	9	2,191	6 0 0	..	..	
Pyápalli	3,719	14	2	213	..	..	170	·046	85	7	1,859	6 0 0	..	..	
Maddikera	7,504	35	1	861	..	..	689	·092	689	35	7,504	6 0 0	..	..	
Gonaguntla	2,661	10	1	130	..	..	104	·039	104	10	2,661	6 0 0	..	..	
Kodumur	5,525	11	1	462	..	..	370	·067	370	11	5,525	6 0 0	..	..	
Kappatratla town	1,999	15	1	5	..	..	4	·002	4	15	1,999	6 0 0	..	..	
Total ..	107,669	320	36	9,991	..	..	7,993	·074	222	8·9	2,991	6 3 2	..	..	
Grand Total ..	600,233	5,341	374	23,318	..	..	18,665	·031	50	14·3	1,605	6 0 7	..	..	

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APPENDIX C—*cont.*

Statement showing the consumption of Country Spirits, distribution of Shops, &c., in the several Taluks and Towns during the year 1893–94—*cont.*

KURNOOL DISTRICT—*cont.*

Excise—Contract Distillery Supply System.

Taluks and towns.	Population as per census of 1891.	Area.	Number of shops opened.	Consumption: 20° under-proof.	Consumption: 30° under-proof.	Consumption: 60° under-proof.	Consumption: Total reduced to proof strength.	Consumption per head (at proof).	Sales per shop (at proof).	Square miles per shop.	Population per shop.	Reported average selling price per gallon of 20° under-proof.	30° under-proof.	60° under-proof.	Remarks.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
Rural tracts.		SQ. MLS.		GALS.	GALS.	GALS.	GALS.	GALS.	GALS.			RS. A. P.	RS. A. P.	RS. A. P.	
Cumbum taluk	104,507	1,027	13	..	614	600	670	·006	52	79	8,039	..	4 2 0	3 0 0	
Markapur ,, ...	89,925	1,072	30	..	1,797	..	1,258	·014	42	35·7	2,997	..	3 13 8	..	
Total ..	194,432	2,099	43	..	2,411	600	1,928	·010	45	48·8	4,522	..	3 14 9	..	
Tracts in which shops are sold separately.															
Cumbum town	5,731	5	2	..	507	..	355	·062	178	2·5	2,865	..	4 8 0	..	
Giddalur village	2,631	8	1	..	130	..	91	·035	91	8	2,631	..	4 2 4	..	
Racherla ,, *	2,924	10	..	..	..	..	..	..	..	..	..	..	..	..	
Rajapalem ,, *	1,809	6	..	..	..	..	..	..	..	..	..	..	..	..	
Markapur town	4,066	11	1	..	570	..	399	·098	399	11	4,066	..	3 12 0	..	
Yerragondapalem village.	2,890	11	1	..	86	..	60	·021	60	11	2,890	..	4 3 7	..	
Gollavidippi ,, *	1,499	9	..	..	..	..	..	..	..	..	..	..	..	..	
Iskatripuravaram ,, *	1,591	14	..	..	..	..	..	..	..	..	..	..	..	..	
Total ..	23,141	74	6	..	1,293	..	905	·039	181	14·8	4,628	..	4 1 10	..	
Grand Total ..	217,573	2,173	48	..	3,704	600	2,833	·013	59	45·3	4,533	..	3 15 10	..	

MADRAS TOWN CIRCLE.

Excise—Private Distillery Supply System.

Taluks and towns.	Population as per census of 1891.	Area.	Number of shops opened.	Consumption: 20° under-proof.	Consumption: 30° under-proof.	Consumption: 60° under-proof.	Consumption: Total reduced to proof strength.	Consumption per head (at proof).	Sales per shop (at proof).	Square miles per shop.	Population per shop.	Reported average selling price per gallon of 20° under-proof.	30° under-proof.	60° under-proof.	Remarks.
Tracts in which shops are sold separately.															
20 Madras town	452,518	29	48	245	64,427	..	60,695	·134	1,264	·6	9,427	6 0 0	4 11 6	..	
Outside shops			4	..	3,887	..	2,721						4 15 6	..	
Cantonment shops ..	224,472	341	3	..	6,968	..	4,877	·071	260	5·6	3,680	..	4 9 9	..	
Rest of the Saidapet taluk.			54	..	11,798	..	8,259						4 9 6	..	
Total ..	676,990	370	109	245	109,080	..	76,552	·113	702	3·4	6,211	6 0 0	4 11 2	..	

* No bids.

APPENDIX C—*cont.*

Statement showing the consumption of Country Spirits, distribution of Shops, &c., in the several Taluks and Towns during the year 1893-94—*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	15	13	14	16
Chingleput District. *Excise—Private Distillery Supply System.*															
Rural tracts.		SQ. MLS.		GALS.	GALS.	GALS.	GALS.	GALS.	GALS.			RS. A. P.	RS. A. P.	RS. A. P.	
Ponnéri taluk	122,418	347	36	..	4,143	..	2,900	·024	81	9·9	3,400	..	5 0 0	..	
Tiruvallúr taluk	165,916	506	44	..	4,330	..	3,031	·018	69	11·5	3,771	..	4 10 7	..	
Total ..	288,334	853	80	..	8,473	..	5,931	·021	74	10·7	3,604	..	4 13 3	..	
Tracts in which shops are sold separately.															
Conjeeveram taluk ..	218,671	514	70	..	14,251	..	9,976	·046	143	7·3	3,124	..	4 8 7	..	
Chingleput ,, ..	137,291	436	19	..	3,283	..	2,298	·047	121	22·9	7,226	..	4 13 9	..	
Madurántakam ,, ..	263,137	696	20	..	1,836	..	1,285	·005	64	34·8	13,157	..	5 0 0	..	
Tiruvallúr town	5,023	2	2	..	1,187	..	831	·165	416	1	2,511	..	5 0 0	..	
Total ..	624,122	1,648	111	..	20,557	..	14,390	·023	130	14·8	5,623	..	4 10 6	..	
Grand Total ..	912,456	2,501	191	..	29,030	..	20,321	·022	106	13·1	4,777	..	4 11 4	..	
North Arcot District. *Excise—Private Distillery Supply System.*															
Rural tracts.															
Chittoor taluk	190,284	792	60	..	5,090	..	3,563	·019	59	13·2	3,171	..	4 15 2	..	
Palmanér ,, ...	46,204	438	17	1,352	..	..	1,082	·023	64	25·8	2,718	5 0 3	..	..	
Pungantru division ..	92,023	648	20	2,481	110	..	2,062	·022	103	32·4	4,601	6 0 0	3 12 0	..	
Vellore taluk	135,268	442	48	..	4,080	..	2,860	·021	60	9·2	2,818	..	4 11 9	..	
Arcot ,, ...	165,950	429	47	..	3,906	..	2,734	·016	58	9·1	3,531	..	4 13 5	..	
Kangundi division ..	54,052	346	16	..	3,636	..	2,545	·047	159	21·6	3,378	..	4 8 0	..	
Polur taluk	125,986	557	47	..	3,606	..	2,524	·020	54	11·9	2,681	..	4 10 1	..	
Arni division	84,417	178	21	..	1,506	..	1,054	·012	50	8·5	4,020	..	4 11 4	..	
Chendragiri taluk ..	96,001	423	39	..	4,037	..	2,826	·029	72	10·8	2,462	..	5 5 1	..	
Kálahasti zamindari ..	136,106	873	38	..	2,281	..	1,597	·012	42	23	3,582	..	4 15 4	..	
Karvetnagar ,, ..	323,347	936	83	..	8,574	..	6,002	·019	72	11·3	3,896	..	5 1 1	..	
Total ..	1,449,638	6,062	436	3,833	36,832	..	28,849	·020	66	13·9	3,325	5 10 6	4 14 8	..	

APPENDIX C—*cont.*

Statement showing the consumption of Country Spirits, distribution of Shops, &c., in the several Taluks and Towns during the year 1893-94—*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—*cont.* *Excise—Private Distillery Supply System—cont.*															
Tracts in which shops are sold separately.		SQ. MLS.		GALS.	GALS.	GALS.	GALS.	GALS.	GALS.			RS. A. P.	RS. A. P.	RS. A. P.	
Walajapet taluk	239,349	484	74	212	16,915	..	12,010	·050	162	6·5	3,234	5 0 11	4 11 4	..	
Gudiyáttam ,, ...	176,709	446	33	13	6,811	..	4,778	·027	126	11·7	4,650	5 1 10	4 12 2	..	
Wandiwash ,, ...	177,723	466	31	..	2,279	..	1,595	·009	51	15·0	5,733	...	4 11 3	..	
Chittoor town ..	9,965	1	6	..	3,602	..	2,521	·253	420	·2	1,661	..	4 1 6	..	
Palmanér ,, ..	1,931	1	1	911	..	..	729	·378	729	1	1,931	6 12 0	..	..	
Vellore ,, ..	44,925	4	9	490	12,557	..	9,182	·204	1,020	·4	4,992	5 5 4	4 12 1	..	
Kániyambádi ,, ..	2,158	5	1	..	337	..	236	·109	236	5	2,158	..	4 14 11	..	
Ambúr ,, ..	10,586	4	2	..	731	..	512	·048	256	2	5,293	..	4 13 1	..	
Arcot ,, ..	10,928	3	4	..	3,989	..	2,792	·255	698	·7	2,732	..	4 8 0	..	
Polur ,, ..	8,631	4	2	..	517	..	362	·042	181	2	4,315	..	4 8 0	..	
Kalambur ,, ..	5,092	1	1	2	309	..	218	·043	218	1	5,092	4 8 0	4 4 4	..	
Arni ,, ..	4,812	1	4	..	2,678	..	1,875	·390	469	·2	1,203	..	4 10 7	..	
Kannamangalam town ..	2,501	1	1	..	227	..	159	·064	159	1	2,501	..	4 11 5	..	
Chendragiri ,, ..	4,193	12	3	4	674	..	475	·113	158	4·3	1,398	4 4 0	5 4 3	..	
Kálahasti ,, ..	11,754	1	3	..	899	..	629	·054	210	·3	3,918	..	5 13 2	..	
Tiruttani ,, ..	2,699	4	4	..	963	..	674	·250	168	1	675	..	4 8 0	..	
Puttúr ,, ..	2,651	3	1	..	510	..	357	·135	357	3	2,651	..	6 0 0	..	
Tirupati ,, ..	14,242	112	3	87	3,463	..	2,494	·175	831	37·3	4,747	5 15 3	5 8 8	..	
Total ..	730,849	1,554	188	1,719	57,461	..	41,598	·057	221	8·3	3,887	6 1 3	4 11 1	..	
Grand Total ..	2,180,487	7,616	624	5,552	94,293	..	70,447	·032	113	12·2	3,494	5 12 6	4 12 7	..	

APPENDIX C—*cont.*

Statement showing the consumption of Country Spirits, distribution of Shops, &c., in the several Taluks and Towns during the year 1893-94—*cont.*

Taluks and towns.	Population as per census of 1891.	Area.	Number of shops opened.	Consumption. 20° under-proof.	Consumption. 30° under-proof.	Consumption. 60° under-proof.	Consumption. Total reduced to proof strength.	Consumption per head (at proof).	Sales per shop (at proof).	Square miles per shop.	Population per shop.	Reported average selling price per gallon of 20° under-proof.	Reported average selling price per gallon of 30° under-proof.	Reported average selling price per gallon of 60° under-proof.	Remarks.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
South Arcot District.															
Excise—Private Distillery Supply System.															
Rural tracts.		SQ. MLS.		GALS.	GALS.	GALS.	GALS.	GALS.	GALS.			RS. A. P.	RS. A. P.	RS. A. P.	
Tindivanam taluk ..	316,018	818	148	..	11,039	..	7,727	·024	52	5·5	2,135	..	3 10 8	..	
Villupuram ,, ..	301,746	508	128	..	26,623	..	18,636	·062	146	3·9	2,357	..	3 10 1	..	
Cuddalore ,, ..	280,992	429	101	..	17,685	..	12,380	·044	123	4·2	2,782	..	4 0 0	..	
Tiruvannámalai ,, ..	205,403	1,010	151	..	8,758	..	6,131	·029	41	6·7	1,360	..	4 8 0	..	
Tirukkóyilúr ,, ..	257,132	569	141	..	9,893	..	6,925	·027	49	4·0	1,824	..	4 8 0	..	
Kallakurchi ,, ..	240,181	868	159	..	7,986	..	5,590	·023	35	5·5	1,511	..	4 8 0	..	
Chidambaram ,, ..	263,635	396	111	..	10,766	..	7,536	·028	68	3·5	2,375	..	4 8 0	..	
Vriddhachalam ,, ..	222,793	506	121	..	10,040	..	7,028	·031	58	4·9	1,841	..	5 0 4	..	
Total ..	2,087,900	5,192	1,060	..	102,790	..	71,953	·034	68	4·9	1,970	..	4 5 6	..	
Tracts in which shops are sold separately.															
Cuddalore town	47,355	11	14	17	18,807	..	13,179	·271	941	·8	3,383	3 14 0	3 8 6	..	
Panruti ,, ...	8,956	8	4	..	3,905	..	2,734	·305	684	2	2,239	..	4 7 6	..	
Chidambaram town ..	18,640	6	4	..	1,965	..	1,375	·074	344	1·5	4,660	..	4 8 0	..	
Total ..	74,951	25	22	17	24,677	..	17,288	·231	786	1·1	3,407	..	3 13 0	..	
Grand Total ..	2,162,851	5,217	1,082	17	127,467	..	89,241	·041	82	4·8	1,999	..	4 1 2	..	

APPENDIX C—*cont.*

Statement showing the consumption of Country Spirits, distribution of Shops, &c., in the several Taluks and Towns during the year 1893-94—*cont.*

Taluks and towns.	Population as per census of 1891.	Area.	Number of shops opened.	Consumption. 20° under-proof.	Consumption. 30° under-proof.	Consumption. 60° under-proof.	Consumption. Total reduced to proof strength.	Consumption per head (at proof).	Sales per shop (at proof).	Square miles per shop.	Population per shop.	Reported average selling price per gallon of 20° under-proof.	Reported average selling price per gallon of 30° under-proof.	Reported average selling price per gallon of 60° under-proof.	Remarks.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
Tanjore District.															
Excise—Private Distillery Supply System.															
Rural tracts.		SQ. MLS.		GALS.	GALS.	GALS.	GALS.	GALS.	GALS.			RS. A. P.	RS. A. P.	RS. A. P.	
Tanjore taluk ..	348,150	680	31	9	5,070	..	3,556	·010	115	21·9	11,231	5 8 0	4 11 6	..	
Kumbakónam ,, ..	323,351	339	51	..	3,460	..	2,422	·007	47	6·6	6,340	..	4 12 1	..	
Máyavaram ,, ..	221,070	280	31	..	2,173	..	1,521	·007	49	9·0	7,131	..	4 5 4	..	
Shiyali ,, ..	119,803	171	15	..	1,478	..	1,035	·009	69	11·4	7,987	..	4 11 8	..	
Negapatam ,, ..	161,127	233	13	..	1,375	..	962	·006	74	17·9	12,394	..	5 0 8	..	
Nannilam ,, ..	215,907	293	34	..	994	..	696	·003	20	8·6	6,350	..	5 0 0	..	
Mannárgudi ,, ..	187,434	301	14	..	895	..	627	·003	45	21·5	13,388	..	6 0 0	..	
Tirutturaippúndi taluk ..	180,308	485	5	..	259	..	181	·001	36	97	36,062	..	6 0 0	..	
Pattukkóttai taluk ..	271,374	904	14	..	459	..	321	·001	23	64·5	19,384	..	5 4 7	..	
Total ..	2,028,524	3,686	208	9	16,163	..	11,321	·006	54	17·7	9,753	..	4 13 4	..	
Tracts in which shops are sold separately.															
Tanjore town	54,390	8	20	5	8,476	..	5,937	·109	297	·4	2,719	5 1 7	4 7 4	..	
Tiruvádi ,, ...	7,907	2	2	..	748	..	524	·066	262	1	3,953	..	5 0 0	..	
Kumbakónam town ..	54,307	3	12	..	6,130	..	4,291	·079	358	·2	4,526	..	4 14 0	..	
Máyavaram ,, ..	23,765	3	5	..	1,294	..	906	·038	181	·6	4,753	..	4 12 7	..	
Negapatam ,, ..	59,221	7	15	2	8,306	..	5,815	·098	388	·5	3,948	6 0 0	4 8 5	..	
Total ..	199,590	23	54	7	24,954	..	17,473	·088	324	·4	3,696	5 5 8	4 9 10	..	
Grand Total ..	2,228,114	3,709	262	16	41,117	..	28,794	·013	110	14·1	8,504	5 6 8	4 11 3	..	

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APPENDIX C—*cont.*

Statement showing the consumption of Country Spirits, distribution of Shops, &c., in the several Taluks and Towns during the year 1893–94—*cont.*

Taluks and towns.	Population as per census of 1891.	Area.	Number of shops opened.	Consumption. 20° under-proof.	Consumption. 30° under-proof.	Consumption. 60° under-proof.	Consumption. Total reduced to proof strength.	Consumption per head (at proof).	Sales per shop (at proof).	Square miles per shop.	Population per shop.	Reported average selling price per gallon of 20° under-proof.	Reported average selling price per gallon of 30° under-proof.	Reported average selling price per gallon of 60° under-proof.	Remarks.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
TRICHINOPOLY DISTRICT.															
Excise—Private Distillery Supply System.															
Rural tracts.		SQ. MLS.		GALS.	GALS.	GALS.	GALS.	GALS.	GALS.			RS. A. P.	RS. A. P.	RS. A. P.	
Musiri taluk ..	282,619	762	42	..	3,132	..	2,192	·007	52	18·1	6,729	..	5 10 3	..	
Kulittalai " ..	243,700	900	41	..	3,165	..	2,216	·009	54	21·9	5,944	..	5 0 7	..	
Perambalúr " ..	195,006	674	53	..	3,157	..	2,210	·011	42	12·7	3,679	..	5 8 4	..	
Udaiyárpálaiyam " ..	290,563	753	56	..	4,838	..	3,386	·012	60	13·4	5,189	..	5 6 5	..	
Total ..	1,011,888	3,089	192	..	14,292	..	10,004	·010	52	16·1	5,270	..	5 6 1	..	
Tracts in which shops are sold separately.															
Trichinopoly taluk ..	360,829	542	62	693	32,779	..	23,500	·065	379	8·7	5,820	4 11 2	4 4 4	..	
Grand Total ..	1,372,717	3,631	254	693	47,071	..	33,504	·024	132	14·3	5,404	..	4 9 8	..	
MADURA DISTRICT.															
Excise—Private Distillery Supply System.															
Rural tracts.															
Periyakulam taluk ..	246,890	1,214	54	..	2,078	..	1,455	·006	27	22·5	4,572	..	5 12 3	..	
Mélúr " ..	148,656	484	36	..	1,228	..	860	·006	24	13·4	4,129	..	6 0 5	..	
Tirumangalam " ..	264,621	745	72	..	1,980	..	1,386	·005	19	10·3	3,675	..	5 3 11	..	
Ramnad zamindari ..	639,916	2,102	127	13	3,922	..	2,756	·004	22	16·6	5,039	5 11 4	5 13 9	..	
Sivaganga zamindari ..	403,815	1,679	142	..	2,528	..	1,770	·004	12	11·8	2,844	..	5 7 9	..	
Dindigul taluk	370,887	1,120	54	..	2,418	..	1,693	·005	34	20·7	6,868	..	5 14 10	..	
Palni "	196,490	1,010	49	..	2,111	..	1,478	·008	30	20·6	4,010	..	5 11 6	..	
Madura "	173,767	440	42	3	1,942	..	1,362	·008	32	10·5	4,137	..	4 13 10	..	
Total ..	2,445,042	8,794	576	16	18,207	..	12,760	·005	22	15·3	4,245	..	5 9 1	..	

APPENDIX C—*cont.*

Statement showing the consumption of Country Spirits, distribution of Shops, &c., in the several Taluks and Towns during the year 1893–94—*cont.*

Taluks and towns.	Population as per census of 1891.	Area.	Number of shops opened.	Consumption. 20° under-proof.	Consumption. 30° under-proof.	Consumption. 60° under-proof.	Consumption. Total reduced to proof strength.	Consumption per head (at proof).	Sales per shop (at proof).	Square miles per shop.	Population per shop.	Reported average selling price per gallon of 20° under-proof.	Reported average selling price per gallon of 30° under-proof.	Reported average selling price per gallon of 60° under-proof.	Remarks.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
MADURA DISTRICT—*cont.*															
Excise—Private Distillery Supply System—cont.															
Tracts in which shops are sold separately.		SQ. MLS.		GALS.	GALS.	GALS.	GALS.	GALS.	GALS.			RS. A. P.	RS. A. P.	RS. A. P.	
Periyakulam town ..	16,363	1	2	..	470	..	329	·020	164	·5	8,181	..	6 3 10	..	
Dindigul " ..	20,203	2	3	..	3,448	..	2,414	·119	805	·7	6,734	..	4 8 0	..	
Palni " ..	16,940	2	2	..	549	..	384	·023	192	1	8,470	..	3 10 4	..	
Madura " ..	87,428	6	17	1	13,698	..	9,589	·110	564	·4	5,143	..	3 12 0	..	
Ramnad " ..	13,619	2	4	31	1,957	..	1,395	·102	349	·5	3,405	6 11 4	5 11 1	..	
Sivaganga " ..	8,809	1	2	..	942	..	659	·075	329	·5	4,404	..	5 4 0	..	
Total ..	163,362	14	30	32	21,064	..	14,770	·090	492	·5	5,445	..	4 2 9	..	
Grand Total ..	2,608,404	8,808	606	48	39,271	..	27,530	·011	45	14·5	4,304	..	4 13 1	..	
TINNEVELLY DISTRICT.															
Excise—Private Distillery Supply System.															
Rural tracts.															
Nánguneri taluk ..	174,418	730	37	..	547	..	383	·002	10	19·7	4,714	..	5 0 6	..	
Ambásamudram " ..	183,616	481	38	..	1,484	..	1,039	·005	27	12·6	4,832	..	5 12 8	..	
Tenkási .. " ..	154,940	374	21	..	555	..	388	·002	18	17·8	7,378	..	4 9 9	..	
Sankaranayinárkoyil " ..	213,799	717	38	..	985	..	690	·003	18	18·8	5,626	..	5 14 8	..	
Srívilliputtúr " ..	190,517	585	34	..	589	..	412	·002	12	17·2	5,603	..	5 5 2	..	
Sáttúr " ..	184,329	570	45	..	1,792	..	1,254	·007	28	12·6	4,096	..	5 11 4	..	
Tenkarai " ..	287,603	542	71	..	1,748	..	1,224	·004	17	7·6	4,051	..	5 12 0	..	
Total ..	1,389,222	3,999	284	..	7,700	..	5,390	·004	19	14·1	4,892	..	5 9 3	..	
Tracts in which shops are sold separately.															
Tinnevelly taluk ..	184,728	327	29	12	3,338	..	2,346	·013	81	11·2	6,370	7 0 0	5 14 5	..	
Ottappidáram " ..	342,145	1,061	95	20	7,339	..	5,153	·015	54	11·1	3,602	7 0 0	6 0 0	..	
Total ..	526,873	1,388	124	32	10,677	..	7,499	·014	60	11·2	4,249	7 0 0	5 15 5	..	
Grand Total ..	1,916,095	5,387	408	32	18,377	..	* 12,889	·006	32	13·2	4,696	7 0 0	5 10 5	..	

*. Revised figure.

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APPENDIX C—*cont.*

Statement showing the consumption of Country Spirits, distribution of Shops, &c., in the several Taluks and Towns during the year 1893-94.—*cont.*

Taluks and towns.	Population as per census of 1891.	Area.	Number of shops opened.	Consumption. 20° under-proof.	Consumption. 30° under-proof.	Consumption. 60° under-proof.	Consumption. Total reduced to proof strength.	Consumption per head (at proof).	Sales per shop (at proof).	Square miles per shop.	Population per shop.	Reported average selling price per gallon of 20° under-proof.	Reported average selling price per gallon of 30° under-proof.	Reported average selling price per gallon of 60° under-proof.	Remarks.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
COIMBATORE DISTRICT.															
Excise—Private Distillery Supply System.															
Tracts in which shops are sold separately.		SQ. MLS.		GALS.	GALS.	GALS.	GALS.	GALS.	GALS.			RS. A. P.	RS. A. P.	RS. A. P.	
Coimbatore taluk	307,194	804	83	8,115	5,047	..	10,025	·033	121	9·7	3,701	5 7 2	3 12 7	..	
Palladam ,, ...	270,390	741	82	3,010	2,532	..	4,180	·015	51	9·0	3,297	6 1 3	5 10 11	..	
Erode ,, ...	247,008	598	55	5,432	1,073	..	5,097	·021	93	10·9	4,491	6 12 11	6 15 2	..	
Karúr ,, ...	211,794	612	61	17	3,700	..	2,604	·012	43	10·0	3,472	5 15 0	5 14 1	..	
Pollachi ,, ...	183,669	710	33	1,715	7	..	1,377	·007	42	21·5	5,566	5 15 3	5 4 0	..	
Udamalpet ,, ...	143,056	583	48	2,031	27	..	1,644	·011	34	12·1	2,980	6 1 2	4 9 9	..	
Dhárápuram ,, ...	249,221	836	46	1,474	..	..	1,179	·005	26	18·2	5,418	7 8 0	..	..	
Satyamangalam taluk ..	184,105	1,185	57	3,992	53	..	3,231	·018	57	20·8	3,230	6 0 0	5 9 3	..	
Kollegal ,, ..	88,533	1,076	56	..	3,157	..	2,210	·025	39	19·2	1,581	..	6 3 8	..	
Bhaváni ,, ..	119,869	715	34	1,689	126	..	1,439	·012	42	21·0	3,526	6 0 0	5 0 0	..	
Total ..	2,004,839	7,860	555	27,475	15,722	..	* 32,986	·016	59	14·2	3,612	6 1 5	5 5 0	..	
NILGIRI DISTRICT.															
Excise—Private Distillery Supply System.															
Tracts in which shops are sold separately.															
Ootacamund town ..	15,053	11	5	39	16,284	..	11,430	·759	2,286	2·2	3,011	6 12 0	6 0 0	..	
Coonoor town	6,049	9	3	785	5,329	..	4,358	·720	1,453	3	2,016	7 8 0	6 12 0	..	
Nílgiri plateau	53,298	697	16	558	6,436	..	4,951	·093	309	43·6	3,331	7 8 0	7 1 5	..	
South-East Wynaad ..	25,397	240	8	..	4,121	..	2,885	·114	361	30	3,175	..	7 2 3	..	
Total ..	99,797	957	32	1,382	32,170	..	23,624	·237	738	29·9	3,119	7 7 8	6 7 9	..	

* Revised figure.

APPENDIX C—*cont.*

Statement showing the Consumption of Country Spirits, distribution of Shops, &c., in the several Taluks and Towns during the year 1893-94.—*cont.*

Taluks and towns.	Population as per census of 1891.	Area.	Number of shops opened.	Consumption. 20° under-proof.	Consumption. 30° under-proof.	Consumption. 60° under-proof.	Consumption. Total reduced to proof strength.	Consumption per head (at proof).	Sales per shop (at proof).	Square miles per shop.	Population per shop.	Reported average selling price per gallon of 20° under-proof.	Reported average selling price per gallon of 30° under-proof.	Reported average selling price per gallon of 60° under-proof.	Remarks.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
SALEM DISTRICT.															
Excise—Private Distillery Supply System.															
Tracts in which shops are sold separately.		SQ. MLS.		GALS.	GALS.	GALS.	GALS.	GALS.	GALS.			RS. A. P.	RS. A. P.	RS. A. P.	
Salem taluk ..	417,379	1,071	62	..	16,639	..	11,647	·028	188	17·3	6,732	..	4 7 8	..	
Tiruppattúr ,, ..	188,826	538	56	..	16,451	..	11,516	·061	206	9·6	3,372	..	4 9 5	..	
Tiruchengódu ,, ..	248,679	637	33	..	3,154	..	2,208	·009	67	19·3	7,536	..	5 0 0	..	
Uttangarai ,, ..	136,113	910	62	..	4,237	..	2,966	·021	48	14·7	2,228	..	5 3 4	..	
Krishnagiri ,, ..	152,128	659	57	150	6,013	..	4,329	·028	76	11·6	2,669	5 0 0	4 8 0	..	
Atur ,, ..	183,209	841	43	..	3,698	..	2,589	·014	60	19·6	4,261	..	4 6 9	..	
Námakkal ,, ..	300,047	715	52	..	4,191	..	2,934	·010	56	13·7	5,770	..	5 2 5	..	
Hosúr ,, ..	156,768	1,217	42	..	4,556	..	3,189	·020	76	29	3,709	..	4 13 3	..	
Dharmapuri ,, ..	178,442	941	78	..	11,606	..	8,124	·046	104	12·1	2,288	..	4 6 3	..	
Total ..	1,962,591	7,529	485	150	70,545	..	49,502	·025	102	15·5	4,047	..	4 11 3	..	
SOUTH CANARA DISTRICT.															
Excise—Contract Distillery Supply System.															
Tracts in which shops are sold separately.															
Mangalore town	40,922	64	46	450	17,277	..	12,454	·304	271	1·4	890	4 8 0	3 0 0	..	
Renting System.															
Rural tracts.															
Mangalore taluk	237,986	556	199	64	16,739	24,769	21,676	·091	109	2·8	1,196	3 12 0	2 12 0	1 8 0	
Kasaragod ,, ...	280,659	1,032	101	131	7,341	2,643	6,301	·022	62	10·2	2,779	3 12 0	3 0 0	1 8 0	
Uppinangadi ,, ...	118,807	951	149	64	24,924	..	17,405	·147	117	6·4	797	4 8 0	3 0 0	..	
Udipi ,, ...	253,717	787	176	151	15,247	46,225	29,284	·115	166	4·5	1,442	2 12 0	2 8 0	1 8 0	
Coondapoor ,, ...	120,288	512	80	6	4,364	19,603	10,901	·091	136	6·4	1,503	2 12 0	2 8 0	1 8 0	
Total ..	1,011,457	3,838	705	416	68,615	93,240	85,869	·085	122	5·4	1,435	3 7 10	2 12 9	1 8 0	

APPENDIX C—*cont.*

Statement showing the Consumption of Country Spirits, distribution of Shops, &c., in the several Taluks and Towns during the year 1893-94—*cont.*

Taluks and towns.	Population as per census of 1891.	Area.	Number of shops opened.	Consumption. 20° under-proof.	Consumption. 30° under-proof.	Consumption. 60° under-proof.	Consumption. Total reduced to proof strength.	Consumption per head (at proof).	Sales per shop (at proof).	Square miles per shop.	Population per shop.	Reported average selling price per gallon of 20° under-proof.	30° under-proof.	60° under-proof.	Remarks.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
MALABAR DISTRICT.															
Excise—Private Distillery Supply System.															
Rural tracts.		SQ. MLS.		GALS.	GALS.	GALS.	GALS.	GALS.	GALS.			RS. A. P.	RS. A. P.	RS. A. P.	
Wynaad	76,762	821	62	6,950	..	..	* 5,560	·072	90	13·2	1,238	7 8 0	..	..	
Excise—Contract Distillery Supply System.															
Rural tracts.															
Chirakkal taluk ..	283,623	621	29	9	405	295	409	·001	14	21·4	9,777	3 13 6	2 9 7	1 15 10	1. It is reported that figures representing the population and the area of the towns of Talipparamba, Kúttaparamba, Badagara, Quilandi, Maláppuram, Manjéri, Angadipuram, Ponnáni and Chávakkát are not separately available. 2. The average selling price for the towns is not separately available and, therefore, not given.
Kóttayam "	168,289	411	11	19	48	131	101	·001	9	37·4	15,299	3 13 11	3 5 0	2 4 5	
Kurumbranát "	304,077	538	111	37	1,486	5,012	3,075	·010	28	4·8	2,739	3 12 0	3 0 0	1 12 11	
Ernad "	339,488	811	52	1,571	1,331	405	2,385	·007	46	15·6	6,529	4 7 10	3 10 5	2 3 9	
Walavanad "	332,355	963	74	529	59	2,024	1,273	·004	17	13·0	4,491	3 11 10	3 0 0	1 13 4	
Ponnáni "	149,290	390	49	53	1,055	574	1,011	·002	21	8	9,169	4 5 3	3 5 6	1 10 11	
Total ..	1,877,022	3,734	326	2,218	4,433	8,441	8,254	·004	25	11·5	5,758	4 4 7	3 4 5	1 14 1	
Tracts in which shops are sold separately.															
Palghat taluk	372,133	613	59	347	2,199	3,546	3,235	·009	55	10·4	6,307	4 8 0	3 13 6	1 12 0	
Calicut "	237,682	339	104	5,823	11,212	2,827	13,638	·057	131	3·3	2,285	3 12 0	3 0 0	1 11 0	
Cannanore town	27,418	27	15	273	2,874	14	2,236	·082	149	1·8	1,828	..	..	..	
Talipparamba "	..	..	5	26	92	102	126	..	25	..	..	..	..	..	
Tellicherry "	27,196	51	10	890	658	20	1,181	·043	118	5·1	2,720	..	..	..	
Kúttaparamba town ..	..	..	4	6	54	130	94	..	24	..	..	..	..	..	
Badagara " ..	..	..	12	..	313	255	321	..	27	..	..	..	..	..	
Quilandi " ..	..	..	19	17	771	209	637	..	34	..	..	..	..	..	
Maláppuram " ..	..	..	2	197	..	36	172	..	86	..	..	..	..	..	
Manjéri " ..	..	..	3	234	21	21	210	..	70	..	..	..	..	..	
Angadipuram " ..	..	..	12	267	..	373	303	..	30	..	..	..	..	..	
Ponnáni " ..	..	..	9	58	446	83	392	..	44	..	..	..	..	..	
Chávakkát " ..	..	..	12	53	344	133	338	..	28	..	..	..	..	..	
Total ..	664,429	1,030	266	8,191	18,984	7,754	22,943	..	86	3·9	2,498	3 12 8	3 2 3	‡ 1 11 7	
Grand total ..	2,541,451	4,764	592	10,409	23,417	16,195	* 31,197	·012	53	8·0	4,293	..	..	..	
Renting System.															
Rural tracts.															
Cochin	23,715	1·7	12	677	3,413	..	2,931	·124	244	·1	1,976	2 11 9	2 0 0	..	
Attapadi valley	† ..	..	4	..	..	17	7	..	2	..	..	..	..	..	
Total ..	23,715	1·7	16	677	3,413	17	2,938	..	184	..	..	..	..	..	

* Revised figure. † Not separately given, being included in the Walavanad taluk. ‡ Represents the average selling price in the taluks of Palghat and Calicut.

APPENDIX D.

Vend areas and tracts in which shops were sold separately.	Consumption of country spirits in terms of proof strength.	Rent of 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.
1	2	3	4	5	6	7	8
Rural Tracts.	GALS.	RS.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Ganjám (excluding the towns of Berhampur, Gopalpur, Chicacole and Parlákimedi).	41,884	62,828	1 8 0	1 14 0	3 6 0	2 5 10	3 15 7
Vizagapatam (excluding the towns of Vizagapatam, Bimlipatam and Vizianagram).	21,907	45,590	2 1 4	1 14 0	3 15 4	2 12 4	3 15 1
Kistna (Excise tracts excluding the towns of Guntúr, Masulipatam, Bezwada, Vinukonda, Narasaraopet, Jaggayyapéta, Nuzvid, Nandigáma and Gudiváda).	56,120	1,12,167	2 0 0	2 13 0	4 13 0	3 5 11	4 7 2
Nellore (excluding Nellore, Gudur, and Ongole towns and Kota village).	17,906	30,242	1 11 0	3 12 0	5 7 0	3 12 11	5 8 1
Cuddapah (excluding the town of Cuddapah).	34,509	74,915	2 2 9	3 12 0	5 14 9	4 2 4	5 1 8
Anantapur (excluding the towns of Anantapur, Gooty, Uravakonda, Tadpatri and Dharmavaram).	18,469	27,678	1 8 0	3 12 0	5 4 0	3 10 10	5 2 11
Bellary (excluding Bellary Cantonment, Kudatini, Siruguppa, *Hospet*, Hosur, *Daroji*, *Kampli*, Thornagallu, Gadiganoor, Papanayaranahalli, Adóni, Kosigi and Yemmiganúru towns).	10,556	19,011	1 12 10	3 12 0	5 8 10	3 14 2	5 9 10
Kurnool (except Kurnool Municipality, Gudur, Ramallakot, Dhone, Nandikotkur, Atmakúru, Paramanchala, Payidyal, Nandyal, Kálava, Paniem, Bandiatmakur, *Betamcherla*, *Chyagalamarri*, Sirvel, Allagadda, Yallur, Koilkuntla, Owk, Thimmanayanipet, Pattikonda Pyápalli, Maddikera, Gonakuntla, Kodumur and Kappatratla towns and the taluks of Cumbum and Markapur).	10,662	15,760	1 7 8	3 12 0	5 3 8	3 10 7	* 5 15 10
Kurnool (Cumbum and Markapur taluks except the towns of Cumbum and *Markapur* and the villages of Giddalur, Racherla, Rajapalem, Yerragondapalem, Gollavidippi and Iskatripuravaram).	1,928	381	0 7 4	1 14 0	2 5 4	1 10 2	3 14 9
Chingleput (excluding the Tiruvallúr town and the taluks of Conjeeveram, Chingleput and Madurántakam and the outside shops, the Cantonment shops, and the rest of the Saidapet taluk included in the Madras Town Circle).	5,931	11,420	1 14 10	3 12 0	5 10 10	3 15 7	4 13 3
North Arcot (except the taluks of Walajapet, Gudiyáttam and Wandiwash, and the towns of Chittoor, Palmanér, Vellore, Kaniyambadi, Ambur, Arcot, Polur, Kalambur, Arni, Kannamangalam, Chendragiri, Kálahasti, Tiruttani, Puttúr and Tirupati).	28,849	55,745	1 14 11	3 12 0	5 10 11	3 15 8	4 14 11
South Arcot (excluding Cuddalore, Villupuram, Tindivanam taluks and Chidambaram town).	33,210	64,101	1 14 11	3 12 0	5 10 11	3 15 8	4 9 9
South Arcot (Cuddalore, Villupuram and Tindivanam taluks except Cuddalore and Panruti towns).	38,743	89,065	2 4 9	1 14 0	4 2 9	2 14 9	3 12 1
Tanjore (except the towns of Tanjore, Tiruvádi, Kumbakónam, Máyavaram and Negapatam).	11,321	17,854	1 9 3	3 12 0	5 5 3	3 11 8	4 13 4
Trichinopoly (except the Trichinopoly taluk).	10,001	24,776	2 7 8	3 12 0	6 3 8	4 5 9	5 6 1

* Represents the average selling price per gallon of 20° under proof.

APPENDIX D.—*cont.*

Vend areas and tracts in which shops were sold separately.	Consumption of country spirits in terms of proof strength.	Rent of 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.
1	2	3	4	5	6	7	8
Rural Tracts—cont.	GALS.	RS.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Madura (except Periyakulam, Dindigul, Palni, Madura, Ramnad and Sivaganga towns).	12,760	34,308	2 11 0	3 12 0	6 7 0	4 8 1	5 9 1
Tinnevelly (except Tinnevelly and Ottappidáram taluks).	5,390	13,992	2 9 6	3 12 0	6 5 6	4 7 1	5 9 3
Malabar (the Wynaad taluk) ..	5,560	13,020	2 5 6	5 0 0	7 5 6	5 2 3	* 7 8 0
Malabar (the Excise tracts under the "contract distillery supply system" excluding Calicut and Palghat taluks and Cannanore, Talipparamba, Tellicherry, Kuttaparamba, Badagara, Quilandi, Malappuram, Manjeri, Angadipuram, Ponnáni and Chavakkat, towns).	8,254	9,602	1 2 7	1 9 9	2 12 4	1 15 0	3 2 3
Tracts in which shops were sold separately.							
Berhampur, Gopalpur, Chicacole and Parlákimedi towns.	20,530	24,818	1 3 4	1 14 0	3 1 4	2 2 6	3 12 4
Vizagapatam, Bimlipatam and Vizianagram towns.	50,875	35,340	0 11 1	1 14 0	2 9 1	1 12 9	2 13 0
Guntúr, Masulipatam, Bezwada, Vinukonda, Narasaraopet, Jaggayyapéta, Nuzvid, Nandigáma, and Gudiváda towns.	40,725	1,08,246	2 10 6	2 13 0	5 7 6	3 13 3	4 14 1
Nellore, Gudur and Ongole towns and Kota village.	11,965	12,422	1 0 7	3 12 0	4 12 7	3 5 7	4 9 0
Cuddapah town	6,050	9,996	1 10 5	3 12 0	5 6 5	3 12 6	4 8 0
Anantapur, Gooty, Uravakonda, Tadpatri and Dharmavaram towns.	6,627	18,830	2 13 6	3 12 0	6 9 6	4 9 10	6 0 0
Bellary Cantonment	20,486	39,564	1 14 11	4 6 0	6 4 11	4 6 8	5 0 0
Kudutani, Sireguppa, Hospet, Hosur, Daroji, Kampli, Thornagallu, Gadiganur, Papanayaranahalli, Adóni, Kosigi, and Yemmiganúru towns.	6,721	19,536	2 14 6	3 12 0	6 10 6	4 10 7	5 0 2
Kurnool Municipality, Gudur, Ramallakot, Dhone, Nandikotkur, Atmakúru, Paramanchela, Pagidyala, Nandyal, Kálawa, Paniem, Bandiatmakur, Betamcherla, Chagalmari, Sirvel, Allagadda, Yallur, Koilkuntla, Owk, Thimmanayanipett, Pattikonda Pyapáli, Maddikera, Gonaguntla Kodumur and Kappatratla towns.	7,993	15,863	1 15 9	3 12 0	5 11 9	4 0 3	*6 3 2
Cumbum and Markapur towns, Giddalur, Racherla, Rajapalem, Yerragondapalem Gollavidippi, and Iskatripuravaram villages.	905	1,351	1 7 11	1 14 0	3 5 11	2 5 9	4 1 10
Madras town	60,695	1,16,244	1 14 8	4 11 0	6 9 8	4 10 0	4 11 6
The outside shops	2,721	7,776	2 13 9	4 11 0	7 8 9	5 4 6	4 15 6
The Cantonment shops	4,877	13,200	2 11 4	3 12 0	6 7 4	4 8 4	4 9 9
The rest of the Saidapet taluk ..	8,259	13,056	1 9 4	3 12 0	5 5 4	3 11 9	4 9 6
Conjeeveram, Chingleput and Madurántakam taluks and Tiruvallúr town.	14,390	21,343	1 7 9	3 12 0	5 3 9	3 10 8	4 10 6
Walajapet, Gudiyáttam and Wandiwash taluks and Chittoor, Palmanér, Vellore, Kaniyambadi, Ambúr, Arcot, Polur, Kalambur, Arni, Kannamangalam, Chandragiri, Kálahasti, Tirutani, Puttúr and Tirupati towns.	41,598	80,069	1 14 9	3 12 0	5 10 9	3 15 6	4 12 7
Chidambaram town	1,375	4,044	2 15 1	3 12 0	6 11 1	4 11 0	4 8 0
Cuddalore and Panruti towns ..	15,913	36,144	2 4 4	1 14 0	4 2 4	2 14 5	4 0 0
Tanjore, Tiruvádi, Kumbakónam, Máyavaram and Negapatam towns.	17,473	25,452	1 7 4	3 12 0	5 3 4	3 10 4	4 9 10

* Per gallon of 20° under-proof.

APPENDIX D.—*cont.*

Vend areas and tracts in which shops were sold separately.	Consumption of country spirits in terms of proof strength.	Rent of 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.
1	2	3	4	5	6	7	8
Tracts in which shops were sold separately—cont.	GALS.	RS.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
The Trichinopoly taluk	23,600	38,442	1 10 2	3 12 0	5 6 2	3 12 4	4 4 4
Periyakulam, Dindigul, Palni, Madura, Ramnad and Sivaganga towns.	14,770	29,709	2 0 2	3 12 0	5 12 2	4 0 6	4 2 9
Tinnevelly and Ottappidáram taluks	7,499	29,232	3 14 4	3 12 0	7 10 4	5 5 8	5 15 5
Coimbatore district	32,986	80,594	2 7 1	3 12 0	6 3 1	4 5 4	5 5 0
Nílgiris	23,624	50,328	2 2 1	5 0 0	7 2 1	4 15 10	6 7 9
Salem district	49,502	70,920	1 6 11	3 12 0	5 2 11	3 10 0	4 11 3
Mangalore town	12,454	6,461	0 8 4	1 7 0	1 15 4	1 5 11	3 0 0
Palghat and Calicut taluks, and Cannanore, Talipparamba, Tellicherry, Kuttapuramba, Badagara, Quilandi, Malappuram, Manjeri, Angadipuram, Ponnáni and Chavakkat towns.	22,943	23,426	1 0 4	1 9 9	2 10 1	1 12 6	3 2 3

APPENDIX E.

STATEMENT showing the progress of the Toddy revenue since 1887–88 in the tracts where the Tree-tax system has been introduced.

Districts.	Taluks.	1887–88. Rentals.	1887–88. Tree-tax.	1887–88. Total revenue.	1888–89. Rentals.	1888–89. Tree-tax.	1888–89. Total revenue.	1889–90. Rentals.	1889–90. Tree-tax.	1889–90. Total revenue.	1890–91. Rentals.	1890–91. Tree-tax.	1890–91. Total revenue.
1	2	3	4	5	6	7	8	9	10	11	12	13	14
		RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Vizagapatam	Sarvasiddhi	2,420	..	2,420	3,058	..	3,058	3,033	..	3,033	3,130	..	3,130
	Vizagapatam	15,735	..	15,735	11,308	..	11,308	10,603	..	10,603	8,563	..	8,563
	Bimlipatam	2,460	..	2,460	3,147	..	3,147	4,324	..	4,324	3,698	..	3,698
	Anakapalle	3,047	..	3,047	2,848	..	2,848	3,285	..	3,285	4,008	..	4,008
	Vizianagram	4,446	..	4,446	5,305	..	5,305	4,943	..	4,943	4,964	..	4,964
	Palkonda	1,508	..	1,508	2,492	..	2,492	3,923	..	3,923	4,300	..	4,300
	Chipurupalle	2,918	..	2,918	2,643	..	2,643	2,062	..	2,062	3,203	..	3,203
	Total ..	32,534	..	32,534	30,801	..	30,801	32,173	..	32,173	31,866	..	31,866
Gódávari	Rámachandrapuram	43,736	..	43,736	45,245	..	45,245	53,057	..	53,057	43,002	11,128	54,130
	Amalápuram	30,733	..	30,733	34,017	..	34,017	40,770	..	40,770	29,740	14,566	44,306
	Narsapur	40,187	..	40,187	45,230	..	45,230	46,728	..	46,728	34,728	23,691	58,419
	Bhímavaram	26,281	..	26,281	30,646	..	30,646	41,089	..	41,089	35,000	9,948	44,948
	Tanuku	47,256	..	47,256	53,585	..	53,585	49,530	..	49,530	37,210	19,598	56,808
	Cocanada	44,175	..	44,175	55,050	..	55,050	61,590	..	61,590	50,628	7,213	57,841
	Coringa	7,530	..	7,530	8,600	..	8,600	8,085	..	8,085	5,910	950	6,860
	Rajahmundry	65,259	..	65,259	67,890	..	67,890	77,048	..	77,048	88,625	..	88,625
	Peddápuram	22,470	..	22,470	26,275	..	26,275	22,602	..	22,602	27,174	..	27,174
	Ellore	99,741	..	99,741	1,07,963	..	1,07,963	1,13,871	..	1,13,871	1,21,551	..	1,21,551
	Yernagúdem	33,159	..	33,159	35,993	..	35,993	30,041	..	30,041	37,168	..	37,168
	Pithápuram	16,440	..	16,440	20,100	..	20,100	18,245	..	18,245	17,915	..	17,915
	Tuni	6,240	..	6,240	7,400	..	7,400	7,178	..	7,178	8,470	..	8,470
	Total ..	4,83,207	..	4,83,207	5,37,994	..	5,37,994	5,69,834	..	5,69,834	5,37,121	87,094	6,24,215
Kistna	Bandur	49,697	..	49,697	32,873	28,221	61,094	21,553	69,678	91,231	41,356	59,942	1,01,298
	Repalle	39,285	..	39,285	47,702	..	47,702	38,117	19,124	57,241	39,210	37,684	76,894
	Gudiváda	22,673	..	22,673	29,515	..	29,515	32,458	..	32,458	11,043		11,043
	Nuzvid	27,169	..	27,169	36,304	..	36,304	43,002	..	43,002	19,618	..	19,618
	Bapatla	34,599	..	34,599	45,001	..	45,001	60,135	..	60,135	58,832	9,488	68,320
	Total ..	1,73,423	..	1,73,423	1,91,395	28,221	2,19,616	1,95,265	88,802	2,84,067	1,70,059	1,07,114	2,77,173
Nellore	Nellore	7,640	..	7,640	11,003	..	11,003	12,657	..	12,657	15,907	..	15,907
	Gudur	9,027	..	9,027	10,395	..	10,395	10,477	..	10,477	10,044	..	10,044
	Total ..	16,667	..	16,667	21,398	..	21,398	23,134	..	23,134	25,951	..	25,951

APPENDIX E—*cont.*

Statement showing the progress of the Toddy revenue since 1887–88 in the tracts where the Tree-tax system has been introduced—*cont.*

Districts.	Taluks.	1891–92. Rentals.	1891–92. Tree-tax.	1891–92. Total Revenue.	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.	1893–94. First half-year. Rentals.	1893–94. First half-year. Tree-tax.	1893–94. Second half-year. Rentals.	1893–94. Second half-year. Tree-tax.	1893–94. Total Revenue.
		15	16	17	18	19	20	21	22	23	24	25	26	27
		RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Vizagapatam	Sarvasiddhi	3,695	..	3,695	2,080	..	465	2,665	5,210	465	2,289	333	5,201	8,288
	Vizagapatam	8,357	..	8,357	4,516	..	1,351	7,385	13,252	1,351	5,143	2,164	9,219	17,877
	Bimlipatam	2,864	..	2,864	1,601	..	416	3,309	5,526	416	1,095	718	2,966	5,195
	Anakapalle	4,491	..	4,491	2,313	..	645	2,994	5,952	645	1,774	694	4,875	7,988
	Vizianagram	8,825	..	8,825	5,506	..	845	4,537	10,888	846	3,268	1,235	5,074	10,423
	Palkonda	4,960	..	4,960	2,790	..	2,275	..	5,065	2,275	..	248	1,584	4,107
	Chipurupalle	4,505	..	4,505	2,200	..	1,675	..	3,875	1,675	..	225	1,966	3,866
	Total ..	37,697	..	37,697	21,206	..	7,672	20,890	49,768	7,673	13,569	5,617	30,885	57,744
Gódávari	Rámachandrapuram	27,277	35,241	62,518	14,407	47,617	22,662	28,477	1,13,163	22,662	39,476	27,628	31,993	1,21,759
	Amalápuram	20,235	44,143	64,378	12,725	44,414	21,728	37,407	1,16,274	21,727	39,058	24,173	35,835	1,20,793
	Narsapur	30,678	71,393	1,02,071	19,833	51,105	30,925	51,780	1,53,643	30,925	66,825	35,909	46,290	1,79,949
	Bhímavaram	25,282	26,047	51,329	13,820	19,066	20,087	22,039	75,012	20,088	27,831	27,062	15,937	90,918
	Tanuku	30,388	55,159	85,547	18,023	32,300	29,870	39,500	1,19,693	29,870	73,912	29,975	22,468	1,56,225
	Cocanada	47,713	24,522	72,235	26,700	16,630	27,660	13,985	84,975	30,585	17,244	37,637	15,866	1,08,360
	Coringa	5,603	4,588	10,191	3,278	3,354	2,925	2,537	12,094		3,879		3,169	
	Rajahmundry	75,339	12,833	88,172	27,067	15,904	35,825	23,225	1,02,021	35,825	14,539	41,940	19,184	1,11,488
	Peddápuram	24,725	5,321	30,046	8,053	10,633	11,240	13,873	43,799	11,240	12,260	11,178	10,716	45,389
	Ellore	1,09,253	28,762	1,38,015	42,545	23,580	49,205	37,292	1,52,622	49,205	27,051	56,873	30,188	1,63,317
	Yernagúdem	34,665	11,604	46,269	11,900	23,461	15,180	23,694	74,235	15,180	29,541	20,225	16,955	81,901
	Pithápuram	14,735	6,622	21,357	5,365	8,671	8,710	10,682	33,428	8,710	7,995	8,283	9,828	34,816
	Tuni	8,462	2,397	10,859	3,745	1,758	4,310	2,775	12,588	4,310	2,478	3,531	3,025	13,344
	Total ..	4,54,355	3,28,632	7,82,987	2,07,461	2,98,493	2,80,327	3,07,266	10,93,547	2,80,327	3,62,089	3,24,409	2,61,454	12,28,279
Kistna	Bandur	64,902	67,695	1,32,597	37,568	33,185	48,873	38,897	1,58,523	48,872	25,775	53,663	26,326	1,54,636
	Repalle	59,430	41,025	1,00,455	33,520	16,067	27,977	36,270	1,13,854	27,976	12,958	52,552	28,631	1,22,117
	Gudiváda	12,018	..	12,018	6,740	..	3,425	7,532	17,697	3,425	6,435	4,292	8,583	22,735
	Nuzvid	14,453		14,453	6,845	..	3,639	12,302	22,786	3,638	6,213	8,661	15,027	33,539
	Bapatla	47,488	14,475	61,963	24,291	7,766	16,490	9,888	58,435	16,491	6,521	19,486	7,561	50,059
	Total ..	1,98,291	1,23,195	3,21,486	1,08,964	57,038	1,00,404	1,04,889	3,71,295	1,00,402	57,902	1,38,654	86,128	3,83,086
Nellore	Nellore	11,797	5,417	17,214	2,541	6,400	4,113	8,838	21,892	4,113	7,125	6,860	12,489	30,587
	Gudur	9,422	..	9,422	4,901	..	5,481		10,382	3,076	..	1,875	4,954	9,935
	Total ..	21,219	5,417	26,636	7,442	6,400	9,594	8,838	32,274	7,189	7,125	8,735	17,473	40,522

APPENDIX E—*cont.*

Statement showing the progress of the Toddy revenue since 1887–88 in the tracts where the Tree-tax system has been introduced—*cont.*

Districts.	Taluks.	1887–88.			1888–89.			1889–90.			1890–91.		
		Rentals.	Tree-tax.	Total revenue.	Rentals.	Tree-tax.	Total revenue.	Rentals.	Tree-tax.	Total revenue.	Rentals.	Tree-tax.	Total revenue.
1	2	3	4	5	6	7	8	9	10	11	12	13	14
		RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Chingleput ..	Conjeeveram	65,373	..	65,373	52,409	..	52,409	55,038	..	55,038	31,284	13,994	45,278
	Madurántakam	28,470	..	28,470	26,795	..	26,795	29,570	..	29,570	42,597	..	42,597
	Tiruvallúr	15,406	..	15,406	18,132	..	18,132	19,359	..	19,359	23,814	..	23,814
	Chingleput	25,126	..	25,126	24,272	..	24,272	22,655	..	22,655	29,089	..	29,089
	Total ..	1,34,375	..	1,34,375	1,21,608	..	1,21,608	1,26,622	..	1,26,622	1,26,784	13,994	1,40,778
North Arcot ..	Walajapet	37,717	..	37,717	29,526	10,274	39,800	18,257	23,870	42,127	26,324	24,119	50,443
	Gudiyáttam	53,391	..	53,391	53,923	..	53,923	49,711	..	49,711	41,357	16,223	57,580
	Arcot	31,271	..	31,271	35,321	..	35,321	32,631	..	32,631	33,557	..	33,557
	Vellore	29,326	..	29,326	32,791	..	32,791	35,441	..	35,441	41,740	..	41,740
	Total ..	1,51,705	..	1,51,705	1,51,561	10,274	1,61,835	1,36,040	23,870	1,59,910	1,42,978	40,342	1,83,320
South Arcot ..	Cuddalore	69,276	..	69,276	53,355	18,427	71,782	40,850	35,148	75,998	43,269	32,376	75,645
	Chidambaram	40,962	..	40,962	44,388	..	44,388	38,298	9,234	47,532	36,024	21,953	57,977
	Tindivanam	18,065	..	18,065	25,878	..	25,878	31,879	..	31,879	20,216	4,378	24,594
	Villupuram	10,433	..	10,433	9,108	..	9,108	14,977	..	14,977	19,476	5,446	24,922
	Total ..	1,38,736	..	1,38,736	1,32,729	18,427	1,51,156	1,26,004	44,382	1,70,386	1,18,985	64,153	1,83,138
Tanjore ..	Tanjore	90,709	..	90,709	76,663	17,596	94,259	60,525	37,114	97,639	62,547	38,823	1,01,370
	Kumbakónam	1,11,792	..	1,11,792	1,36,884	..	1,36,884	1,03,272	18,858	1,22,130	95,484	43,264	1,38,748
	Negapatam	85,090	..	85,090	93,514	..	93,514	78,924	14,683	93,607	73,503	35,114	1,08,617
	Máyavaram	60,181	..	60,181	73,961	..	73,961	71,280	..	71,280	75,114	21,847	96,961
	Shiyali	32,375	..	32,375	44,375	..	44,375	44,402	..	44,402	45,972	11,170	57,142
	Nannilam	89,902	..	89,902	79,526	..	79,526	79,204	..	79,204	84,132	17,407	1,01,539
	Tirutturaippúndi	37,085	..	37,085	40,605	..	40,605	35,400	..	35,400	44,676	..	44,676
	Mannargudi	66,952	..	66,952	61,114	..	61,114	52,452	..	52,452	66,002	..	66,002
	Total ..	5,74,086	..	5,74,086	6,06,642	17,596	6,24,238	5,25,459	70,655	5,96,114	5,47,430	1,67,625	7,15,055
Trichinopoly ..	Trichinopoly	66,051	..	66,051	52,412	16,045	68,457	49,544	35,155	84,699	64,520	37,588	1,02,108
	Musiri	13,962	..	13,962	16,267	..	16,267	17,037	3,916	20,953	16,305	7,895	24,200
	Udaiyárpalaiyam	3,507	..	3,507	5,509	..	5,509	6,285	..	6,285	7,203	167	7,370
	Kulittalai	8,890	..	8,890	9,637	..	9,637	11,737	..	11,737	11,419	3,105	14,524
	Perambalúr	5,575	..	5,575	6,811	..	6,811	6,280	..	6,280	7,808	..	7,808
	Total ..	97,985	..	97,985	90,636	16,045	1,06,681	90,883	39,071	1,29,954	1,07,255	48,755	1,56,010

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APPENDIX E—*cont.*

Statement showing the progress of the Toddy revenue since 1887–88 in the tracts where the Tree-tax system has been introduced—*cont.*

Districts.	Taluks.	1891–92.			1892–93.					1893–94.				
		Rentals.	Tree-tax.	Total revenue.	First half-year.		Second half-year.		Total revenue.	First half-year.		Second half-year.		Total revenue.
					Rentals.	Tree-tax.	Rentals.	Tree-tax.		Rentals.	Tree-tax.	Rentals.	Tree-tax.	
		15	16	17	18	19	20	21	22	23	24	25	26	27
		RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Chingleput ..	Conjeeveram	21,870	27,648	49,518	16,776	9,847	10,274	12,749	49,646	10,274	12,059	11,607	14,928	48,868
	Madurántakam	40,584	..	40,584	14,112	..	18,858	..	32,970	18,858	..	7,666	9,740	36,264
	Tiruvallúr	23,754	..	23,754	9,453	..	9,426	..	18,879	8,304	..	3,884	4,927	17,115
	Chingleput	24,966	..	24,966	6,426	..	12,198	..	18,624	12,198	..	3,816	9,661	25,675
	Total ..	1,11,174	27,648	1,38,822	46,767	9,847	50,756	12,749	1,20,119	49,634	12,059	26,973	39,256	1,27,922
North Arcot ..	Walajapet	30,269	24,868	55,137	16,309	8,424	7,767	11,122	43,622	7,767	9,781	12,899	11,918	42,365
	Gudiyáttam	38,248	28,376	66,624	22,910	11,312	15,740	15,000	64,962	15,739	9,478	14,487	18,364	58,068
	Arcot	31,237	..	31,237	14,554	..	11,894	..	26,448	11,893	..	7,348	9,005	28,246
	Vellore	44,928	..	44,928	22,184	..	15,930	..	38,114	15,930	..	11,835	9,743	37,508
	Total ..	1,44,682	53,244	1,97,926	75,957	19,736	51,331	26,122	1,73,146	51,329	19,259	46,569	49,030	1,66,187
South Arcot ..	Cuddalore	43,199	37,185	80,384	22,149	16,888	22,991	19,769	81,797	22,991	17,101	24,000	19,725	83,817
	Chidambaram	39,933	24,766	64,699	19,767	13,076	20,376	12,270	65,489	20,376	12,083	26,058	12,725	71,242
	Tindivanam	8,114	10,914	19,028	3,669	6,731	4,515	7,583	22,498	4,515	7,328	7,866	8,135	27,844
	Villupuram	13,187	8,161	21,348	4,629	3,943	5,397	5,309	19,278	5,397	3,690	7,091	5,353	21,531
	Total ..	1,04,433	81,026	1,85,459	50,214	40,688	53,279	44,881	1,89,062	53,279	40,202	65,015	45,938	2,04,484
Tanjore ..	Tanjore	69,012	41,954	1,10,966	36,036	22,065	37,836	24,940	1,20,877	37,836	20,893	39,708	22,467	1,20,904
	Kumbakónam	1,16,118	52,903	1,69,021	56,094	29,242	54,030	25,064	1,64,430	54,030	23,964	63,312	27,213	1,68,519
	Negapatam	69,225	38,345	1,07,570	28,374	20,338	28,872	22,082	99,666	28,872	19,962	29,922	21,170	99,926
	Máyavaram	75,792	43,062	1,18,854	31,878	21,633	28,494	22,863	1,04,868	28,494	21,059	34,968	22,552	1,07,073
	Shiyali	50,550	25,937	76,487	23,130	14,604	19,260	13,620	70,614	19,260	13,917	23,406	13,818	70,401
	Nannilam	61,143	42,588	1,03,731	24,177	23,569	33,804	26,990	1,08,540	33,804	23,125	29,160	24,381	1,10,470
	Tirutturaippúndi	58,706	..	58,706	28,230	..	16,206	15,881	60,317	16,206	13,818	15,456	13,436	58,916
	Mannárgudi	57,882	17,512	75,394	15,450	18,542	17,250	21,294	72,536	17,250	16,751	17,178	17,975	69,154
	Total ..	5,58,428	2,62,301	8,20,729	2,43,369	1,49,993	2,35,752	1,72,734	8,01,848	2,35,752	1,53,489	2,53,110	1,63,012	8,05,363
Trichinopoly ..	Trichinopoly	72,367	38,903	1,11,270	35,598	19,535	35,535	22,035	1,12,703	35,535	20,557	36,954	21,898	1,14,944
	Musiri	15,681	9,408	25,089	7,704	5,335	9,681	5,575	28,295	9,681	4,570	10,137	5,041	29,429
	Udaiyárpálaiyam	8,070	492	8,562	4,002	238	4,335	162	8,737	4,335	210	4,058	379	8,982
	Kulittalai	10,431	6,777	17,208	6,153	3,807	5,811	3,541	19,312	5,811	2,660	9,582	3,722	21,775
	Perambalúr	6,803	1,253	8,056	2,124	1,422	2,252	1,393	7,191	2,254	1,509	2,105	1,394	7,262
	Total ..	1,13,352	56,833	1,70,185	55,581	30,337	57,614	32,706	1,76,238	57,616	29,506	62,836	32,434	1,82,392

APPENDIX E—*cont.*

Statement showing the progress of the Toddy revenue since 1887–88 in the tracts where the Tree-tax system has been introduced—*cont.*

Districts.	Taluks.	1887-88. Rentals.	1887-88. Tree-tax.	1887-88. Total revenue.	1888-89. Rentals.	1888-89. Tree-tax.	1888-89. Total revenue.	1889-90. Rentals.	1889-90. Tree-tax.	1889-90. Total revenue.	1890-91. Rentals.	1890-91. Tree-tax.	1890-91. Total revenue.
1	2	3	4	5	6	7	8	9	10	11	12	13	14
		RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Madura	Madura	30,462	..	30,462	30,233	..	30,233	28,940	..	28,940	24,515	6,553	31,068
	Sivaganga							21,176	..	21,176	24,673	..	24,673
	Tiruppattūr	27,253	..	27,253	35,056	..	35,056	19,415	..	19,415	24,028	..	24,028
	Tiruppuvanam							5,745	..	5,745	5,916	..	5,916
	Total	57,715	..	57,715	65,289	..	65,289	75,276	..	75,276	79,132	6,553	85,685
Tinnevelly	Ambāsamudram	14,403	..	14,403	16,427	..	16,427	18,550	..	18,550	19,866	..	19,866
Coimbatore	Coimbatore	91,088	..	91,088	1,05,131	..	1,05,131	86,579	10,646	97,225	82,314	18,585	1,00,899
	Erode	38,417	..	38,417	46,424	..	46,424	41,357	..	41,357	46,054	..	46,054
	Palladam	38,165	..	38,165	39,300	..	39,300	37,700	..	37,700	38,573	..	38,573
	Total	1,67,670	..	1,67,670	1,90,855	..	1,90,855	1,65,636	10,646	1,76,282	1,66,941	18,585	1,85,526
Salem	Namakkal	29,280	..	29,280	34,900	..	34,900	30,372	6,764	37,136	26,913	14,087	41,000
	Salem	96,980	..	96,980	77,933	23,975	1,01,908	64,792	48,685	1,13,477	78,286	51,364	1,29,650
	Hosūr	67,220	..	67,220	67,714	..	67,714	62,413	..	62,413	53,785	11,914	65,699
	Atur	18,300	..	18,300	23,200	..	23,200	24,300	..	24,300	25,478	5,085	30,563
	Tiruchengōdu	28,890	..	28,890	38,500	..	38,500	40,089	..	40,089	29,741	7,145	36,886
	Total	2,40,670	..	2,40,670	2,42,247	23,975	2,66,222	2,21,966	55,449	2,77,415	2,14,203	89,595	3,03,798
Madras Town Circle.	Madras Town Circle	2,24,055	1,17,867	3,41,922	43,790	3,40,628	3,84,418	32,339	4,03,964	4,36,303	55,763	4,14,693	4,70,456
South Canara	Mangalore	..	..	..	..	..	..	..	..	..	..	..	..
	Udipi	..	..	..	..	..	..	..	..	..	..	..	..
	Kasaragod	..	..	..	..	..	..	..	..	..	..	..	..
	Uppinangadi	..	..	..	..	..	..	..	..	..	..	..	..
	Coondapoor	..	..	..	..	..	..	..	..	..	..	..	..
	Total	..	..	..	..	..	..	..	..	..	..	..	..
Malabar	Chirakkal	..	..	..	..	..	..	..	..	..	..	..	..
	Kottayam	..	..	..	..	..	..	..	..	..	..	..	..
	Calicut	..	..	..	..	..	..	..	..	..	..	..	..
	Palghat	..	..	..	..	..	..	..	..	..	..	..	..
	Kurumbranāt	..	..	..	..	..	..	..	..	..	..	..	..
	Ernad	..	..	..	..	..	..	..	..	..	..	..	..
	Walavanad	..	..	..	..	..	..	..	..	..	..	..	..
	Ponnāni	..	..	..	..	..	..	..	..	..	..	..	..
	Cochin	..	..	..	..	..	..	..	..	..	..	..	..
	Total	..	..	..	..	..	..	..	..	..	..	..	..

APPENDIX E—*cont.*

Statement showing the progress of the Toddy revenue since 1887–88 in the tracts where the Tree-tax system has been introduced—*cont.*

Districts.	Taluks.	1891-92. Rentals.	1891-92. Tree-tax.	1891-92. Total revenue.	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.	1893-94. First half-year. Rentals.	1893-94. First half-year. Tree-tax.	1893-94. Second half-year. Rentals.	1893-94. Second half-year. Tree-tax.	1893-94. Total revenue.
		15	16	17	18	19	20	21	22	23	24	25	26	27
		RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Madura	Madura	25,026	14,444	39,470	15,096	7,425	11,400	7,259	41,180	11,400	7,140	12,114	7,560	38,214
	Sivaganga	18,904	3,233	22,137	6,219	2,804	4,046	5,911	18,980	4,046	3,258	6,279	7,167	20,750
	Tiruppattūr	20,433	1,779	22,212	8,050	4,544	6,219	8,296	27,109	6,223	6,748	12,273	10,344	35,588
	Tiruppuvanam	5,509	1,397	6,906	2,253	1,297	811	1,238	5,599	811	1,201	1,191	1,266	4,469
	Total	69,872	20,853	90,725	31,618	16,070	22,476	22,704	92,868	22,480	18,347	31,857	26,337	99,021
Tinnevelly	Ambāsamudram	20,801	..	20,801	10,415	..	3,258	2,151	15,824	3,258	2,187	4,986	5,165	15,596
Coimbatore	Coimbatore	78,900	19,101	98,001	36,444	9,066	43,098	14,455	1,03,063	43,098	10,942	39,759	15,370	1,09,169
	Erode	39,636	8,446	48,082	13,512	6,341	14,244	9,890	43,987	14,244	7,706	17,856	10,954	50,760
	Palladam	33,732	5,554	39,286	15,234	4,802	14,922	7,281	42,239	14,922	6,628	16,011	7,536	45,097
	Total	1,52,268	33,101	1,85,369	65,190	20,209	72,264	31,626	1,89,289	72,264	25,276	73,626	33,860	2,05,026
Salem	Namakkal	28,173	14,463	42,636	13,341	7,021	12,738	8,167	41,267	12,738	6,377	15,401	8,510	43,526
	Salem	72,410	49,601	1,22,011	32,289	19,230	29,517	23,903	1,04,939	29,517	21,502	35,810	26,986	1,13,815
	Hosūr	55,737	19,524	75,261	31,851	7,968	27,143	14,392	81,354	27,143	6,882	26,268	13,164	73,457
	Atur	25,871	10,749	36,620	11,386	4,729	11,094	4,535	31,744	11,094	4,120	13,326	5,005	33,545
	Tiruchengōdu	14,647	11,440	26,087	4,046	3,388	4,657	5,968	18,059	4,657	4,964	10,521	8,491	28,633
	Total	1,96,838	1,05,777	3,02,615	92,913	42,336	85,149	56,965	2,77,363	85,149	44,345	1,01,326	62,156	2,92,976
Madras Town Circle.	Madras Town Circle	73,100	3,71,941	4,45,041	35,176	1,52,508	34,634	1,79,444	4,31,762	33,625	1,89,911	34,462	2,06,816	4,64,814
South Canara	Mangalore	..	..	..	23,897	13,294	27,855	29,661	94,707	27,983	14,445	39,446	33,426	1,15,300
	Udipi	..	..	..	19,599	16,515	29,286	19,659	85,059	29,294	17,183	30,948	21,320	98,745
	Kasaragod	..	..	..	14,092	9,774	17,145	19,811	60,822	17,147	11,371	28,704	26,231	83,453
	Uppinangadi	..	..	..	8,763	3,399	9,982	9,216	31,360	9,970	3,195	15,506	12,008	40,679
	Coondapoor	..	..	..	5,929	3,222	7,812	4,524	21,487	7,808	3,327	9,733	4,201	25,069
	Total	..	..	..	72,280	46,204	92,080	82,871	2,93,435	92,202	49,521	1,24,337	97,186	3,63,246
Malabar	Chirakkal	..	..	..	13,267	16,940	13,128	1,251	44,586	13,128	20,190	22,472	24,414	80,204
	Kottayam	..	..	..	12,354	11,803	17,088	10,780	52,030	17,088	9,620	15,645	11,889	54,242
	Calicut	..	..	..	12,857	11,263	15,216	16,759	56,095	15,216	12,201	13,747	16,746	57,910
	Palghat	..	..	..	3,760	409	7,338	5,177	16,684	7,338	556	7,158	5,137	20,189
	Kurumbranāt	..	..	..	2,706	6,736	6,473	7,947	23,862	6,472	6,847	5,990	8,743	28,052
	Ernad	..	..	..	1,266	2,786	2,455	3,958	10,465	2,456	3,513	3,948	4,480	14,397
	Walavanad	..	..	..	673	1,160	2,478	2,628	6,939	2,478	1,325	3,627	3,183	10,613
	Ponnāni	..	..	..	2,786	6,516	5,694	7,517	22,513	5,694	5,565	4,833	6,829	22,921
	Cochin	..	..	..	4,033	1,475	5,137	1,801	12,446	5,137	1,505	5,395	1,804	13,841
	Total	..	..	..	53,702	59,093	75,007	57,818	2,45,620	75,007	61,322	82,815	83,225	3,02,369

NOTE.—(1) The rentals shown against the taluks of the Gódávari district, the Bandur, Répalle and Bápatla taluks of the Kistna district, the taluks of the Mangalore district (except Mangalore town area) and against Cochin in Malabar include arrack rentals also.
(2) The rentals shown in column 20, wherever they differ from the figures reported in the previous year, are revised figures.
(3) The rentals shown in columns 23 and 25 against the Gudur and Tiruvallūr taluks are for the portions brought under the tree-tax system, while the rentals for these taluks in columns 18 and 20 are for the whole taluks.
(4) The rentals shown against Madras represent shop license fees; the rentals and tree-tax shown against South Canara include shop and booth license fees, and toddy-drawers' license fees, respectively.
(5) The tree-tax figures shown in this statement were, as usual, taken from the T. T. 9-a statements received from Assistant Commissioners, and will differ from the figures reported by Collectors in the demand, collection and balance statements.
(6) Figures for the years 1887–88 to 1891–92 are not given for South Canara and Malabar, as the districts were under different systems during most of those years.

APPENDIX F.

STATEMENT giving the particulars of population, area, shops and incidence of arrack and toddy revenue in the several districts of the Madras Presidency during 1893-94.

District.	Population according to the Census of 1891.	Area in square miles.	Number of shops opened. Arrack. 1892-93.	Arrack. 1893-94.	Toddy. 1892-93.	Toddy. 1893-94.	Total. 1892-93.	Total. 1893-94.	Population per Arrack shop.	Population per Toddy shop.
1	2	3	4	5	6	7	8	9	10	11
Gánjam	(a)1,599,069	(a) 5,086	600	577	440	448	1,040	1,025	2,771	3,569
Vizagapatam	(a)1,943,211	(a) 4,619	212	223	786	645	998	868	8,714	3,013
Gódávari	(a)1,951,645	(a) 4,796	1,318	1,307	1,087	1,000	2,405	2,307	1,493	1,952
Kistna	1,855,582	8,397	1,706	1,385	1,861	1,783	3,567	3,168	1,340	1,041
Nellore	1,463,736	8,765	334	325	885	908	1,219	1,233	4,504	1,612
Cuddapah	1,272,072	8,722	605	591	754	741	1,359	1,332	2,152	1,717
Anantapur	708,549	5,275	354	293	715	718	1,069	1,011	2,418	987
Bellary	900,126	5,975	267	250	609	603	876	853	3,601	1,493
Kurnool	817,811	7,514	433	422	972	964	1,405	1,386	1,938	848
Madras	676,990	370	105	109	449	469	554	578	6,211	1,443
Chingleput	912,456	2,501	191	191	452	441	643	632	4,777	2,069
North Arcot	2,180,487	7,616	673	624	1,311	1,203	1,984	1,827	3,494	1,813
South Arcot	2,162,851	5,217	1,084	1,082	461	464	1,545	1,546	1,999	4,661
Tanjore	2,228,114	3,709	246	262	2,120	2,113	2,366	2,375	8,504	1,054
Trichinopoly	1,372,717	3,631	261	254	256	265	517	519	5,404	5,180
Madura	2,608,404	8,808	588	606	1,044	1,022	1,632	1,628	4,304	2,552
Tinnevelly	1,916,095	5,387	423	408	791	802	1,214	1,210	4,696	2,389
Coimbatore	2,004,839	7,860	536	555	946	938	1,482	1,493	3,612	2,137
Nilgiris	99,797	957	32	32	..	..	32	32	3,119	..
Salem	1,962,591	7,529	483	485	921	994	1,404	1,479	4,047	1,974
South Canara	1,052,359	3,902	741	751	(b) 1,107	1,281	(b) 1,848	2,032	1,401	822
Malabar	2,641,928	5,585	782	670	956	1,323	1,738	1,993	3,943	1,997
Total ..	34,331,429	122,221	11,974	11,402	(b) 18,923	19,125	(b) 30,897	30,527	3,011	1,795

(a) Exclusive of portions of the Agency tracts to which the Abkári Act has not been extended.

(b) Revised figure.

APPENDIX F—cont.

Statement giving the particulars of population, area, shops and incidence of arrack and toddy revenue in the several districts of the Madras Presidency during 1893-94—cont.

District.	Number of square miles supplied by each Arrack shop.	Number of square miles supplied by each Toddy shop.	Revenue. Arrack.	Revenue. Toddy.	Revenue. Arrack and toddy.	Revenue. Total.	Incidence of taxation per head of population for Arrack revenue.	Toddy revenue.	Arrack and Toddy combined revenue.	Total.
	12	13	14	15	16	17	18	19	20	21
			RS.	RS.	RS.	RS.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Ganjám	8·8	11·4	(a) 2,04,829	26,394	..	2,31,223	0 2 1	0 0 3	..	0 2 4
Vizagapatam	20·7	7·2	(a) 2,17,495	67,512	..	2,85,007	0 1 9	0 0 7	..	0 2 4
Gódávari	3·7	4·8	(a) 4,74,578	7,86,567	..	12,61,145	0 3 11	0 6 5	..	0 10 4
Kistna	6·1	4·7	6,51,539	3,19,176	..	9,70,715	0 5 7	0 2 9	..	0 8 4
Nellore	27·0	9·7	1,05,792	76,311	..	1,82,103	0 1 2	0 0 10	..	0 2 0
Cuddapah	14·8	11·8	2,15,387	1,50,556	..	3,65,943	0 2 9	0 1 11	..	0 4 8
Anantapur	18·0	7·3	1,77,494	2,31,056	..	4,08,550	0 4 0	0 5 3	..	0 9 3
Bellary	23·9	9·9	2,33,881	3,65,366	..	5,99,247	0 4 2	0 6 6	..	0 10 8
Kurnool	17·8	7·8	76,453	2,56,178	..	3,32,631	0 1 6	0 5 0	..	0 6 6
Madras	3·4	·8	4,95,100	4,64,813	..	9,59,913	0 11 8	0 11 0	..	1 6 8
Chingleput	13·1	5·7	98,116	1,61,311	..	2,59,427	0 1 9	0 2 10	..	0 4 7
North Arcot	12·2	6·3	4,84,807	3,33,404	..	8,18,211	0 3 7	0 2 5	..	0 6 0
South Arcot	4·8	11·2	4,26,216	2,31,220	..	6,57,436	0 3 2	0 1 9	..	0 4 11
Tanjore	14·2	1·8	1,51,950	8,46,569	..	9,98,519	0 1 1	0 6 1	..	0 7 2
Trichinopoly	14·3	13·7	1,86,764	1,82,249	..	3,69,013	0 2 2	0 2 1	..	0 4 3
Madura	14·5	8·6	1,66,579	2,21,185	..	3,87,764	0 1 0	0 1 4	..	0 2 4
Tinnevelly	13·2	6·7	91,773	1,50,644	..	2,42,417	0 0 9	0 1 8	..	0 2 0
Coimbatore	14·2	8·4	2,04,867	3,64,832	..	5,69,699	0 1 8	0 2 11	..	0 4 7
Nilgiris	29·9	..	1,69,345	..	..	1,69,345	1 11 2	..	..	1 11 2
Salem	15·5	7·6	2,57,227	3,77,143	..	6,34,370	0 2 1	0 3 1	..	0 5 2
South Canara	5·2	3·0	1,22,709	2,72,381	..	3,95,090	0 1 10	0 4 2	..	0 6 0
Malabar	8·3	4·2	1,27,923	2,99,518	200	4,27,641	0 0 9	0 1 10	..	0 2 7
Total ..	10·7	6·4	53,40,824	61,84,385	200	1,15,25,409	0 2 6	0 2 11	..	0 5 5

(a) Exclusive of portions of the Agency tracts to which the Abkári Act has not been extended.

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APPENDIX G.

STATEMENT showing the particulars of Foreign liquor licenses issued in the several districts during 1893–94 as compared with 1892–93.

District.		Licenses for the sale of liquor (not to be consumed on the premises) to licensed dealers only (a). No.	Fees.	Licenses for the sale of liquor (not to be consumed on the premises) to any person (b). No.	Fees.	Tavern licenses for the sale of liquor to be drunk on the premises (c). No.	Fees.	Hotels and boarding house licenses (d). No.	Fees.	Licenses for refreshment rooms under the supervision of Railway Companies, &c. (e). No.	Fees.	Licenses for refreshment rooms (other sorts) (f). No.	Fees.	Occasional licenses (g). No.	Fees.	Special licenses (h). No.	Fees.	Total. No.	Fees.	Increase or decrease in 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	1892–93	..	..	7	875	..	..	..	..	..	..	..	..	..	..	..	..	7	875	..
	1893–94	..	..	7	875	..	..	..	..	..	..	..	..	..	..	..	..	7	875	
Vizagapatam	1892–93	1	160	9	1,125	..	..	..	..	..	..	..	..	..	..	..	..	10	1,225	+ 26
	1893–94	..	..	9	1,200	..	..	..	..	1	50	..	..	1	1	..	..	11	1,251	
Gódávari	1892–93	2	200	10	2,375	10	2,067	..	..	..	..	..	..	..	..	1	100	32	4,742	+ 839
	1893–94	..	..	21	2,675	10	2,706	..	..	2	100	..	..	..	..	§ 1	100	34	5,581	
Kistna	1892–93	3	300	13	1,625	17	2,345	..	..	..	..	..	..	..	..	..	..	33	4,270	− 546
	1893–94	2	200	3	1,125	17	2,299	..	..	2	100	..	..	..	..	..	..	29	3,724	
Nellore	1892–93	..	..	5	625	12	1,781	..	..	..	..	..	..	..	..	..	..	17	2,406	− 1,229
	1893–94	..	..	4	500	10	677	..	..	..	..	..	..	..	..	..	..	14	1,177	
Cuddapah	1892–93	..	..	9	1,125	11	3,458	..	..	2	100	..	..	2	22	..	..	24	4,705	− 473
	1893–94	..	..	7	875	11	3,307	..	..	1	50	..	..	..	..	..	..	19	4,232	
Anantapur	1892–93	..	..	8	1,000	6	2,980	..	..	1	50	..	..	..	..	..	..	15	4,030	+ 405
	1893–94	..	..	9	1,125	6	3,160	..	..	3	150	..	..	..	..	..	..	18	4,435	
Bellary	1892–93	..	..	6	750	4	603	1	25	2	100	..	..	..	..	1	5	14	1,483	+ 494
	1893–94	..	..	6	775	† 5	1,072	1	25	2	100	..	..	..	..	1	5	15	1,977	
Kurnool	1892–93	..	..	4	500	3	281	..	..	2	50	..	..	..	..	..	..	9	831	− 57
	1893–94	..	..	3	375	3	349	..	..	2	50	..	..	..	..	..	..	8	774	
Madras	1892–93	36	3,600	49	8,375	65	1,50,180	4	475	..	..	9	2,250	32	254	18	1,075	213	1,66,209	− 1,299
	1893–94	18	1,800	* 56	15,250	‡ 66	1,44,271	6	475	..	..	7	2,100	30	334	‖ 13	680	196	1,64,910	
Chingleput	1892–93	..	..	1	125	6	1,740	..	..	1	50	..	..	..	..	..	..	8	1,915	− 245
	1893–94	..	..	1	125	6	1,495	..	..	1	50	..	..	..	..	..	..	8	1,670	
North Arcot	1892–93	..	..	9	1,125	20	7,417	..	..	4	200	1	50	..	..	..	..	34	8,792	− 1,609
	1893–94	..	..	7	875	20	6,058	..	..	4	200	1	50	..	..	..	..	32	7,183	

* Includes one beer retail license on Rs. 50.
† Do. tavern for Rs. 30 against one in 1892–93 for Rs. 60.
‡ Includes 10 beer taverns for Rs. 2,912 against nine in 1892–93 for Rs. 1,080.
(a) The fee for this class of licenses is Rs. 100 per annum.
(b) The fee ranges from Rs. 200 to Rs. 600 in Madras town, and is Rs. 125 or Rs. 150 in the mofussil. The fee for a beer retail license is Rs. 50 per annum.
(c) These licenses are auctioned.
(d) The fee for this class of licenses is Rs. 100 or Rs. 75 in Madras town, Rs. 100 or Rs. 50 on the Nilgiris and Rs. 50 or Rs. 25 in the rest of the Presidency.
§ Rectification license.
‖ Includes six rectification licenses against eight in the previous year on Rs. 100 each, six auctioneers' licenses on Rs. 5 each and one special license on Rs. 50.
(e) The fee is Rs. 50 per annum.
(f) The fee is Rs. 300 in Madras and Rs. 50 in the mofussil.
(g) These are issued 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.
(h) The fee for auctioneer's license is Rs. 5. The other kinds of special licenses are to be granted by the Board of Revenue on such terms and conditions and for such periods as it may on each occasion determine.

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APPENDIX G—*cont.*

Statement showing the particulars of Foreign liquor licenses issued in the several districts during 1893–94 as compared with 1892–93—*cont.*

District.		Licenses for the sale of liquor (not to be consumed on the premises) to licensed dealers only (a). No.	Fees.	Licenses for the sale of liquor (not to be consumed on the premises) to any person (b). No.	Fees.	Tavern licenses for the sale of liquor to be drunk on the premises (c). No.	Fees.	Hotels and boarding house licenses (d). No.	Fees.	Licenses for refreshment rooms under the supervision of Railway Companies, &c. (e). No.	Fees.	Licenses for refreshment rooms (other sorts) (f). No.	Fees.	Occasional licenses (g). No.	Fees.	Special licenses (h). No.	Fees.	Total. No.	Fees.	Increase or decrease in 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.
South Arcot	1892–93	..	..	3	375	12	987	..	..	2	100	..	..	1	3	..	..	18	1,465	+ 94
	1893–94	..	..	3	375	12	1,081	..	..	2	100	..	..	1	3	..	..	18	1,559	
Tanjore	1892–93	1	100	13	1,625	4	791	1	50	3	150	..	..	1	30	..	..	23	2,746	+ 1,115
	1893–94	..	..	16	2,050	4	1,681	..	..	2	100	..	..	1	30	..	..	23	3,861	
Trichinopoly	1892–93	..	..	10	1,250	..	..	..	..	1	50	..	..	1	1	1	15	13	1,316	− 121
	1893–94	..	..	9	1,125	..	..	..	..	1	50	..	..	1	5	1	15	12	1,195	
Madura	1892–93	2	200	13	1,625	5	1,564	..	..	2	100	..	..	..	..	1	100	23	3,589	− 379
	1893–94	..	..	17	2,150	5	955	..	..	2	100	..	..	..	..	2	5	26	3,210	
Tinnevelly	1892–93	1	100	12	1,500	6	5,777	1	25	..	..	..	..	..	..	..	..	20	7,402	− 4,779
	1893–94	..	..	11	1,375	6	1,193	1	50	..	..	..	..	1	5	..	..	19	2,623	
Coimbatore	1892–93	..	..	8	1,000	3	1,875	..	..	3	150	1	50	2	40	..	..	17	3,115	+ 752
	1893–94	..	..	9	1,125	3	2,500	..	..	3	150	1	50	2	42	..	..	18	3,867	
Nilgiris	1892–93	6	600	17	1,900	34	26,365	4	300	1	50	..	..	6	67	1	5	69	29,287	− 3,376
	1893–94	3	300	* 17	1,750	† 34	23,535	4	250	1	50	..	..	4	26	..	..	63	25,911	
Salem	1892–93	..	..	10	1,250	5	1,291	..	..	2	100	..	..	..	..	..	..	17	2,641	+ 359
	1893–94	..	..	10	1,275	5	1,625	..	..	2	100	..	..	..	..	..	..	17	3,000	
South Canara	1892–93	2	200	5	625	3	88	..	..	..	..	..	..	..	..	..	..	10	913	+ 146
	1893–94	1	100	6	800	5	159	..	..	..	..	..	..	..	..	..	..	12	1,059	
Malabar	1892–93	9	900	25	3,125	23	2,950	3	75	1	50	..	..	6	36	..	..	67	7,136	− 399
	1893–94	..	..	25	3,325	24	3,229	2	75	1	50	..	..	5	58	..	..	57	6,737	
Total	1892–93	63	6,300	255	33,900	249	2,14,540	14	950	27	‡ 1,300	‡ 11	2,350	51	453	23	1,300	693	2,61,093	− 10,282
	1893–94	24	2,400	261	41,126	252	2,01,352	14	875	32	1,550	9	2,200	46	504	16	805	656	2,50,811	

* Includes six against seven beer retail licenses in 1892–93 on Rs. 50 each.
† Includes 16 beer taverns for Rs. 9,305 against the same number in 1892–93 for Rs. 12,700.
‡ Revised figures.
(a) The fee for this class of licenses is Rs. 100 per annum.
(b) The fee ranges from Rs. 200 to Rs. 600 in Madras town, and is Rs. 125 or Rs. 150 in the mofussil. The fee for a beer retail license is Rs. 50 per annum.
(c) These licenses are auctioned.
(d) The fee for this class of licenses is Rs. 100 or Rs. 75 in Madras town, Rs. 100 or Rs. 50 on the Nilgiris and Rs. 50 or Rs. 25 in the rest of the Presidency.
(e) The fee is Rs. 50 per annum.
(f) The fee is Rs. 300 in Madras and Rs. 50 in the mofussil.
(g) These are issued 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.
(h) The fee for auctioneer's license is Rs. 5. The other kinds of special licenses are to be granted by the Board of Revenue on such terms and conditions and for such periods as it may on each occasion determine.

APPENDIX II.

STOCK account of Opium, &c., in the several districts during 1893–94.

District.	Opium. Receipts. Balance at the beginning of the year.	Opium. Receipts. Quantity imported from Indore.	Opium. Receipts. Quantity received from other districts.	Opium. Receipts. Total.	Opium. Issues. Quantity retailed in the district.	Opium. Issues. Quantity sent to other districts.	Opium. Issues. Quantity sold to vendors of intoxicating drugs.	Opium. Issues. Dryage.	Opium. Issues. Total.	Opium. Balance on 31st March 1894.	Intoxicating drugs made from Opium. Quantity manufactured during the year.	Intoxicating drugs made from Opium. Quantity retailed.	Intoxicating drugs made from Opium. Balance on 31st March 1894.
1	2	3	4	5	6	7	8	9	10	11	12	13	14
	LB.	LB.	LB.	LB.	LB.	LB.	LB.	LB.	LB.	LB.	LB.	LB.	LB.
Ganjám	409	..	3,729	4,138	3,560	..	234	86	3,880	258	234	234	..
Vizagapatam	4,612	21,333	1,921	27,866	16,657	3,801	285	392	21,135	6,731	285	285	..
Gódávari	(a) 2,445	45,371	462	48,278	37,518	3,465	192	493	41,668	6,610	180	180	..
Kistna	1,983	5,049	710	7,742	5,458	..	100	46	5,604	2,138	100	(b) 109	..
Nellore	44	..	486	530	476	..	21	1	498	32	21	21	..
Cuddapah	(a) 34	..	680	714	597	..	62	(c) 10	669	45	92	92	..
Anantapur	32	..	204	236	231	..	..	2	233	3	..	..	..
Bellary	22	421	41	484	385	4	55	11	456	29	82	82	..
Kurnool	162	..	1,075	1,237	847	(d) 133	71	12	1,063	174	107	107	..
Madras	3,373	9,607	..	12,980	557	9,395	1,113	270	11,335	1,645	626	626	..
Chingleput	(a) 21	..	95	116	102	..	10	..	112	4	10	10	..
North Arcot	24	..	893	917	654	..	197	24	875	42	291	291	..
South Arcot	..	..	181	181	178	..	..	..	178	3	..	..	..
Tanjore	61	..	507	568	402	..	146	3	551	17	167	167	..
Trichinopoly	23	..	396	419	221	..	164	1	386	33	203	203	..
Madura	42	..	400	442	343	..	79	6	428	14	99	99	..
Tinnevelly	9	..	209	218	212	..	..	2	214	4	..	..	..
Coimbatore	137	..	621	758	654	46	36	8	744	14	36	36	..
Nilgiris	75	..	377	452	392	..	..	4	396	56	..	..	..
Salem	27	..	817	844	731	..	100	6	837	7	116	116	..
South Canara	1	136	16	153	122	..	18	1	141	12	18	18	..
Malabar	(a) 30	..	2,241	2,271	2,189	16	..	23	2,228	43	..	..	..
Total ..	(a) 13,566	81,917	16,061	111,544	72,486	16,860	2,883	1,401	93,630	17,914	2,667	2,676	..

(a) Revised figures. (b) Includes last year's balance. (c) Inclusive of 4 lb. destroyed as unfit for consumption. (d) Sent to the Banganapalle State.

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APPENDIX I.

STATEMENT showing the Consumption of Opium, Intoxicating Drugs, &c., during the year 1893–94.

District.	Population.	Area.	Number of persons to the square mile.	Number of shops open for the sale of opium and intoxicating drugs. 1892–93.	Number of shops open for the sale of opium and intoxicating drugs. 1893–94.	Population per shop.	Square miles per shop.	Consumption of opium. 1892–93. Opium.	Consumption of opium. 1892–93. Opium used in the manufacture of intoxicating drugs.	Consumption of opium. 1892–93. Total.
1	2	3	4	5	6	7	8	9	10	11
		SQ. MLS.						LB.	LB.	LB.
1. Ganjám ..	1,896,803	8,267	229	88	84	22,581	98·4	* 3,156	243	* 3,399
2. Vizagapatam ..	2,802,992	17,316	162	112	115	24,374	15·6	15,258	588	15,846
3. Gódávari ..	2,078,782	7,857	264	* 426	452	4,599	17·3	37,458	245	37,703
4. Kistna ..	1,855,582	8,397	221	75	77	24,098	109·0	4,665	126	4,791
5. Nellore ..	1,463,736	8,765	167	26	30	48,791	292·1	370	25	395
6. Cuddapah ..	1,272,072	8,722	146	22	24	53,003	363·4	547	68	615
7. Anantapur ..	708,549	5,275	134	10	10	70,855	527·5	191	..	191
8. Bellary ..	900,126	5,975	151	7	12	75,010	497·9	385	68	453
9. Kurnool ..	817,811	7,514	109	22	23	35,557	326·7	753	39	792
10. Madras ..	452,518	29	15,604	18	18	25,140	1·6	555	1,111	1,666
11. Chingleput ..	1,136,928	2,842	400	12	12	94,744	236·8	146	19	165
12. North Arcot ..	2,180,487	7,616	286	42	38	57,381	200·4	859	187	1,046
13. South Arcot ..	2,162,851	5,217	415	13	11	196,623	474·2	240	4	244
14. Tanjore ..	2,228,114	3,709	600	22	23	96,875	161·3	395	171	566
15. Trichinopoly ..	1,372,717	3,631	378	15	16	85,795	226·9	261	179	440
16. Madura ..	2,608,404	8,808	296	12	21	124,210	419·4	368	172	540
17. Tinnevelly ..	1,916,095	5,387	356	13	11	174,190	489·7	151	2	153
18. Coimbatore ..	2,004,839	7,860	255	21	22	91,129	357·3	717	33	750
19. Nilgiris ..	99,797	957	104	4	4	24,949	239·2	375	..	375
20. Salem ..	1,962,591	7,529	261	21	22	89,209	342·2	563	78	641
21. South Canara.	1,052,359	3,902	269	4	4	263,090	975·5	133	17	150
22. Malabar ..	2,641,928	5,585	473	25	28	94,355	199·5	2,001	..	2,001
Total ..	35,616,081	141,160	252	* 1,011	1,057	33,695	133·5	* 69,547	3,375	* 72,922

District.	Consumption of opium. 1893–94. Opium.	Consumption of opium. 1893–94. Opium used in the manufacture of intoxicating drugs.	Consumption of opium. 1893–94. Total.	Sale per shop.	Consumption per head of population (in decimals of a tola).	Revenue. Pass-duty.	Revenue. Rent of opium vend areas including miscellaneous items.	Revenue. Total.	Incidence of revenue per head.	Retail selling price per tola. Opium.	Retail selling price per tola. Intoxicating drugs.
	12	13	14	15	16	17	18	19	20	21	22
	LB.	LB.	LB.			RS.	RS.	RS.	RS.	RS. A. P.	RS. A. P.
1. Ganjám ..	3,560	234	3,794	45·2	·080	..	21,905	..	..	0 7 4	0 10 0
2. Vizagapatam ..	16,657	285	16,942	147·3	·242	..	54,940	..	..	0 6 10	0 6 3
3. Gódávari ..	37,518	192	37,710	83·4	·726	..	84,467	..	..	0 4 4 to 0 6 1	0 5 6 to 0 8 0
4. Kistna ..	5,458	100	5,558	72·2	·120	..	29,287	..	..	0 9 6	0 8 6
5. Nellore ..	476	21	497	16·6	·014	..	5,806	..	..	0 10 3	0 10 0
6. Cuddapah ..	597	62	659	27·5	·021	..	7,122	..	..	0 11 0	0 4 0
7. Anantapur ..	231	..	231	23·1	·018	..	3,222	..	..	0 11 0	..
8. Bellary ..	385	55	440	36·6	·020	..	5,667	..	..	0 8 0 to 0 10 8	0 8 0
9. Kurnool ..	847	71	918	39·9	·045	..	7,711	..	..	0 6 8 to 0 10 8	0 5 4
10. Madras ..	557	1,113	1,670	92·8	·148	..	12,305	..	..	0 11 0	1 2 0
11. Chingleput ..	102	10	112	9·3	·004	..	1,473	..	..	0 10 8 to 0 14 0	0 14 0
12. North Arcot ..	654	197	851	22·4	·016	..	12,611	..	..	0 11 0	0 12 7
13. South Arcot ..	178	..	178	16·1	·008	..	2,272	..	..	0 7 0 to 0 12 0	..
14. Tanjore ..	402	146	548	23·8	·010	..	5,634	..	..	0 6 0 to 0 12 0	0 9 8 to 0 13 0
15. Trichinopoly ..	221	164	385	24·1	·011	..	4,767	..	..	0 10 11	0 10 0
16. Madura ..	343	79	422	20·1	·006	..	6,912	..	..	0 8 0 to 0 14 0	0 12 0
17. Tinnevelly ..	212	..	212	19·2	·004	..	2,752	..	..	0 10 0	..
18. Coimbatore ..	654	36	690	[illegible]	·014	..	5,769	..	..	0 9 9 to 0 12 0	0 12 0 to 0 13 0
19. Nilgiris ..	392	..	392	[illegible]	·157	..	6,345	..	..	0 13 0	..
20. Salem ..	731	100	831	37·9	[illegible]	..	6,126	..	..	0 6 10	0 11 0
21. South Canara ..	122	[illegible]	140	35	[illegible]	..	1,070	..	..	0 9 2 to 0 12 0	0 9 2
22. Malabar ..	2,189	[illegible]	2,189	78·1	[illegible]	..	15,352	..	..	0 9 4	..
Total ..	72,486	[illegible]	75,369	71·3	·08[illegible]	[illegible],92,700	3,03,405	5,96,105	·019	..	..

* Revised figure.

APPENDIX J.

STATEMENT showing the Convictions, &c., under the Opium Act and Rules during 1893–94.

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	3	3	..	1	3	25 0 0	2	23 4 0	23 0 0
2. Vizagapatam ..	32	44	4	1	40	457 0 0	20	71 3 0	259 8 0
3. Gódávari	29	34	2	..	33	496 8 0	20	149 10 0	168 0 0
4. Kistna	11	13	..	..	13	361 0 0	8	42 3 0	82 0 0
5. Nellore	1	1	..	..	1	24 0 0	1	10 0 0	..
6. Cuddapah ..	1	1	..	..	1	50 0 0	..	..	..
7. Anantapur ..	1	1	..	..	1	100 0 0	..	..	45 0 0
8. Bellary	2	2	..	1	2	92 0 0	1	4 1 0	32 8 0
9. Kurnool	..	..	..	..	..	..	..	..	..
10. Madras	..	..	..	..	..	..	..	..	..
11. Chingleput ..	..	..	..	..	..	..	..	..	..
12. North Arcot ..	6	6	2	..	5	55 0 0	2	23 0 0	6 0 0
13. South Arcot ..	2	2	..	..	2	11 0 0	..	..	..
14. Tanjore	9	9	3	..	8	234 0 0	8	43 13 6	52 0 0
15. Trichinopoly .	2	2	1	..	1	1 0 0	1	5 5 0	..
16. Madura	1	2	..	..	2	300 0 0	1	1,441 14 9	200 0 0
17. Tinnevelly ..	1	1	..	..	1	5 0 0	1	1 0 0	..
18. Coimbatore ..	..	..	..	..	..	..	..	..	..
19. Nilgiris	..	..	..	..	..	..	..	..	..
20. Salem	1	1	..	..	1	10 0 0	..	..	..
21. South Canara ..	..	..	..	..	..	..	..	..	..
22. Malabar	..	..	..	..	..	..	..	..	..
Total ..	102	122	12	3	* 114	2,221 8 0	65	1,815 6 3	868 0 0

* Seven persons both fined and imprisoned.

APPENDIX K.

STATEMENT showing the classification of the cases convicted under the Opium Act during 1893–94.

District.	Smuggling of opium.	Possession of opium without license.	Sale of opium without license.	Sale of intoxicating drugs without license.	Manufacturing intoxicating drugs without license.	Other offences.	Total.
1	2	3	4	5	6	7	8
1. Ganjám	1	2	..	..	..	..	3
2. Vizagapatam	..	14	2	15	..	1	32
3. Gódávari	..	9	13	3	..	4	29
4. Kistna	1	1	2	6	..	1	11
5. Nellore	..	..	..	..	..	1	1
6. Cuddapah	..	1	..	..	..	..	1
7. Anantapur	..	1	..	..	..	..	1
8. Bellary	..	1	..	..	1	..	2
9. Kurnool	..	..	..	..	..	..	..
10. Madras	..	..	..	..	..	..	..
11. Chingleput	..	..	..	..	..	..	..
12. North Arcot	..	1	1	1	3	..	6
13. South Arcot	..	2	..	..	..	..	2
14. Tanjore	..	..	5	2	..	2	9
15. Trichinopoly	..	..	1	1	..	..	2
16. Madura	..	1	..	..	..	..	1
17. Tinnevelly	..	..	..	1	..	..	1
18. *Coimbatore*	..	..	..	..	..	..	..
19. Nilgiris	..	..	..	..	..	..	..
20. Salem	..	..	..	..	1	..	1
21. South Canara	..	..	..	..	..	..	..
22. Malabar	..	..	..	..	..	..	..
Total ..	2	33	24	29	5	9	102

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APPENDIX L.

STATEMENT showing the number of shops for the sale of hemp drugs in 1893–94 as compared with 1892–93.

District.	Number of shops licensed.		Fees obtained at the auction sales.		Consumption in 1892–93.	Consumption in 1893–94.				
	1892–93.	1893–94.	1892–93.	1893–94.		Ganja.	Bhang.	Majam.	Other kinds.	Total.
1	2	3	4	5	6	7	8	9	10	11
			RS.	RS.	SEERS.	SEERS.	SEERS.	SEERS.	SEERS.	SEERS.
Ganjám	16	19	1,491	2,079	1,246	1,284	11	23	9	1,327
Vizagapatam	5	5	1,472	1,195	5,218	1,564	386	320	102	2,372
Gódávari	7	7	691	1,101	3,800	6,377	..	18	..	6,395
Kistna	12	12	2,094	2,495	9,926	9,091	..	..	..	9,091
Nellore	9	8	1,472	994	1,092	1,553	..	24	..	1,577
Cuddapah	8	8	1,507	1,250	1,927	1,953	..	..	..	1,953
Anantapur	4	3	292	176	* 276	1,010	..	..	..	1,010
Bellary	13	14	3,137	3,449	2,000	2,355	..	309	..	2,664
Kurnool	2	2	505	377	204	388	..	2	..	390
Madras	35	35	6,117	8,225	3,706	6,673	..	3,559	1,504	11,736
Chingleput	5	5	228	479	748	590	..	111	66	767
North Arcot	16	16	5,262	6,115	5,742	5,514	22	605	..	6,141
South Arcot	9	9	2,253	2,782	2,391	3,837	485	57	50	4,429
Tanjore	12	16	2,785	3,379	*4,085	4,579	..	121	1,502	6,202
Trichinopoly	13	13	4,309	3,042	*3,414	1,370	82	1,085	719	3,256
Madura	16	17	3,436	4,203	4,821	2,154	3,214	..	..	5,368
Tinnevelly	12	12	2,352	2,371	1,834	2,395	..	..	151	2,546
Coimbatore	11	9	1,630	1,020	* 1,040	1,030	30	19	196	1,275
Nilgiris	..	1	..	173	..	55	..	11	28	94
Salem	8	7	1,285	1,393	3,482	1,283	552	190	..	2,025
South Canara	6	9	900	1,490	1,129	1,431	..	..	116	1,547
Malabar	37	23	4,108	4,201	5,[illegible]45	7,048	..	..	103	7,151
Total ..	246	250	47,292	51,989	*83,735	63,534	4,782	6,454	4,546	79,316

* Revised figures.

APPENDIX M.

STATEMENT of offences against the Abkári laws dealt with in the Presidency during the year 1893–94.

Sub-divisions.		Pending at the beginning of the year. Cases.	Pending at the beginning of the year. Persons.	Reported during the year (exclusive of unsuccessful house searches). Cases.	Reported during the year (exclusive of unsuccessful house searches). Persons.	Total. Cases.	Total. Persons.	Disposal of Cases by the Officers of the Department. Released by Department. I. For being in possession of country spirits not more than 3° below the prescribed strength in cases in which such spirits were procured direct from a distillery or warehouse situated close by and 5° in other cases. Cases.	I. Percentage.	II. For petty breaches of the provisions of section 56 of the Abkári Act for the first time. Cases.	II. Percentage.	III. On proof of ignorance or inadvertence. Cases.	III. Percentage.	IV. For want of proof. Cases.	IV. Percentage.	Total. Cases.	Total. Percentage.	Sent for trial. Cases.	Sent for trial. Percentage.	Cases written off. Cases.	Cases written off. Percentage.	Total disposed of. Cases.	Total disposed of. Percentage.	Pending. Cases.	Pending. Percentage.
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
Chatrapur ..	1892–93.	14	4	310	293	324	297	5	1·5	80	24·7	14	4·3	24	7·4	123	37·9	136	42·0	55	17·0	314	96·9	10	3·1
	1893–94.	(d) 11	1	291	313	302	314	8	2·6	83	27·5	30	9·9	5	1·7	126	41·7	144	47·7	27	8·9	297	98·3	5	1·7
Chicacole ..	1892–93.	25	13	726	767	751	780	5	1·0	47	6·3	98	13·0	19	2·5	172	22·9	507	67·5	52	6·9	732	97·5	19	2·5
	1893–94.	19	11	689	776	708	787	10	1·4	37	5·2	135	19·1	18	2·3	(a) 203	28·7	443	62·6	38	5·3	684	96·6	24	3·4
Cocanada ..	1892–93.	140	136	3,959	4,110	4,099	4,246	27	·7	31	·8	1,460	35·6	145	3·5	1,663	40·6	2,244	54·7	59	1·4	3,966	96·7	133	3·2
	1893–94.	133	129	3,399	3,371	3,532	3,500	61	1·7	78	2·2	1,287	36·4	38	1·1	1,464	41·4	1,815	51·4	123	3·5	3,402	96·3	130	3·7
Masulipatam ..	1892–93.	107	92	1,835	2,011	1,942	2,103	100	5·1	406	20·9	67	3·5	39	2·0	612	31·5	1,212	62·4	22	1·1	1,846	95·1	96	4·9
	1893–94.	96	112	1,356	1,427	1,452	1,539	18	1·2	63	4·3	29	2·0	29	2·0	139	9·6	(b) 1,177	81·1	17	1·1	1,333	91·8	119	8·2
Nellore ..	1892–93.	44	45	1,025	1,099	1,069	1,144	5	·5	158	14·8	109	10·2	60	5·6	332	31·1	688	64·3	21	2·0	1,041	97·4	28	2·6
	1893–94.	(d) 27	28	442	487	469	515	2	·4	9	1·9	25	5·3	36	7·7	72	15·3	379	80·8	3	·6	454	96·8	15	3·2
Arcot ..	1892–93.	338	389	3,423	3,847	3,761	4,236	5	0·1	544	14·5	329	8·7	216	5·7	1,094	29·1	2,407	64·0	98	2·6	3,599	95·7	162	4·3
	1893–94.	162	210	1,591	1,743	1,753	1,953	9	0·5	120	6·8	174	9·9	91	5·2	394	22·5	1,240	70·7	29	1·7	1,663	94·9	90	5·1
Chingleput ..	1892–93.	18	19	560	571	578	590	3	0·5	47	8·1	42	7·3	28	4·8	120	20·7	429	74·2	4	0·7	553	95·7	25	4·3
	1893–94.	25	31	282	285	307	316	..	..	21	6·8	30	9·8	14	4·6	65	21·2	230	74·9	4	1·3	299	97·4	8	2·6
Madras Town Circle.	1892–93.	11	12	166	219	177	231	1	0·6	15	8·5	34	19·2	10	5·6	60	33·9	112	63·3	4	2·2	176	99·4	1	0·6
	1893–94.	(e) 2	5	206	223	208	228	..	..	6	2·8	16	7·7	7	3·4	29	13·9	172	82·7	2	1·0	203	97·6	5	2·4
Negapatam ..	1892–93.	71	72	2,150	2,204	2,221	2,276	3	0·1	300	13·5	259	11·7	33	1·5	595	26·8	1,568	70·6	17	0·8	2,180	98·2	41	1·8
	1893–94.	41	44	2,560	2,107	2,607	2,151	1	0·04	226	8·7	229	8·8	32	1·2	(c) 492	18·9	1,520	58·3	(f) 552	21·2	2,564	98·4	43	1·6
Tinnevelly ..	1892–93.	74	75	2,576	2,631	2,650	2,706	5	0·2	137	5·2	249	9·4	68	2·5	459	17·3	2,067	78·0	19	0·7	2,545	96·0	105	4·0
	1893–94.	(d) 104	107	2,970	3,021	3,074	3,128	5	0·3	234	7·6	182	5·9	92	3·0	513	16·7	2,471	80·4	22	0·7	3,006	97·8	68	2·2
Erode ..	1892–93.	129	139	4,567	4,835	4,696	4,974	7	0·1	569	12·1	170	3·6	117	2·5	863	18·4	3,517	74·9	24	0·5	4,407	93·8	289	6·2
	1893–94.	289	(d) 336	4,264	4,498	4,553	4,834	1	0·02	350	7·7	188	4·1	141	3·1	680	14·9	3,645	80·1	56	1·2	4,381	96·2	172	3·8
Calicut ..	1892–93.	716	637	11,727	11,780	12,443	12,417	33	0·3	520	4·5	1,062	8·5	423	3·4	2,078	16·7	9,368	75·3	333	2·7	11,795	94·8	648	5·2
	1893–94.	648	626	12,823	12,701	13,471	13,327	12	0·1	119	0·9	810	6·0	212	1·6	1,153	8·6	11,655	86·5	447	3·3	13,255	98·4	216	1·6
Total ..	1892–93.	1,687	1,633	33,024	34,367	34,711	36,000	202	0·6	2,894	8·3	3,893	11·2	1,182	3·4	8,171	23·5	24,255	69·9	708	2·1	33,154	95·5	1,557	4·5
	1893–94.	1,557	1,640	30,879	30,952	32,436	32,592	127	0·3	1,348	4·2	3,135	9·7	713	2·2	5,330	16·4	24,891	76·7	1,320	4·1	31,541	97·2	895	2·8

(a) Includes 5 cases compounded under section 67 of the Abkári Act. (b) Includes 2 cases compounded under section 67 of the Abkári Act. (c) Includes 2 cases compounded under section 67 of the Abkári Act.
(d) Revised figure. (e) Includes 1 case and 3 persons transferred from the file of the Magistracy and disposed of by the Deputy Commissioner. (f) Includes 536 undetected cases written off.

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APPENDIX M—*cont.*

Statement of Offences against the Abkári Laws dealt with in the Presidency during the year 1893–94—*cont.*

Sub-divisions.		Disposal by the Magistracy. Pending at the beginning of the year. Cases.	Pending at the beginning of the year. Persons.	Sent for trial during the year. Cases.	Sent for trial during the year. Persons.	Total. Cases.	Total. Persons.	Convicted. Cases.	Convicted. Percentage.	Acquitted. Cases.	Acquitted. Percentage.	Written off or otherwise disposed of. Cases.	Written off or otherwise disposed of. Percentage.	Pending. Cases.	Pending. Percentage.	Cases sent to Magistracy otherwise than through the Inspectors of Salt and Abkari Revenue. Number of cases reported. Cases.	Number of cases reported. Persons.	Number of cases convicted. Cases.	Number of cases convicted. Persons.	Number of cases acquitted. Cases.	Number of cases acquitted. Persons.
1		2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21
Chatrapur ..	1892–93 ..	44	47	136	153	180	200	147	81·7	15	8·3	4	2·2	14	7·8	..	..	..	..	..	..
	1893–94 ..	14	18	144	164	158	182	138	87·3	9	5·7	1	0·6	10	6·3						
Chicacole ..	1892–93 ..	60	67	507	570	567	637	475	83·8	25	4·4	2	0·3	65	11·5	..	..	..	..	..	..
	1893–94 ..	65	76	443	505	508	581	442	87·0	22	4·3	4	0·8	40	7·9						
Cocanada ..	1892–93 ..	130	142	2,244	2,290	2,374	2,432	2,063	86·9	42	1·8	11	0·5	258	10·8	1	1	..	..	1	1
	1893–94 ..	258	266	1,815	1,850	2,073	2,116	1,783	86·0	25	1·2	3	0·1	262	12·6						
Masulipatam.	1892–93 ..	376	407	1,212	1,290	1,588	1,697	1,293	81·4	28	1·8	2	0·1	265	16·7	2	3	1	1	1	2
	1893–94 ..	265	290	1,177	1,240	1,442	1,530	1,199	83·1	30	2·1	8	0·6	205	14·2						
Nellore ..	1892–93 ..	87	100	688	745	775	845	650	83·9	41	5·3	..	..	84	10·8	..	..	..	..	..	..
	1893–94 ..	84	* 93	379	406	463	504	385	83·2	25	5·4	1	0·2	52	11·2						
Arcot ..	1892–93 ..	469	533	2,407	2,620	2,876	3,153	2,369	82·4	146	5·1	..	..	361	12·5	11	11	11	11	..	..
	1893–94 ..	361	434	1,240	1,365	1,601	1,799	1,230	76·8	75	4·7	11	0·7	285	17·8						
Chingleput ..	1892–93 ..	52	54	429	433	481	487	430	89·4	16	3·3	..	..	35	7·3	..	..	..	..	..	..
	1893–94 ..	35	36	230	234	265	270	233	87·9	13	4·9	2	0·8	17	6·4						
Madras Town Circle ..	1892–93 ..	33	37	112	136	145	173	125	86·2	7	4·8	..	..	13	9·0	..	..	..	..	..	..
	1893–94 ..	† 12	13	172	185	184	198	170	92·4	7	3·8	..	..	7	3·8						
Negapatam ..	1892–93 ..	148	154	1,568	1,601	1,716	1,755	1,492	86·9	50	2·9	6	0·4	168	9·8	7	7	6	6	1	1
	1893–94 ..	168	172	1,520	1,566	1,688	1,737	1,463	86·7	61	3·6	7	0·4	157	9·3						
Tinnevelly ..	1892–93 ..	225	230	2,067	2,098	2,292	2,328	1,883	82·2	102	4·4	6	0·3	301	13·1	5	5	5	5	..	..
	1893–94 ..	301	304	2,471	2,506	2,772	2,810	2,374	85·6	60	2·2	..	..	‡ 339	12·2						
Erode ..	1892–93 ..	483	493	3,517	3,606	4,000	4,099	3,170	79·2	88	2·2	7	0·2	735	18·4	6	6	5	5	1	1
	1893–94 ..	735	754	3,645	3,740	4,380	4,494	3,755	85·7	107	2·4	23	0·5	495	11·3						
Calicut ..	1892–93 ..	1,617	1,649	9,368	9,491	10,985	11,140	8,964	81·6	203	1·8	20	0·2	1,798	16·4	17	17	16	16	1	1
	1893–94 ..	1,798	1,839	11,655	11,769	13,453*	13,608	10,803	80·3	148	1·1	19	0·1	2,489	18·5						
Total ..	1892–93 ..	3,724	3,913	24,255	25,033	27,979	28,946	23,061	82·4	763	2·7	58	0·3	4,097	14·6	49	50	44	44	5	6
	1893–94 ..	4,096	4,300	24,891	26,629	28,987	29,829	23,974	82·7	577	2·0	79	0·3	‡ 4,358	15·0						

* One person wrongly left out by the Inspector in his returns for 1892–93 is now included. † Excludes one case and three persons transferred to the Deputy Commissioner and disposed of by him.
‡ Includes one case subsequently added.

APPENDIX N.

CLASSIFIED Statement of Offences against the Abkári Laws reported in the several Sub-Divisions during the year 1893–94.

Sub-Division.	Smuggling: From foreign territory.	Smuggling: From rented to excise tracts.	Smuggling: From one tract to another where the duty varies and liquor is brought into the tract where the duty is higher.	Illicit distillation.	Possession of illicitly distilled spirits.	Sale of illicitly distilled spirits.	Possession of liquor without license.	Unlicensed sales.	Illicit transport.	Using false measures.	Adulteration.	Dilution.	Illicit manufacture of toddy.	Other offences.	Total.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
Chatrapur	5	17	..	44	47	..	8	42	37	2	..	23	42	24	291
Chicacole	..	161	5	42	9	5	30	66	37	17	..	20	249	48	689
Cocanada	4	5	2	3	1	..	118	92	123	9	..	68	2,911	63	3,399
Masulipatam ..	18	47	10	13	19	1	185	260	120	29	..	195	442	8	1,356
Nellore	..	..	3	82	16	..	11	71	26	9	..	17	196	11	442
Arcot	184	8	9	73	17	2	125	397	218	68	15	31	299	95	1,591
Chingleput ..	..	..	..	..	..	..	16	40	15	..	..	6	172	33	282
Negapatam ..	109	..	..	..	..	..	244	324	509	24	..	76	962	318	2,566
Tinnevelly ..	24	62	..	7	..	..	308	616	538	36	9	100	900	370	2,970
Erode	115	7	..	125	5	..	119	887	398	79	4	69	2,205	251	4,264
Calicut	1,148	..	2	756	298	10	1,903	576	687	5	2	123	7,210	73	12,823
Madras Town Circle.	..	..	..	..	..	..	3	42	13	19	..	9	118	2	205
Total ..	1,607	307	31	1,175	412	18	3,070	3,413	2,730	297	30	787	15,706	1,295	30,879

APPENDIX O.

STATEMENT showing the Demand, Collection and Balance of Excise (Abkári and Opium) Revenue in the Madras Presidency for the year 1893–94.

Country Spirits.

District.	Demand: Arrears at the beginning of the year.	Demand: Current.	Demand: Total.	Collection: Arrears.	Collection: Current.	Collection: Total.	Remission: Arrears.	Remission: Current.	Balance: Arrears.	Balance: Current.	Balance: Total.
1	2	3	4	5	6	7	8	9	10	11	12
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Ganjám ..	1,529	2,09,505	2,11,034	1,529	2,07,660	2,09,189	..	..	..	1,845	1,845
Vizagapatam ..	7,947	3,08,739	3,16,686	7,317	3,05,100	3,12,917	..	..	130	3,639	3,769
Gódávari ..	14,384	4,95,135	5,09,519	11,263	4,83,761	4,95,024	20	..	3,101	11,374	14,475
Kistna ..	3,950	6,51,539	6,55,489	652	6,37,732	6,38,384	810	..	2,488	13,807	16,295
Nellore ..	511	1,05,792	1,06,303	511	1,05,783	1,06,294	..	..	..	9	9
Cuddapah ..	..	2,15,387	2,15,387	..	2,15,387	2,15,387	..	..	..	..	..
Anantapur ..	1,640	1,77,494	1,79,134	1,640	1,77,493	1,79,133	..	..	..	1	1
Bellary ..	309	2,33,881	2,34,190	309	2,33,881	2,34,190	..	..	..	..	..
Kurnool ..	..	76,453	76,453	..	76,446	76,446	..	..	..	7	7
Madras ..	2,493	4,95,100	4,97,593	17	4,92,601	4,92,618	2,429	29	47	2,470	2,517
Chingleput ..	312	98,116	98,428	312	96,471	96,783	..	..	..	1,645	1,645
North Arcot ..	1,032	4,84,807	4,85,839*	..	4,84,289	4,84,289	1,032	..	..	518	518
South Arcot ..	6,246	4,26,216	4,32,462	5,901	4,21,363	4,27,264	345	..	..	4,853	4,853
Tanjore ..	160	1,51,950	1,52,110	..	1,51,732	1,51,732	..	..	160	218	378
Trichinopoly ..	..	1,86,764	1,86,764	..	1,85,476	1,85,476	..	..	..	1,288	1,288
Madura ..	1,392	1,66,579	1,67,971	296	1,66,046	1,66,342	..	..	1,096	533	1,629
Tinnevelly ..	449	91,773	92,222	102	91,347	91,449	..	..	347	426	773
Coimbatore ..	2,067	2,04,867	2,06,934	1,360	2,03,693	2,05,053	366	..	341	1,174	1,515
Nílgiris ..	2,764	1,69,345	1,72,109	2,764	1,69,345	1,72,109	..	..	..	..	..
Salem ..	683	2,57,227	2,57,910	115	2,57,203	2,57,318	..	..	568	24	592
South Canara ..	1,877	1,22,709	1,24,586	1,721	1,22,406	1,24,127	..	..	156	303	459
Malabar ..	18,091	1,27,923	1,46,014	16,217	1,26,200	1,42,417	188	..	1,686	1,723	3,409
Total ..	67,836	54,57,301	55,25,137	52,526	54,11,415	54,63,941	5,190	29	10,120	45,857	55,977

Country Spirits and Toddy Combined.

District.	Demand: Arrears at the beginning of the year.	Demand: Current.	Demand: Total.	Collection: Arrears.	Collection: Current.	Collection: Total.	Remission: Arrears.	Remission: Current.	Balance: Arrears.	Balance: Current.	Balance: Total.
1	2	3	4	5	6	7	8	9	10	11	12
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Ganjám ..	..	..	..	..	..	..	..	..	..	..	..
Vizagapatam ..	..	..	..	..	..	..	..	..	..	..	..
Gódávari ..	..	..	..	..	..	..	..	..	..	..	..
Kistna ..	..	..	..	..	..	..	..	..	..	..	..
Nellore ..	..	..	..	..	..	..	..	..	..	..	..
Cuddapah ..	..	..	..	..	..	..	..	..	..	..	..
Anantapur ..	..	..	..	..	..	..	..	..	..	..	..
Bellary ..	..	..	..	..	..	..	..	..	..	..	..
Kurnool ..	..	..	..	..	..	..	..	..	..	..	..
Madras ..	..	..	..	..	..	..	..	..	..	..	..
Chingleput ..	..	..	..	..	..	..	..	..	..	..	..
North Arcot ..	..	..	..	..	..	..	..	..	..	..	..
South Arcot ..	..	..	..	..	..	..	..	..	..	..	..
Tanjore ..	..	..	..	..	..	..	..	..	..	..	..
Trichinopoly ..	..	..	..	..	..	..	..	..	..	..	..
Madura ..	..	..	..	..	..	..	..	..	..	..	..
Tinnevelly ..	..	..	..	..	..	..	..	..	..	..	..
Coimbatore ..	..	..	..	..	..	..	..	..	..	..	..
Nilgiris ..	..	..	..	..	..	..	..	..	..	..	..
Salem ..	..	..	..	..	..	..	..	..	..	..	..
South Canara.	..	..	..	..	..	..	..	..	..	..	..
Malabar ..	69	200	269	..	200	200	..	..	69	..	69
Total ..	69	200	269	..	200	200	..	..	69	..	69

APPENDIX O—*cont.*

Statement showing the Demand, Collection and Balance of Excise (Abkári and Opium) Revenue in the Madras Presidency for the year 1893–94—*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 ..	415	26,394	26,809	412	24,908	25,320	..	..	3	1,486	1,489
Vizagapatam ..	2,164	67,512	69,676	2,041	64,308	66,349	..	..	123	3,204	3,327
Gódávari ..	89,996	7,86,567	8,76,563	88,172	7,22,186	8,10,358	..	..	1,824	64,381	66,205
Kistna ..	11,133	3,19,176	3,30,309	11,103	2,87,838	2,98,941	30	..	..	31,338	31,338
Nellore ..	7,592	76,311	83,903	4,007	73,325	77,332	3,464	..	121	2,986	3,107
Cuddapah ..	..	1,50,556	1,50,556	..	1,50,556	1,50,556	..	..	..	..	..
Anantapur ..	3,284	2,31,056	2,34,340	3,284	2,30,401	2,33,685	..	..	..	655	655
Bellary ..	..	3,65,366	3,65,366	..	3,65,366	3,65,366	..	..	..	..	..
Kurnool ..	32	2,56,178	2,56,210	32	2,54,836	2,54,868	..	..	..	1,342	1,342
Madras ..	7,656	4,64,813	4,72,469	4,146	4,57,300	4,61,446	383	665	3,127	6,848	9,975
Chingleput ..	3,596	1,61,311	1,64,907	3,481	1,57,241	1,60,722	..	..	115	4,070	4,185
North Arcot ..	4,828	3,33,404	3,38,232	3,420	3,25,916	3,29,336	1,408	..	..	7,488	7,488
South Arcot ..	2,930	2,31,220	2,34,150	2,575	2,24,741	2,27,316	105	..	250	6,479	6,729
Tanjore ..	15,091	8,46,569	8,61,660	9,493	8,33,254	8,42,747	2,359	..	3,239	13,315	16,554
Trichinopoly ..	344	1,82,249	1,82,593	323	1,81,913	1,82,236	21	..	..	336	336
Madura ..	2,549	2,21,185	2,23,834	2,134	2,14,598	2,16,732	12	49	503	6,538	7,041
Tinnevelly ..	501	1,50,644	1,51,145	501	1,49,791	1,50,292	..	..	..	853	853
Coimbatore ..	5,954	3,64,832	3,70,786	4,385	3,60,165	3,64,550	722	..	847	4,667	5,514
Salem ..	2,463	3,77,143	3,79,606	1,186	3,73,260	3,74,446	1,182	..	95	3,883	3,978
South Canara.	3,966	2,72,381	2,76,347	3,050	2,67,948	2,70,998	710	..	206	4,433	4,639
Malabar ..	53,929	2,99,518	3,53,447	23,179	2,73,911	2,97,090	1,247	..	29,503	25,607	55,110
Total ..	2,18,523	61,84,385	64,02,908	1,66,924	59,93,762	61,60,686	11,643	714	39,956	1,89,909	2,29,865

Foreign Liquor.

District.	Demand.			Collection.			Remission.		Balance.		
	Arrears at the beginning of the year.	Current.	Total.	Arrears.	Current.	Total.	Arrears.	Current.	Arrears.	Current.	Total.
1	2	3	4	5	6	7	8	9	10	11	12
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Ganjám ..	125	2,536	2,661	125	2,536	2,661	..	..	..	..	..
Vizagapatam ..	..	1,251	1,251	..	1,226	1,226	..	..	..	25	25
Gódávari ..	..	5,581	5,581	..	5,531	5,531	..	..	..	50	50
Kistna ..	62	3,724	3,786	62	3,578	3,640	..	..	..	146	146
Nellore ..	638	1,177	1,815	244	1,131	1,375	352	..	42	46	88
Cuddapah ..	..	4,232	4,232	..	4,232	4,232	..	..	..	..	..
Anantapur ..	75	4,435	4,510	75	4,435	4,510	..	..	..	..	..
Bellary ..	..	10,404	10,404	..	10,404	10,404	..	..	..	..	..
Kurnool ..	..	774	774	..	774	774	..	..	..	..	..
Madras ..	1,765	1,64,910	1,66,675	530	1,63,204	1,63,734	832	..	403	1,706	2,109
Chingleput ..	..	1,670	1,670	..	1,670	1,670	..	..	..	..	..
North Arcot ..	405	10,725	11,130	..	10,725	10,725	405	..	..	..	..
South Arcot ..	27	4,124	4,151	27	4,124	4,151	..	..	..	..	..
Tanjore ..	..	3,865	3,865	..	3,865	3,865	..	..	..	..	..
Trichinopoly ..	..	2,888	2,888	..	2,888	2,888	..	..	..	..	..
Madura ..	42	3,210	3,252	42	3,210	3,252	..	..	..	..	..
Tinnevelly ..	872	2,623	3,495	870	2,590	3,460	..	..	2	33	35
Coimbatore ..	52	20,658	20,710	52	20,658	20,710	..	..	..	..	..
Nílgiris ..	..	60,375	60,375	..	60,375	60,375	..	..	..	..	..
Salem ..	..	3,000	3,000	..	3,000	3,000	..	..	..	..	..
South Canara ..	..	1,059	1,059	..	1,009	1,009	..	50	..	..	..
Malabar ..	279	6,742	7,021	94	6,542	6,636	..	..	185	200	385
Total ..	4,342	3,19,963	3,24,305	2,121	3,17,707	3,19,828	1,589	50	632	2,206	2,838

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APPENDIX O—*cont.*

Statement showing the Demand, Collection and Balance of Excise (Abkári and Opium) Revenue in the Madras Presidency for the year 1893–94—*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 ..	116	2,532	2,648	96	2,510	2,606	..	..	20	22	42
Vizagapatam ..	43	6,029	6,072	43	6,009	6,052	..	..	..	20	20
Gódávari ..	73	2,721	2,794	73	2,620	2,693	..	..	..	101	101
Kistna ..	1	6,370	6,371	1	6,323	6,324	..	..	..	47	47
Nellore ..	13	1,241	1,254	13	1,234	1,247	..	..	..	7	7
Cuddapah ..	..	1,398	1,398	..	1,398	1,398	..	..	..	..	..
Anantapur ..	..	761	761	..	760	760	..	..	..	1	1
Bellary ..	..	4,435	4,435	..	4,435	4,435	..	..	..	..	..
Kurnool ..	18	675	693	18	675	693	..	..	..	..	..
Madras ..	..	18,182	18,182	..	17,787	17,787	..	..	..	395	395
Chingleput ..	70	2,194	2,264	34	2,149	2,183	..	..	36	45	81
North Arcot ..	..	9,561	9,561	..	9,561	9,561	..	..	..	..	..
South Arcot ..	..	3,564	3,564	..	3,539	3,539	..	..	..	25	25
Tanjore ..	389	6,497	6,886	279	6,173	6,452	102	..	8	324	332
Trichinopoly ..	46	3,940	3,986	46	3,863	3,909	..	..	..	77	77
Madura ..	..	4,511	4,511	..	4,511	4,511	..	..	..	..	..
Tinnevelly ..	40	3,946	3,986	..	3,760	3,760	..	..	40	186	226
Coimbatore ..	271	4,569	4,840	195	4,423	4,618	76	..	..	146	146
Nílgiris ..	..	190	190	..	190	190	..	..	..	..	..
Salem ..	20	3,940	3,960	20	3,940	3,960	..	..	..	..	..
South Canara ..	..	3,483	3,483	..	3,457	3,457	..	..	..	26	26
Malabar ..	393	8,261	8,654	350	7,149	7,499	8	..	35	1,112	1,147
Total ..	1,493	99,000	1,00,493	1,168	96,466	97,634	186	..	139	2,534	2,673

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 ..	2,185	2,40,967	2,43,152	2,162	2,37,614	2,39,776	..	..	23	3,353	3,376
Vizagapatam ..	10,154	3,83,531	3,93,685	9,901	3,70,613	3,80,544	..	..	253	6,888	7,141
Gódávari ..	1,04,453	12,90,004	13,94,457	99,505	12,14,098	13,13,606	20	..	4,925	75,906	80,831
Kistna ..	15,146	9,80,809	9,95,955	11,818	9,35,471	9,47,289	840	..	2,488	45,338	47,826
Nellore ..	8,754	1,84,521	1,93,275	4,775	1,81,473	1,86,248	3,816	..	163	3,048	3,211
Cuddapah ..	..	3,71,573	3,71,573	..	3,71,573	3,71,573	..	..	..	..	..
Anantapur ..	4,999	4,13,746	4,18,745	4,999	4,13,089	4,18,088	..	..	..	657	657
Bellary ..	309	6,14,086	6,14,395	309	6,14,086	6,14,395	..	..	..	..	..
Kurnool ..	50	3,34,080	3,34,130	50	3,32,731	3,32,781	..	..	..	1,349	1,349
Madras ..	11,914	11,43,005	11,54,919	4,693	11,30,892	11,35,585	3,644	694	3,577	11,419	14,996
Chingleput ..	3,978	2,63,291	2,67,269	3,827	2,57,531	2,61,358	..	..	151	5,760	5,911
North Arcot ..	6,265	8,38,497	8,44,762	3,420	8,30,491	8,33,911	2,845	..	..	8,006	8,006
South Arcot ..	9,203	6,65,124	6,74,327	8,503	6,53,767	6,62,270	450	..	250	11,357	11,607
Tanjore ..	15,640	10,08,881	10,24,521	9,772	9,95,024	10,04,796	2,461	..	3,407	13,857	17,264
Trichinopoly ..	390	3,75,841	3,76,231	[illegible]	3,71,140	3,74,509	21	..	..	1,701	1,701
Madura ..	4,083	3,95,485	3,99,568	2,472	3,88,865	3,90,337	12	49	1,599	7,071	8,670
Tinnevelly ..	1,862	2,48,986	2,50,848	1,473	2,47,488	2,48,961	..	..	389	1,498	1,887
Coimbatore ..	8,344	5,94,926	6,03,270	5,992	5,88,939	5,94,931	1,164	..	1,188	5,987	7,175
Nílgiris ..	2,764	2,29,910	2,32,674	2,764	2,29,910	2,32,674	..	..	..	..	..
Salem ..	3,166	6,41,310	6,44,476	1,321	6,37,403	6,38,724	1,182	..	663	3,907	4,570
South Canara .	5,843	3,99,632	4,05,475	4,771	3,94,820	3,99,591	710	50	362	4,762	5,124
Malabar ..	72,761	4,42,644	5,15,405	39,840	4,14,002	4,53,842	1,443	..	31,478	28,612	60,120
Total ..	2,92,263	1,20,60,849	1,23,53,112	2,22,739	1,18,19,550	1,20,42,289	18,605	793	50,916	2,40,506	2,91,422

APPENDIX O—*cont.*

Statement showing the *Demand, Collection and Balance of Excise (Abkári and Opium) Revenue in the Madras Presidency for the year 1893-94—cont.*

Opium.

District.	Demand. Arrears at the beginning of the year.	Demand. Current.	Demand. Total.	Collection. Arrears.	Collection. Current.	Collection. Total.	Remission. Arrears.	Remission. Current.	Balance. Arrears.	Balance. Current.	Balance. Total.
1	2	3	4	5	6	7	8	9	10	11	12
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Ganjám ..	6,363	21,905	28,268	6,363	18,810	25,173	..	..	..	3,095	3,095
Vizagapatam ..	5,459	1,73,240	1,78,699	5,226	1,70,547	1,75,773	32	..	201	2,693	2,894
Gódávari ..	10,138	3,00,067	3,10,205	10,137	2,97,523	3,07,660	..	..	1	2,544	2,545
Kistna ..	257	50,987	51,244	257	49,669	49,926	..	..	..	1,318	1,318
Nellore ..	1,031	5,806	6,837	1,031	4,651	5,682	..	..	..	1,155	1,155
Cuddapah ..	1,386	7,122	8,508	1,386	6,612	7,998	..	99	..	411	411
Anantapur ..	513	3,222	3,735	513	2,870	3,383	..	..	..	352	352
Bellary ..	519	7,657	8,176	519	7,224	7,743	..	..	..	433	433
Kurnool ..	30	7,711	7,741	30	7,677	7,707	..	..	..	34	34
Madras ..	..	65,155	65,155	..	65,155	65,155	..	..	..	..	..
Chingleput ..	3,979	1,473	5,452	366	1,473	1,839	..	..	3,613	..	3,613
North Arcot ..	1,578	12,611	14,189	1,578	12,611	14,189	..	..	..	..	..
South Arcot ..	476	2,272	2,748	476	2,149	2,625	..	..	..	123	123
Tanjore ..	872	5,634	6,506	872	5,059	5,931	..	..	..	575	575
Trichinopoly ..	88	4,767	4,855	88	4,767	4,855	..	..	..	..	..
Madura ..	2,393	6,912	9,305	2,393	4,399	6,792	..	..	..	2,513	2,513
Tinnevelly ..	382	2,752	3,134	382	2,569	2,951	..	..	..	183	183
Coimbatore ..	1,878	5,769	7,647	1,878	4,460	6,338	..	..	..	1,309	1,309
Nílgiris ..	..	6,345	6,345	..	6,345	6,345	..	..	..	..	..
Salem ..	443	6,126	6,569	443	5,582	6,025	..	..	..	544	544
South Canara ..	..	2,470	2,470	..	2,470	2,470	..	..	..	..	..
Malabar ..	1,800	15,352	17,152	1,774	13,558	15,332	26	..	..	1,794	1,794
Total ..	39,585	7,15,355	7,54,940	35,712	6,96,180	7,31,892	58	99	3,815	19,076	22,891

Grand Total (Opium and Abkári).

District.	Demand. Arrears at the beginning of the year.	Demand. Current.	Demand. Total.	Collection. Arrears.	Collection. Current.	Collection. Total.	Remission. Arrears.	Remission. Current.	Balance. Arrears.	Balance. Current.	Balance. Total.
1	2	3	4	5	6	7	8	9	10	11	12
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Ganjám ..	8,548	2,62,872	2,71,420	8,525	2,56,424	2,64,949	..	..	23	6,448	6,471
Vizagapatam ..	15,613	5,56,771	5,72,384	15,127	5,47,190	5,62,317	32	..	454	9,581	10,035
Gódávari ..	1,14,591	15,90,071	17,04,662	1,09,645	15,11,621	16,21,266	20	..	4,926	78,450	83,376
Kistna ..	15,403	10,31,796	10,47,199	12,075	9,85,140	9,97,215	840	..	2,488	46,656	49,144
Nellore ..	9,785	1,90,327	2,00,112	5,806	1,86,124	1,91,930	3,816	..	163	4,203	4,366
Cuddapah ..	1,386	3,78,695	3,80,081	1,386	3,78,185	3,79,571	..	99	..	411	411
Anantapur ..	5,512	4,16,968	4,22,480	5,512	4,15,959	4,21,471	..	..	..	1,009	1,009
Bellary ..	828	6,21,743	6,22,571	828	6,21,310	6,22,138	..	..	..	433	433
Kurnool ..	80	3,41,791	3,41,871	80	3,40,408	3,40,488	..	..	..	1,383	1,383
Madras ..	11,914	12,08,160	12,20,074	4,693	11,96,047	12,00,740	3,644	694	3,577	11,419	14,996
Chingleput ..	7,957	2,64,764	2,72,721	4,193	2,59,004	2,63,197	..	..	3,764	5,760	9,524
North Arcot ..	7,843	8,51,108	8,58,951	4,998	8,43,102	8,48,100	2,845	..	..	8,006	8,006
South Arcot ..	9,679	6,67,396	6,77,075	8,979	6,55,916	6,64,895	450	..	250	11,480	11,730
Tanjore ..	16,612	10,14,515	10,31,027	10,644	10,00,083	10,10,727	2,461	..	3,407	14,432	17,839
Trichinopoly ..	478	3,80,608	3,81,086	457	3,78,907	3,79,364	21	..	..	1,701	1,701
Madura ..	6,476	4,02,397	4,08,873	4,865	3,92,764	3,97,629	12	49	1,599	9,584	11,183
Tinnevelly ..	2,244	2,51,738	2,53,982	1,855	2,50,057	2,51,912	..	..	389	1,681	2,070
Coimbatore ..	10,222	6,00,695	6,10,917	7,870	5,93,399	6,01,269	1,164	..	1,188	7,296	8,484
Nílgiris ..	2,754	2,36,265	2,39,019	2,764	2,36,255	2,39,019	..	..	..	..	..
Salem ..	3,609	6,47,436	6,51,045	1,764	6,42,985	6,44,749	1,182	..	663	4,451	5,114
South Canara ..	5,843	4,02,102	4,07,945	4,771	3,97,290	4,02,061	710	..	362	4,762	5,124
Malabar ..	74,561	4,57,996	5,32,557	41,614	4,27,560	4,69,174	1,469	60	31,478	30,436	61,914
Total ..	3,31,848	1,27,76,204	1,31,08,052	2,58,451	1,25,15,730	1,27,74,181	18,666	892	54,731	2,59,582	3,14,313

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APPENDIX P.

COMPARATIVE statement of collections of Excise revenue for the year 1893-94 according to the Demand, Collection and Balance Statement.

District.	Country Spirits. 1892-93.	Country Spirits. 1893-94.	Country Spirits and Toddy combined. 1892-93.	Country Spirits and Toddy combined. 1893-94.	Toddy. 1892-93.	Toddy. 1893-94.	Foreign Liquor. 1892-93.	Foreign Liquor. 1893-94.	Miscellaneous. 1892-93.	Miscellaneous. 1893-94.	Total, Abkari. 1892-93.	Total, Abkari. 1893-94.	Opium. 1892-93.	Opium. 1893-94.	Grand Total (Excise). 1892-93.	Grand Total (Excise). 1893-94.	Increase or decrease.
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 ..	1,59,668	2,09,189	..	..	27,161	25,320	2,305	2,651	1,929	2,808	1,89,953	2,39,776	25,152	25,173	2,15,105	2,64,949	+ 49,844
2. Vizagapatam.	2,33,229	3,12,517	..	..	54,268	66,349	1,225	1,226	1,521	6,052	2,90,343	3,86,544	1,67,806	1,75,773	4,58,149	5,62,317	+1,04,168
3. Gódávari ..	4,04,783	4,95,924	..	..	3,72,187	8,10,358	4,766	5,531	2,659	2,693	10,91,346	13,13,606	2,67,366	3,07,660	3,58,711	6,21,266	+2,62,555
4. Kistna ..	6,34,832	6,38,484	..	..	2,83,653	2,98,941	4,330	3,640	2,778	6,324	9,25,643	9,47289	51,048	49,926	19,76,691	19,97,215	+ 20,524
5. Nellore ..	1,12,316	1,08,294	..	..	58,539	77,332	1,835	1,375	1,832	1,247	1,74,520	1,86,248	4,866	5,682	1,79,386	1,91,930	+ 12,544
6. Cuddapah ..	1,52,776	2,16,337	..	..	1,49,212	1,50,556	4,763	4,232	1,761	1,398	3,47,854	3,71,577	6,481	7,998	3,54,335	3,79,571	+ 25,236
7. Anantapur..	1,76,913	1,79,193	..	..	2,20,173	2,33,686	3,955	4,510	425	760	3,99,566	4,18,084	3,691	3,383	4,03,257	4,21,471	+ 18,214
8. Bellary ..	2,02,367	2,34,130	..	..	3,12,646	3,65,366	7,281	10,404	4,221	4,436	5,27,015	6,14,39[illegible]	6,267	7,743	5,33,282	6,22,138	+ 88,856
9. Kurnool ..	84,107	76,446	..	..	2,62,440	2,54,863	831	771	872	693	3,48,250	3,32,78[illegible]	6,515	7,707	3,54,765	3,40,488	− 14,277
10. Madras ..	4,28,602	4,93,618	..	..	4,96,612	4,61,440	1,67,538	1,63,734	16,318	17,787	11,06,070	11,35,58[illegible]	75,685	65,155	11,81,755	12,00,740	+ 18,985
11. Chingleput.	1,24,423	96,782	..	..	1,54,144	1,60,722	1,977	1,670	1,255	2,183	2,81,799	2,61,358	4,525	1,839	2,86,324	2,63,197	− 23,127
12. North Arcot.	4,05,616	4,84,230	..	..	3,14,659	3,29,356	18,066	10,725	9,392	9,561	8,11,713	8,33,911	9,832	14,189	8,21,545	8,48,100	+ 26,555
13. South Arcot.	4,46,508	4,27,264	..	..	2,10,135	2,27,816	4,655	4,161	3,678	3,539	6,65,172	6,62,270	2,075	2,625	6,67,247	6,64,895	− 2,352
14. Tanjore ..	1,81,206	1,54,782	..	..	8,35,514	8,42,747	2,738	3,865	5,868	6,452	10,25,326	10,04,796	5,514	5,931	10,30,840	10,10,727	− 20,113
15. Trichinopoly.	2,10,279	1,85,476	..	..	1,76,159	1,82,236	3,015	2,888	5,023	3,909	3,94,476	3,74,509	5,549	4,855	4,00,025	3,79,364	− 20,661
16. Madura ..	1,92,615	1,68,342	..	..	2,31,624	2,16,732	3,610	3,252	3,877	4,511	4,31,726	3,90,837	4,860	6,792	4,36,586	3,97,629	− 38,957
17. Tinnevelly..	1,01,323	91,449	..	..	1,53,288	1,50,292	7,264	3,460	3,350	3,760	2,65,225	2,48,961	3,883	2,951	2,69,108	2,51,912	− 17,196
18. Coimbatore.	2,01,508	2,06,058	..	..	3,44,976	3,64,550	13,582	20,710	3,931	4,618	5,63,992	5,94,931	6,415	6,338	5,70,407	6,01,269	+ 30,862
19. Nílgiris ..	1,75,366	1,72,109	..	..	..	..	54,002	60,375	37	190	2,32,405	2,32,674	4,371	6,345	2,36,776	2,39,019	+ 2,243
20. Salem ..	2,27,320	2,57,818	..	..	3,71,340	3,74,446	2,837	3,000	4,889	3,960	6,06,386	6,38,724	6,146	6,025	6,12,532	6,44,749	+ 32,217
21. South Canara	1,06,747	1,24,127	..	..	2,20,507	2,70,998	913	1,009	2,408	3,457	3,24,675	3,99,591	2,005	2,470	3,26,680	4,02,061	+ 75,381
22. Malabar ..	1,16,432	1,42,417	25	200	2,00,629	2,97,090	7,146	6,636	5,075	7,499	3,29,308	4,53,842	21,592	15,332	3,50,900	4,69,174	+1,18,274
Total ..	52,41,919	54,63,941	25	200	56,88,946	61,63,636	3,18,776	3,19,823	83,097	97,634	1,13,32,762	1,20,42,289	6,91,644	7,31,892	1,20,24,406	1,27,74,181	+7,49,775

APPENDIX Q.

IMPERIAL FORM No. I.—Excise Revenue and Net Revenue for 1893-94.

DETAIL OF GROSS RECEIPTS DURING THE YEAR BY DISTRICTS FROM

Districts.	Imported liquors and spirits excised at the tariff rate of duty.			Country spirits and fermented liquors.												Opium and its preparations including poppy heads.				Drugs, other than opium.	Fines, forfeitures and miscellaneous.					
				Country spirits.				Fermented liquors.												Ganja, bhang, &c.						
								Beer.			Toddy.															
	License fees.*	Duty on country spirits excised at the tariff rate of duty.	Total.	Duty.	License fees.	Rentals.	Total.	Duty.	License fees.	Total.	Tree-tax.	License fees.	Rentals.	Total.	Duty.	License fees.	Rentals.	Total.	Rentals.	Fines and forfeitures.	Miscellaneous.	Total.	Grand total.	Total charges.	Net revenue.
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 ..	1,000	1,661	2,661	1,17,025	1,400	90,764	2,09,189	..	..	..	..	..	25,320	25,320	..	..	25,173	25,173	2,062	5	539	544	2,64,949	..	..
Vizagapatam ..	1,226	..	1,226	1,36,505	100	1,76,312	3,12,917	..	..	..	44,535	..	21,814	66,349	1,18,300	315	57,158	1,75,773	1,218	4,655	179	4,834	5,62,317	..	..
Gódávari ..	5,531	..	5,531	..	..	4,95,024	4,95,024	..	..	..	6,78,649	..	1,31,709	8,10,358	2,15,600	..	92,045	3,07,645	1,082	964	662	1,626	16,21,266	..	..
Kistna ..	3,640	..	3,640	2,58,747	..	3,79,637	6,38,384	..	..	..	1,49,610	..	1,49,331	2,98,941	21,700	..	27,806	49,506	2,460	3,399	885	4,284	9,97,215	..	..
Nellore ..	1,375	..	1,375	63,038	90	43,166	1,06,294	..	..	..	24,481	..	52,851	77,332	..	..	5,681	5,681	1,000	247	1	248	1,91,930	..	..
Cuddapah ..	4,232	..	4,232	1,30,386	90	84,911	2,15,387	..	..	..	..	..	1,50,556	1,50,556	..	..	7,971	7,971	1,250	81	94	175	3,79,571	..	..
Anantapur ..	4,510	..	4,510	1,30,826	160	48,147	1,79,133	..	..	..	..	..	2,33,685	2,33,685	..	..	3,380	3,380	176	561	26	587	4,21,471	..	..
Bellary ..	1,947	8,427	10,374	1,55,465	305	78,420	2,34,190	..	30	30	..	..	3,65,366	3,65,366	2,100	1	5,639	7,740	3,449	688	301	989	6,22,138	..	..
Kurnool ..	774	..	774	42,471	120	33,855	76,446	..	..	..	..	..	2,54,868	2,54,868	..	..	7,707	7,707	395	237	61	298	3,40,488	..	..
Madras ..	1,60,772	..	1,60,772	3,44,462	410	1,47,746	4,92,618	..	2,962	2,962	3,93,454	67,992	..	4,61,446	† 91,625	5	12,300	1,03,930	8,020	7,094	2,673	9,767	12,39,515	..	..
Chingleput ..	1,670	..	1,670	64,811	195	31,777	96,783	..	..	..	47,067	..	1,13,655	1,60,722	..	1	1,837	1,838	479	1,572	133	1,705	2,63,197	..	..
North Arcot ..	7,183	3,542	10,725	3,48,394	650	1,35,245	4,84,289	..	..	..	69,267	..	2,60,069	3,29,336	..	3	14,185	14,188	6,115	3,286	161	3,447	8,48,100	..	..
South Arcot ..	1,586	2,565	4,151	2,32,607	210	1,94,447	4,27,264	..	..	..	86,729	..	1,40,587	2,27,316	..	..	2,625	2,625	2,757	175	607	782	6,64,895	..	..
Tanjore ..	3,861	4	3,865	1,08,329	315	43,088	1,51,732	..	..	..	3,14,751	..	5,27,996	8,42,747	..	1	5,908	5,909	3,379	2,260	835	3,095	10,10,727	..	..
Trichinopoly ..	1,195	1,693	2,888	1,23,456	90	61,930	1,85,476	..	..	..	61,965	..	1,20,271	1,82,236	..	3	4,850	4,853	3,042	712	157	869	3,79,364	..	..
Madura ..	3,252	..	3,252	1,03,138	220	62,984	1,66,342	..	..	..	41,818	..	1,74,914	2,16,732	..	..	4,773	4,773	4,203	147	2,180	2,327	3,97,629	..	..
Tinnevelly ..	3,460	..	3,460	48,215	310	42,924	91,449	..	..	..	7,578	..	1,42,714	1,50,292	..	..	2,951	2,951	2,185	1,439	136	1,575	2,51,912	..	..
Coimbatore ..	3,919	16,791	20,710	1,23,439	790	80,824	2,05,053	..	..	..	60,947	..	3,03,603	3,64,550	..	..	6,325	6,325	1,194	2,826	611	3,437	6,01,269	..	..
Nilgiris ..	16,306	12,327	28,633	1,18,924	145	53,040	1,72,109	22,107	9,635	31,742	..	..	..	..	..	..	6,345	6,345	173	5	12	17	2,39,019	..	..
Salem ..	3,000	..	3,000	1,85,632	670	71,016	2,57,318	..	..	..	1,06,661	..	2,67,785	3,74,446	..	..	6,020	6,020	1,413	2,178	374	2,552	6,44,749	..	..
South Canara.	1,009	..	1,009	23,433	..	1,00,694	1,24,127	..	..	..	1,45,091	116	1,25,791	2,70,998	1,400	..	1,070	2,470	1,532	1,239	686	1,925	4,02,061	..	..
Malabar ..	6,631	5	6,636	92,514	70	50,033	1,42,617	..	..	..	1,38,989	..	1,58,101	2,97,090	..	..	15,320	15,320	4,581	606	2,324	2,930	4,69,174	..	..
Total ..	2,38,079	47,015	2,85,094	29,51,817	6,340	25,05,984	54,64,141	22,107	12,627	34,734	23,71,592	68,108	37,20,986	61,60,686	4,50,725	329	3,17,069	7,68,123	52,165	34,376	13,637	48,013	128,12,956	6,01,440	122,11,516

* Licenses for the sale of imported liquors cover also sale of spirits manufactured in India and excised at the tariff rate.

† Includes Rs. 38,775, being the duty on opium imported into Cochin, Travancore, &c.

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APPENDIX Q—cont.

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

Districts.	MANUFACTURE OF LIQUOR.					VEND OF LIQUOR AND DRUGS.																
	Number of					Number of wholesale licenses for sale of		Number of special licenses for sale of foreign liquor otherwise than in ordinary retail shops, e.g., hotels, refreshment-rooms, &c.						Number of shops licensed to sell by retail.								
			Country spirit distilleries.											European liquors imported or manufactured in the country.			Opium and its preparations.					
	Breweries.	Distilleries for the manufacture of spirits paying duty at higher rates than ordinary country spirits.	Private distilleries.	Contract distilleries.	Out-stills.	European liquors imported or manufactured in India.	Country spirits.	For the 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.	Taverns.	Country spirits.	Country fermented liquor (Toddy).	Opium.	Intoxicating drugs prepared from opium.	Total.	Poppy heads.	Opium, &c., for medical purposes only.	Drugs other than opium—Ganja, bhang, &c.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23
	NO.	NO.	NO.	NO.	NO.	NO.	NO.	NO.	NO.	NO.	NO.	NO.	NO.	NO.	NO.	NO.	NO.	NO.	NO.	NO.	NO.	NO.
Ganjám	..	..	* 1	1	63	..	..	7	..	..	..	..	..	..	577	448	65	19	84	..	..	19
Vizagapatam ..	..	..	* 1	1	..	..	..	9	..	1	..	1	..	..	223	645	92	23	115	..	..	5
Gódávari	..	..	..	..	392	..	..	21	..	2	..	..	1	10	1,307	1,000	443	9	452	..	..	7
Kistna	..	..	..	..	278	2	..	8	..	2	..	..	..	17	1,385	1,783	73	4	77	..	..	12
Nellore	..	..	..	..	..	..	6	4	..	..	..	..	..	10	325	908	27	3	30	..	..	8
Cuddapah	..	..	..	..	..	..	6	7	..	1	..	..	..	11	591	741	23	1	24	..	..	8
Anantapur	..	..	1	..	..	..	4	9	..	3	..	..	..	6	293	718	10	..	10	..	..	3
Bellary	..	..	2	..	..	..	7	6	1	2	..	..	1	5	250	603	9	3	12	2	..	14
Kurnool	..	..	..	..	..	..	8	3	..	2	..	..	..	3	422	964	22	1	23	..	..	2
Madras	..	..	2	..	..	18	14	56	6	..	7	30	13	66	109	469	10	8	18	10	18	35
Chingleput	..	..	..	..	..	..	13	1	..	1	..	..	..	6	191	441	7	5	12	2	..	5
North Arcot	..	..	2	..	..	..	30	7	..	4	1	..	..	20	624	1,203	27	11	38	6	..	16
South Arcot	..	..	1	..	..	..	4	3	..	2	..	1	..	12	1,082	464	11	..	11	..	..	9
Tanjore	..	..	1	..	..	..	11	16	..	2	..	1	..	4	262	2,113	17	6	23	2	..	16
Trichinopoly ..	..	..	..	..	..	..	6	9	..	1	..	1	1	..	254	265	8	8	16	6	..	13
Madura	..	..	1	..	..	..	8	17	..	2	..	..	2	5	606	1,022	16	5	21	..	..	17
Tinnevelly	..	..	1	..	..	..	14	11	1	..	..	1	..	6	408	802	11	..	11	..	1	12
Coimbatore	..	..	1	..	..	..	46	9	..	3	1	2	..	3	555	938	20	2	22	..	..	9
Nilgiris	2	..	1	..	..	3	3	17	4	1	..	4	..	34	32	..	4	..	4	..	..	1
Salem	..	..	1	..	..	..	38	10	..	2	..	..	..	5	485	994	16	6	22	..	..	7
South Canara ..	..	..	..	1	16	1	..	6	..	..	..	..	..	6	751	1,281	3	1	4	..	..	9
Malabar	..	..	..	4	1	..	11	25	2	1	..	5	..	24	670	1,323	28	..	28	..	..	23
Total ..	2	..	16	7	1,250	24	229	261	14	32	9	46	18	252	11,402	19,125	942	115	1,057	28	19	250

* The contract Distillers in Ganjám and Vizagapatam took out Private Distillery licenses also.

APPENDIX Q—*cont.*

IMPERIAL FORM No. IV.—Duty and Consumption.

Districts.		Spirits manufactured in India paying duty at higher rates than ordinary country spirits. Gross Imperial Gallons issued.*	Average strength.	Rate of Duty per Gallon of London proof.	Country spirits issued from distilleries, private and contract, and from excise depots. Issues in Imperial Gallons. 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.	Opium and its preparations. Issues in Seers from Government Treasuries (or in districts where the supply is not derived entirely from Treasuries, amount sold by retail).	Price per Seer. Wholesale, that is, price at which Opium is issued from the Treasury.	Retail average price at which retail vendors sell.	Other drugs—Ganja, Bhang and other preparations of the Hemp Plant. Amount sold by retail. Ganja.	Bhang.	Majum.	Other preparations.	Total.
1		2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
		GALS.		RS.	GALS.	GALS.	GALS.	GALS.	GALS.	RS. A. P.	SEERS.	RS. A. P.	RS. A. P.	SEERS.	SEERS.	SEERS.	SEERS.	SEERS.
Ganjám		275	London proof.	6	654	28,276	105,242	..	62,414	1 14 0	1,897	..	36 10 8	1,284	11	23	9	1,327
Vizagapatam		1		6	1,514	90,924	19,809	..	72,782	1 14 0	8,471	26 10 8 to 32 0 0	34 2 8	1,564	386	320	102	2,372
Gódávari		..		..	430	391	76,913	618,720	216,958	..	18,865	..	21 10 8 to 30 6 8	6,377	..	18	..	6,396
Kistna	Bandur, Répalle and Bápatla taluks.	..		..	..	..	245	186,290	55,986	..	2,779	..	47 8 0	9,091	..	..	..	9,091
	Rest of the district				24,381	109,941	954	..	96,846	2 13 0								
Nellore		..		..	..	42,672	..	..	29,871	3 12 0	249	..	51 4 0	1,553	..	24	..	1,577
Cuddapah		..		..	28,402	25,481	..	..	40,559		329	..	55 0 0	1,953	..	..	..	1,953
Anantapur		310		6	26,515	5,551	..	..	25,096		116	..	55 0 0	1,010	..	..	..	1,010
Bellary	Cantonment	1,087		6	15	29,249	..	..	20,486	4 6 0	220	..	40 0 0 to 53 5 4	2,355	..	309	..	2,664
	Rest of the district				3,452	20,740	..	..	17,277	3 12 0								
Kurnool	Cumbum and Markapur taluks.	8		6	..	3,704	600	..	2,833	1 14 0	459	..	33 5 4 to 53 5 4	388	..	2	..	390
	Rest of the district				23,318	..	..	..	18,655	3 12 0								
Madras	Town and outside shops.	407		6	245	90,314	..	..	63,416	4 11 0	835	..	55 0 0	6,673	..	3,559	1,504	11,736
	Rest of the circle				..	18,766	..	..	13,136									
Chingleput		..		..	..	29,030	..	..	20,321	3 12 0	56	..	53 5 4 to 70 0 0	590	..	111	66	767
North Arcot		20		6	5,552	94,293	..	..	70,447		425	..	55 0 0	5,514	22	605	..	6,141
South Arcot.	Cuddalore, Tindivanam and Villupuram taluks.	..		..	17	78,059	..	..	54,655	1 14 0	89	..	35 0 0 to 60 0 0	3,837	485	57	50	4,429
	Rest of the district				..	49,408			34,586									
Tanjore		..		..	16	41,117	..	..	28,794	3 12 0	274	..	30 0 0 to 60 0 0	4,579	..	121	1,502	6,202
Trichinopoly		1,693		† 1	693	47,071	..	..	33,504		193	..	54 9 4	1,370	82	1,085	719	3,256
Madura		7		6	48	39,271	..	..	27,530		211	..	40 0 0 to 70 0 0	2,154	3,214	..	..	5,368
Tinnevelly		..		..	32	18,377	..	..	12,889		106	..	50 0 0	2,395	..	..	151	2,546
Coimbatore		76		6	27,475	15,722	..	..	32,986		345	..	48 12 0 to 60 0 0	1,030	30	19	196	1,275
Nilgiris		4,748		6	1,382	32,170	..	..	23,624	5 0 0	196	..	65 0 0	55	..	11	28	94
Salem		..		..	150	70,545	..	..	49,502	3 12 0	415	..	34 2 8	1,283	552	190	..	2,025
South Canara	Mangalore town area	..		..	450	17,277	..	..	12,454	1 7 0	70	..	45 13 4 to 60 0 0	1,431	..	..	116	1,547
	Rest of the district				416	68,615	93,240	..	85,660	..								
Malabar	Wynaad taluk	1		6	6,950	..	..	..	5,560	5 0 0	1,095	..	46 10 8	7,048	..	..	103	7,161
	Cochin and the Attapadi valley.				677	3,413	17	..	2,938	..								
	Rest of the district				10,409	23,417	16,195	..	31,197	1 9 9								
Total		6,633		..	163,193	1,093,794	313,115	805,010	1,262,961	..	37,685	..	..	63,534	4,782	6,454	4,546	79,316

* The locally-made foreign spirits of this Presidency are issued to shopkeepers after being *compounded* and their actual strength of issue is not available.
† Special rate allowed for raisin wine manufactured for sacramental purposes of the Jesuit Mission at Trichinopoly.

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APPENDIX Q—*cont.*

IMPERIAL FORM No. V.—Incidence of Consumption.

District.	Population. Muhammadans.	Hindus and others.	Total.	Number of persons per retail shop for sale of — Liquors. Country spirits, column 16 of Form III.	Country fermented liquors, column 17 of Form III.	Drugs. Opium and its preparations, column 20 of Form III.	Other drugs, column 23 of Form III.	Gross excise receipts per ten thousand of total population to nearest rupee. 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.	Net excise revenue from all sources per ten thousand of total population, column 26 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	3,287	4,234	22,581	99,832	1,250	133	11	..
Vizagapatam	22,554	2,780,438	2,802,992	12,569	4,346	24,374	560,598	1,357	627	4	..
Gódávari	41,042	2,037,740	2,078,782	1,590	2,079	4,599	296,969	6,306	1,480	5	..
Kistna	108,567	1,747,015	1,855,582	1,340	1,041	24,098	164,632	5,071	267	13	..
Nellore	78,185	1,385,551	1,463,736	4,504	1,612	48,791	182,967	1,264	39	7	..
Cuddapah	119,564	1,152,508	1,272,072	2,152	1,717	53,003	159,009	2,910	63	10	..
Anantapur	51,333	657,216	708,549	2,418	987	70,855	236,183	5,890	48	2	..
Bellary	85,770	814,356	900,126	3,601	1,493	75,010	64,295	6,776	86	38	..
Kurnool	97,416	720,395	817,811	1,938	848	35,557	408,905	4,061	94	5	..
Madras	53,184	399,334	452,518	4,152	965	25,140	12,929	24,702	2,297	177	..
Chingleput	26,236	1,110,692	1,136,928	5,953	2,578	94,744	227,386	2,280	16	4	..
North Arcot	96,238	2,084,249	2,180,487	3,494	1,813	57,381	136,280	3,781	65	28	..
South Arcot	58,661	2,104,190	2,162,851	1,999	4,661	196,623	240,317	3,046	12	13	..
Tanjore	119,864	2,108,250	2,228,114	8,504	1,054	96,875	139,257	4,481	27	15	..
Trichinopoly	38,271	1,334,446	1,372,717	5,404	5,180	85,795	105,594	2,700	35	22	..
Madura	160,144	2,448,260	2,608,404	4,304	2,552	124,210	153,436	1,481	18	16	..
Tinnevelly	95,951	1,820,144	1,916,095	4,696	2,389	174,190	159,675	1,280	15	11	..
Coimbatore	43,947	1,960,892	2,004,839	3,612	2,137	91,129	222,760	2,944	32	6	..
Nilgiris	4,600	95,197	99,797	3,119	..	24,949	99,797	23,296	636	17	..
Salem	61,505	1,901,086	1,962,591	4,047	1,974	89,209	280,370	3,234	31	7	..
South Canara	111,983	940,376	1,052,359	1,401	822	263,090	116,929	3,764	23	15	..
Malabar	769,857	1,872,071	2,641,928	3,943	1,997	94,355	114,866	1,689	58	17	..
Total	2,250,386	33,365,695	35,616,081	3,124	1,862	33,695	142,464	3,354	216	15	3,429

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GOVERNMENT ORDER, 1ST JUNE 1895, No. 329, R.D.

GOVERNMENT OF MADRAS.

REVENUE DEPARTMENT.

Read—the following Proceedings of the Board of Revenue (Separate Revenue), dated 27th September 1894, No. 392:—

Resolution—dated 27th September 1894, No. 392.

The Board begs to submit its report on the administration of the Abkári and Opium revenue during the official year 1893–94.

(True Copy and Extract.)

(Signed) D. D. MURDOCH,
Secretary.

Order—dated 1st June 1895, No. 329, Revenue.

Separate Revenue No. 51.

With the foregoing Proceedings the Board of Revenue submits its report on the administration of the Abkári and Opium revenue in this Presidency during the year 1893–94. The report is, as usual, full and clear notwithstanding that the Board has considerably curtailed it with reference to the suggestion to this effect made in the review of the previous year's report and the subsequent instructions of Government in its order No. 626, dated 29th August 1894. The Government will confine itself to noticing briefly the salient features in the year's administration.

ABKARI.

2. *Excise system—Manufacture and supply of Country Spirits.*—There was no extension of the excise system during the year under review, and the marginally-noted tracts remained, therefore, under the renting system as in the previous year. For the supply of liquor to the excise tracts 22 distilleries were licensed or the same number as in 1892–93, but two of these were closed about the middle of the year. There were two warehouses as in the preceding year. The number of shops licensed for the wholesale vend of duty-paid country spirits in tracts under the private distillery supply system was 218 or one more than in 1892–93; but ten of these shops were not opened. It is observed that these shops continued to afford increased facilities for the supply of liquor to outlying areas, nearly 80 per cent. of the liquor purchased by licensed vendors being issued from wholesale shops against 76 per cent. in 1893–94.

Gódávari district; Bandar (excluding Masulipatam town), Répalle and Bápatla taluks of the Kistna district; South Canara district, exclusive of the Mangalore town; the Cochin taluk and the Attapadi valley in the Malabar district.

3. *Privilege of vend.*—The system of the separate sale of shops was extended to three taluks, five divisions and 48 towns.

4. *Consumption.*—The total consumption in the excise tracts of the Presidency amounted to 901,419 gallons of proof strength, being an increase of 22,270 gallons or 2·5 per cent. as compared with the previous year. As compared with 1891–92, however, the consumption showed in the year under review a decrease of 26,604 gallons or 2·8 per cent.

The subjoined statement shows the consumption in the excise tracts during the two years 1892–93 and 1893–94 as compared with 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.	1892–93.	1893–94.
	GALS.	GALS.	GALS.	GALS.
Ganjám ..	38,849	41,836	40,055	62,414
Vizagapatam ..	16,905	11,227	41,531	72,782
Kistna ..	63,681	90,636	108,362	96,845
Nellore ..	27,403	38,859	23,061	29,871
Cuddapah ..	66,848	60,205	35,020	40,559
Anantapur ..	152,835	26,141	25,732	25,096
Bellary ..		73,638	32,944	37,763
Kurnool ..	69,377	33,099	20,139	21,488
Madras ..	114,402	125,784	76,903	76,552
Chingleput ..	57,794	39,718	20,518	20,321
North Arcot ..	90,765	76,647	72,756	70,447
South Arcot ..	50,437	55,514	105,215	89,241
Tanjore ..	36,564	33,875	36,251	28,794
Trichinopoly ..	39,092	36,312	40,293	33,504
Madura ..	75,003	46,742	33,111	27,530
Tinnevelly ..	73,794	36,462	14,450	12,889
Coimbatore ..	59,914	47,594	31,433	32,986
Nilgiris ..	23,255	37,217	24,372	23,624
Salem ..	76,187	53,000	40,703	49,502
Mangalore Town ..	*	*	12,695	12,454
Malabar (Wynaad taluk) ..	*	9,199	5,480	5,560
Malabar (eight other taluks excluding some outlying areas) ..	*	*	38,125	31,197
Total ..	1,133,105	963,704	879,149	901,419

* Figures not available.

As compared with the preceding year, there was a gross decrease of 60,209 gallons in thirteen districts which was more than made up by an increase of 82,479 gallons in eight others. Nearly 65 per cent. of the gross increase occurred in the two northernmost districts of Ganjám and Vizagapatam, and the Board states that this large increase was due ~~partly~~ to improvement in the season and partly to the very low rates at which country spirits were sold in the towns, especially in the Ganjám district, where minimum prices were fixed in consequence during the year. With reference to the latter part of this explanation it is observed that prices were much lower in the towns of the Vizagapatam district than in those of Ganjám (*vide* Appendix D to the Report) and that minimum prices were ordered to be prescribed in the towns of the latter district from the commencement of the year (*vide* G.O. dated 2nd February 1893, No. 99) and not, as the Board's remarks would imply, in the course of the year. The Board should consider the advisability of fixing a *minimum* price for the Vizagapatam towns also where it is observed there was an extraordinary increase in consumption during the year under review, being more than double what it was in the preceding year. Nearly 50 per cent. of the gross decrease mentioned above was in the Kistna and South Arcot districts. The fall in the former district is ascribed chiefly to enhancement in the rate of excise duty. As regards the latter district, the Board states that the causes of the decrease are being specially investigated. The result of the enquiry should be submitted for the information of Government.

5. *Taxation per gallon.*—The subjoined statement shows the total issues of country spirits in tracts continuously under the excise system since 1883–84, the revenue realized in the shape of still-head duty and vend rents and the incidence of revenue per gallon during the five years ending with 1893–94 as compared with 1883–84:—

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—	1883–84.	1889–90.	1890–91.	1891–92.	1892–93.	1893–94.
Issues (gallons, London Proof) ..	769,214	867,449	793,475	752,032	690,912	722,897
	RS.	RS.	RS.	RS.	RS.	RS.
2 (*a*) Still-head duty ..	24,26,761	26,90,224	28,46,686	26,72,318	23,84,877	27,12,164
(*b*) Vend rents ..	..	13,87,753	14,90,901	14,49,735	13,53,077	12,02,507
Total ..	24,26,761	40,77,977	43,37,587	41,22,053	37,37,954	39,14,671
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
3 (*a*) Rate of still-head duty per gallon ..	3 2 6	3 1 7	3 9 5	3 8 10	3 7 2	3 12 1
(*b*) Rate of vend rents per gallon ..	..	1 9 7	1 14 1	1 14 10	1 15 4	1 10 7
Total ..	3 2 6	4 11 2	5 7 6	5 7 8	5 6 6	5 6 8

More than 69 per cent. of the total revenue was raised in the shape of still-head duty against 64 per cent. in the previous year. The vend rents or the variable portion of the taxation amounted, therefore, to less than 31 per cent. against 36 per cent. in 1892–93. The total taxation per gallon showed a small increase of 2 pies as compared with the preceding year.

The marginal statement compares the total taxation per gallon of proof strength realized in the several excise districts during the preceding two years. It is observed that in the two northernmost districts there was a large fall as compared with the previous year owing to the large increase in consumption adverted to above. The total taxation exceeded the tariff rate of Rs. 6 per gallon in the six districts of Nilgiris, Tinnevelly, Madras, Coimbatore, Bellary and Madura and was only slightly less than that rate in South Arcot and Cuddapah.

Districts.	1892–93.	1893–94.
	RS. A. P.	RS. A. P.
Ganjám ..	4 0 1	3 4 6
Vizagapatam ..	3 6 5	2 15 9
Kistna ..	4 9 8	5 1 5
Nellore ..	5 15 8	5 2 10
Cuddapah ..	5 14 3	5 13 6
Anantapur ..	6 2 6	5 9 8
Bellary ..	6 2 4	6 2 6
Kurnool ..	5 4 9	5 1 3
Madras ..	6 9 5	6 10 3
Chingleput ..	5 6 2	5 8 3
North Arcot ..	5 13 5	5 10 9
South Arcot ..	4 3 8	5 13 11
Tanjore ..	4 15 9	5 4 6
Trichinopoly ..	5 3 6	5 11 5
Madura ..	5 12 5	6 1 2
Tinnevelly ..	6 15 5	7 1 8
Coimbatore ..	6 5 5	6 3 7
Nilgiris ..	7 5 7	7 2 1
Salem ..	5 9 0	5 2 8
Malabar ..	..	3 6 0

6. *Toddy.*—The tree-tax license fee system was extended during the year under review to five taluks, to portions of two others and to one zamindari division. The following statement shows the progress of the revenue in the tracts under this system on the East Coast since 1887:—

—	Taluks in which the system has been in force since 1st October						
	1887.	1888.	1889.	1890.	1891.	1892.	1893.
	RS.	RS.	RS.	RS.	RS.	RS.	RS.
1886–87 ..	3,84,830	..	..	..	..	..	..
1887–88 ..	3,41,922	4,10,430	..	..	..	..	..
1888–89 ..	3,84,418	4,37,300	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 ..	4,45,041	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	6,57,721	1,57,452	1,54,357
1893–94 ..	4,64,814	6,30,481	6,43,928	14,76,944	7,13,922	1,60,557	1,62,716

As compared with the revenue under the old system, the revenue under the new system during the year under review showed an increase of nearly Rs. 13 lakhs or, deducting the cost of additional establishments entertained to work the system, a net gain of nearly Rs. 11·50 lakhs per annum. Considerable progress was also made in extending the separate sale of shops in the tracts in which the tree-tax system had not been introduced.

7. *Foreign liquor.*—The total imports of foreign liquors during the year under review are shown on the margin compared with those of the previous year. There was a decrease of about 28 per cent. in the imports, nearly 92 per cent. of which was under "ale, beer and porter." The decrease under this last head was due to the large importations which, as stated in the review of the previous year's report, were made during that year in order to complete contracts with regimental canteens.

	1892–93.	1893–94.
Spirits	180,083	167,472
Wines and liquors ...	51,587	49,253
Ale, beer and porter ...	605,991	395,881
Other sorts	194	601
Total ...	837,855	613,207

The number of licenses issued for the sale of foreign liquor amounted to 656 against 693 in the previous year. The decrease under wholesale licenses is attributed to the restriction imposed in the year under review by which sales under these licenses could be made to licensed dealers only. Two other changes made in the year in regard to the sale of foreign liquor were (1) the introduction of a graduated scale of fees for retail licenses with reference to the quantity sold, and (2) the removal of the restriction prohibiting these licensees from selling more than two imperial gallons in one transaction. The effect of these two changes was an increase of more than Rs. 7,000 in the revenue from this class of licenses. This increase, however, was more than counterbalanced by a decrease of about Rs. 12,000 in tavern rentals, which is stated to be due mainly to the permission given to all kinds of foreign liquor licensees to sell in retail colombo arrack, which till the close of 1892–93 could be sold only by such tavern licensees as held also retail licenses.

	1892–93.	1893–94.
Wholesale licenses ...	63	24
Retail " ...	255	261
Tavern " ...	249	252
Hotel " ...	14	14
Refreshment room licenses.	38	41
Other licenses	74	64
Total ...	693	656

8. *Financial results.*—The total current demand under "Abkári" amounted to Rs. 120,60,849, being an increase of 5·6 per cent. as compared with the previous year. The demand under the several heads during the preceding 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.	RS.
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	3,31,764	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	90,130	1,13,62,035
1892–93	52,48,292	25	57,66,150	3,22,606	83,396	1,14,20,469
1893–94	54,57,301	200	61,84,385	3,19,963	99,000	1,20,60,849

The increase of a little over Rs. 2 lakhs under "Country spirits" was due mainly to larger realizations of excise duty in several districts and to the higher rentals obtained for the combined privileges of manufacture and sale of country spirits in the rented tracts, while the increase of more than Rs. 4 lakhs under "Toddy" was due to the extension of the tree-tax and "independent shop" systems during the year, and to the successful working of these systems in tracts into which they had previously been introduced. It is satisfactory to note that the large increase in excise revenue during recent years is attributable not to increased consumption but to steady improvement in the methods of abkári administration.

Inclusive of the arrears outstanding at the beginning of the year, the total demand under "Abkári" amounted to Rs. 1,23,53,112, of which Rs. 1,20,42,289 were collected and Rs. 19,401 were remitted, leaving a balance of Rs. 2,91,422 at the close of the year or only 2 per cent. of the total demand. This result is very satisfactory.

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Taking 25 per cent. of the total charges of the Salt and Abkári Department as the portion debitable to "Excise," the charges on account of the latter amounted to Rs. 6,01,440 against Rs. 5,85,147 in the previous year or an increase of 3 per cent. This increase is accounted for mainly by the entertainment of additional establishments on account of the extension of the tree-tax system and the system of separate sale of shops.

The gross receipts, the charges and the net receipts under "Abkári" during the ten years ending with 1893–94 are shown in the following statement:—

Years.	Gross receipts.	Charges.	Net receipts.
	RS.	RS.	RS.
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	5,60,176	1,07,73,655
1892–93	1,13,32,762	5,85,174	1,07,47,588
1893–94	1,20,42,289	6,01,440	1,14,40,849

9. *Incidence of taxation.*—The average incidence per head of the population of taxation on "Country spirits" and "Toddy" together amounted to 5 annas 5 pies against 5 annas 1 pie in the previous year. As usual, the taxation was highest in the Nilgiris (Rs. 1–11–2); Madras following with Rs. 1–6–8, Bellary with annas 10–8, Gódávari with annas 10–4, and Anantapur with annas 9–3. The lowest incidence was in the Madura district where it was only 2 annas and the next above it were Ganjám, Vizagapatam and Trichinopoly where the incidence was 2 annas and 4 pies.

10. *Liquor shops.*—The number of arrack and toddy shops together was 30,557 against 30,897 in the previous year, and this follows large reductions in previous years, the total number during the year under review being more than 30 per cent. less than the number in 1888–89. The Government agrees with the Board in considering this result to be eminently satisfactory. Taking arrack and toddy shops separately it is observed that while the former showed a large decrease of 572 shops the latter increased by 232 shops. The largest increase in toddy shops was in South Canara and Malabar. The increase in the former district is ascribed to the extension of the regular tree-tax system, while in Malabar the increase was only apparent, being a consequence of the toddy-drawers' strike in the previous year.

During the year under review the Board submitted a report on the measures it had adopted for reducing to the lowest limits, consistent with the requirements of the public, the sanctioned number of liquor shops in rural tracts. The Government is glad to note that the policy of limiting the number of these shops to the legitimate demands of the population is steadily kept in view by the Board.

11. *Preventive measures.*—In Chapter IX of the report the Board has carefully reviewed the statistics connected with the working of the preventive establishments. The number of persons charged with offences under the Abkári laws was 30,952 against 34,367 in the previous year. Including pending cases the number of persons dealt with by the department was 32,592. It is observed that, in respect of the number of "releases" by the departmental officers, the statistics furnished in the report relate only to the number of "cases" and not also to the number of "persons." This latter information should be furnished in future reports. Taking the figures now submitted it is observed that out of a total of 32,436 cases dealt with during the year, the offenders were departmentally released in 5,330 cases, while 1,320 cases were written off and 24,891 cases were sent for trial before the magistracy.

The total number of persons charged before Magistrates was 29,829 against 28,946 in the previous year; of the former number 23,974 or 82·7 per cent. were convicted and 577 or 2 per cent. were acquitted, as compared with 82·4 per cent. and 2·7 per cent. respectively in the previous year. These results are satisfactory. There was also a gratifying decrease in the number of illegal arrests, the number having declined from 181 in 1892–93 to 87 in the year under review.

Opium and Hemp Drugs.

12. The total quantity of opium retailed in the Presidency amounted to 75,369 lb., being an increase of nearly 4 per cent. as compared with the previous year. The increase occurred chiefly in the Vizagapatam and Kistna districts and is attributed in the case of the former district to the opening of the East Coast Railway and in that of the latter to a favourable season. The average consumption of opium per head of the population showed a slight increase, being ·085 of a tola against ·082 in the previous year. The consumption was, as usual, highest in Gódávari (·726 tola) and Vizagapatam (·242 tola), followed by Nilgiris (·157 tola) and Madras (·148 tola). The high average in the Nilgiris is attributed to climatic influences, while in Madras it is ascribed to the large proportion of Muhammadans, Guzarattis and other opium-consuming classes in the town. The consumption was smallest in South Arcot, being only ·003 of a tola.

The quantity of intoxicating drugs prepared from opium showed a considerable fall as compared with the previous year, being only 2,676 lb. against 3,277 lb. in 1892–93.

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. 4,31,475, showing an increase of Rs. 28,425 as compared with the previous year. Notwithstanding this increase, the total opium revenue showed a slight decrease owing to a decline in the rentals in many of the districts.

The total demand under "Opium" including arrears amounted to Rs. 7,54,940, of which Rs. 7,31,892 was collected and Rs. 3,815 remitted, leaving a balance of Rs. 22,891 at the close of the year.

13. *Intoxicating Hemp Drugs.*—The number of licenses issued for the sale of intoxicating drugs manufactured from the hemp plant increased from 246 in 1892–93 to 250 in the year under review, the license fees from Rs. 47,292 to Rs. 51,989 and the total quantity of the drugs retailed from 63,735 seers to 79,316 seers. As the figures of sales are those furnished by the renters and as under the present law sale alone is restricted but not manufacture, possession or transport, it is unsafe to draw from the figures of sales any definite conclusions regarding consumption.

Total Excise Revenue.

14. *Total Excise Revenue.*—The total gross revenue of the Presidency under "Excise" amounted to Rs. 127·74 lakhs, the revenue for the preceding five years being as shown below :—

	Lakhs of Rupees.
1888–89	104·00
1889–90	112·81
1890–91	119·57
1891–92	120·30
1892–93	120·24

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(True Extract.)

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(Signed) G. S. FORBES,
Ag. Secretary to Government.

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