

REPORT
ON THE
ADMINISTRATION
OF THE
ABKARI REVENUE
IN THE
PRESIDENCY OF FORT ST. GEORGE,
FOR THE YEAR 1897-98.

MADRAS:
PRINTED BY THE SUPERINTENDENT, GOVERNMENT PRESS.

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TABLE OF CONTENTS.

CHAPTER I.—INTRODUCTORY.

	Page	Para.		Page	Para.
Changes in system of liquor administration	1	1	Intoxicating drugs prepared from the hemp plant	2	8
Opium	1 & 2	3-7			

CHAPTER II.—THE EXCISE SYSTEM.

	Page	Para.		Page	Para.
<i>Contract distillery supply system—</i>			<i>Private distillery supply system—</i>		
Contract distillery supply tracts	2	9	Private distilleries and warehouses	5	18
Privilege of manufacture and supply — Ganjám, Vizagapatam and Kistna districts. ..	<i>ib.</i>	10	Wholesale vend licenses	6	19
Privilege of manufacture and supply—Malabar	3	11	Privilege of vend in private distillery supply tracts	7	20
Privilege of manufacture and supply—South Canara	<i>ib.</i>	12	Vend areas	<i>ib.</i>	21
Privilege of vend	4	13	Rentals	<i>ib.</i>	22
Rentals	<i>ib.</i>	14 & 15	Issues of country spirits to licensed vendors from distilleries and warehouses	<i>ib.</i>	23
Issues of spirit	5	16	Issues from wholesale depots	9	24
Financial results of the special arrangements made in South Canara	<i>ib.</i>	17	Consumption	10	25
			Distribution of shops, &c.	10-13	26-29
			Retail prices and revenue per gallon of country spirits	13	30 & 31
			Quality of country spirits	<i>ib.</i>	82

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

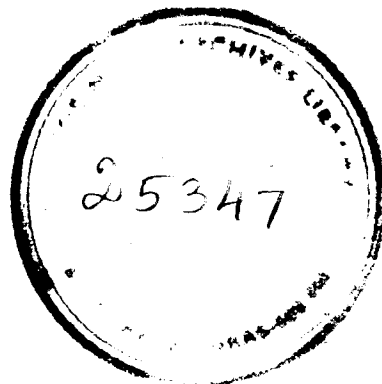
	Page	Para.		Page	Para.
Agency tracts—Ganjám	14	33	Consumption in rented tracts	16	40
Do. Vizagapatam	<i>ib.</i>	34	Particulars as to stills and manufacture of spirits and causes for variations	<i>ib.</i>	41
Do. Górávari	<i>ib.</i>	35	Combined arrack and toddy rents	17	42
Ordinary tracts—					
Separate Arrack rents—Górávari	15	36			
Do. Kistna	<i>ib.</i>	37			
Do. S. Canara	<i>ib.</i>	38			
Do. Malabar	16	39			

CHAPTER IV.—TODDY-REVENUE.

	Page	Para.		Page	Para.
Changes effected in the year	17	43	Trichinopoly District	21	62
System of sale of toddy shops	<i>ib.</i>	44	Madura District	<i>ib.</i>	63
General revenue results	<i>ib.</i>	45	Tinnevely District	22	64
Net results—Percentage borne by tree-tax and shop rentals to total revenue	19	46	Coimbatore District	<i>ib.</i>	65
The working for the toddy year discussed district by district	<i>ib.</i>	47	Salem District	<i>ib.</i>	66
Ganjám District	20	48	South Canara District	<i>ib.</i>	67
Vizagapatam District	<i>ib.</i>	49	Malabar District	<i>ib.</i>	68
Górávari District	<i>ib.</i>	50	Equality of the rates of tree-tax on different kinds of trees	<i>ib.</i>	69
Kistna District	<i>ib.</i>	51	Comparison of income with charges	<i>ib.</i>	70
Nellore District	<i>ib.</i>	52	Tapping for domestic consumption	23	71
Códdapah District	<i>ib.</i>	53	Import of toddy from Hyderabad	<i>ib.</i>	72
Anantapur District	<i>ib.</i>	54	Mutual arrangement between Mysore and Madras Governments for the tapping of trees in Mysore for British shops and <i>vice versa</i>	24	73
Bellary District	<i>ib.</i>	55	Bakery rules	<i>ib.</i>	74
Kurnool District	21	56	Tapping for sweet toddy	<i>ib.</i>	75
Madras Town Circle	<i>ib.</i>	57	Tapping of trees for distilleries in Malabar	<i>ib.</i>	76
Chingleput District	<i>ib.</i>	58			
North Arcot District	<i>ib.</i>	59			
South Arcot District	<i>ib.</i>	60			
Tanjore District	<i>ib.</i>	61			

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

	Page	Para.		Page	Para.
Arrack and toddy shops and incidence of revenue ..	25	77	Extent and population per shop.	25	80
Number of arrack and toddy shops opened and variations in the number ..	<i>ib.</i>	78 & 79	Reduction in the number of liquor shops ..	26	81
			Location of shops ..	<i>ib.</i>	82
			Incidence of taxation per head of population ..	<i>ib.</i>	83

CHAPTER VI.—FOREIGN LIQUOR.

	Page	Para.		Page	Para.
The principal change sanctioned in connection with foreign liquor licenses ..	26	84	Tavern licenses for the sale of foreign liquor and taverns for the sale of beer only ..	27	88
Foreign liquor tavern and fixed fee licenses ..	<i>ib.</i>	85	Hotel licenses ..	<i>ib.</i>	89
Wholesale licenses, <i>i.e.</i> , licenses for the sale of foreign liquor (not to be consumed on the premises) to licensed dealers only ..	27	86	Refreshment-room licenses ..	<i>ib.</i>	90
Retail licenses for the sale of foreign liquor and for the sale of beer only (not to be drunk on the premises) to any person ..	<i>ib.</i>	87	License to chemists and druggists for the sale of pure rectified spirit ..	28	91
			Other heads of licenses ..	<i>ib.</i>	92
			Imports of foreign liquor and customs duty collected thereon.	<i>ib.</i>	93
			Spirits excised from distilleries ..	<i>ib.</i>	94
			Breweries ..	29	95
			Bangalore beer ..	<i>ib.</i>	96

CHAPTER VII.—OPIUM AND INTOXICATING DRUGS.

	Page	Para.		Page	Para.
Quantity of opium imported ..	30	97	Quantity of intoxicating drugs		
Rentals ..	<i>ib.</i>	98	retailed ..	32	110
Total opium-revenue ..	31	99	Incidence of opium revenue ..	<i>ib.</i>	111
Opium in Agency tracts—Ganjam.	<i>ib.</i>	100	Poppy-heads ..	33	112
Do. Vizagapatam.	<i>ib.</i>	101	Licenses to Medical practitioners.	<i>ib.</i>	113
Do. Godavari.	<i>ib.</i>	102	Convictions under the Opium Act and Rules ..	<i>ib.</i>	114
Stock account of opium ..	<i>ib.</i>	103	Opium cases detected by Abkari Officers ..	<i>ib.</i>	115
Opium renters' accounts ..	<i>ib.</i>	104			
Opium shops ..	32	105 & 106	Ganja, bhang and other intoxicating drugs prepared from hemp plant—licenses and fees.	<i>ib.</i>	116
Consumption of opium ..	<i>ib.</i>	107	Consumption of ganja, bhang, &c.	33 & 34	117 & 118
Average consumption per head of population ..	<i>ib.</i>	108	Sonti soru ..	34	119
Retail selling prices of opium ..	<i>ib.</i>	109			

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

	Page	Para.		Page	Para.
General results ..	34	121	Illicit transactions in ganja ..	37	134
Abkari offences classified ..	<i>ib.</i>	122	General remarks ..	<i>ib.</i>	135
Detection in the various Sub-divisions—Chicacole ..	35	123	Departmental disposal ..	38	136
Do. do. Cocanada ..	<i>ib.</i>	124	Searches ..	<i>ib.</i>	137
Do. do. Masulipatam.	<i>ib.</i>	125	Illegal arrests ..	<i>ib.</i>	138
Do. do. Nellore ..	36	126	Pendency of cases ..	39	139
Do. do. Arcot ..	<i>ib.</i>	127	Duration of cases ..	<i>ib.</i>	140
Do. do. Bellary ..	<i>ib.</i>	128	Proportion of cases sent for trial.	<i>ib.</i>	141
Do. do. Chingleput and Madras Town Circle.	<i>ib.</i>	129	Disposal of cases by the Magistrate ..	<i>ib.</i>	142
Do. do. Negapatam ..	<i>ib.</i>	130	Rewards ..	<i>ib.</i>	143
Do. do. Trichinopoly.	<i>ib.</i>	131	Assaults on officers ..	<i>ib.</i>	144
Do. do. Tinnevely ..	37	132	Inspections of depôts and shops.	40	145
Do. do. Calicut ..	<i>ib.</i>	133	Conduct of officers ..	<i>ib.</i>	146

CHAPTER IX.—FINANCIAL RESULTS.

	Page	Para.		Page	Para.
Demand, Collection and Balance statement of excise revenue ..	40	147	Collections ..	43	153
Arrears ..	43	148	Balance ..	44	154
Remission of arrears ..	<i>ib.</i>	149	Receipts according to Accountant-General's books ..	<i>ib.</i>	155
Current demand and causes for variations under the several major heads ..	<i>ib.</i>	150 & 151	Excise charges ..	45	156
Proportion of fixed to variable portion of the revenue under country spirits ..	<i>ib.</i>	152	Net Abkari and Opium receipts.	<i>ib.</i>	157
			General incidence of taxation ..	<i>ib.</i>	158
			Forms of Imperial returns ..	<i>ib.</i>	159
			Inventory of valuable stock ..	<i>ib.</i>	160

80

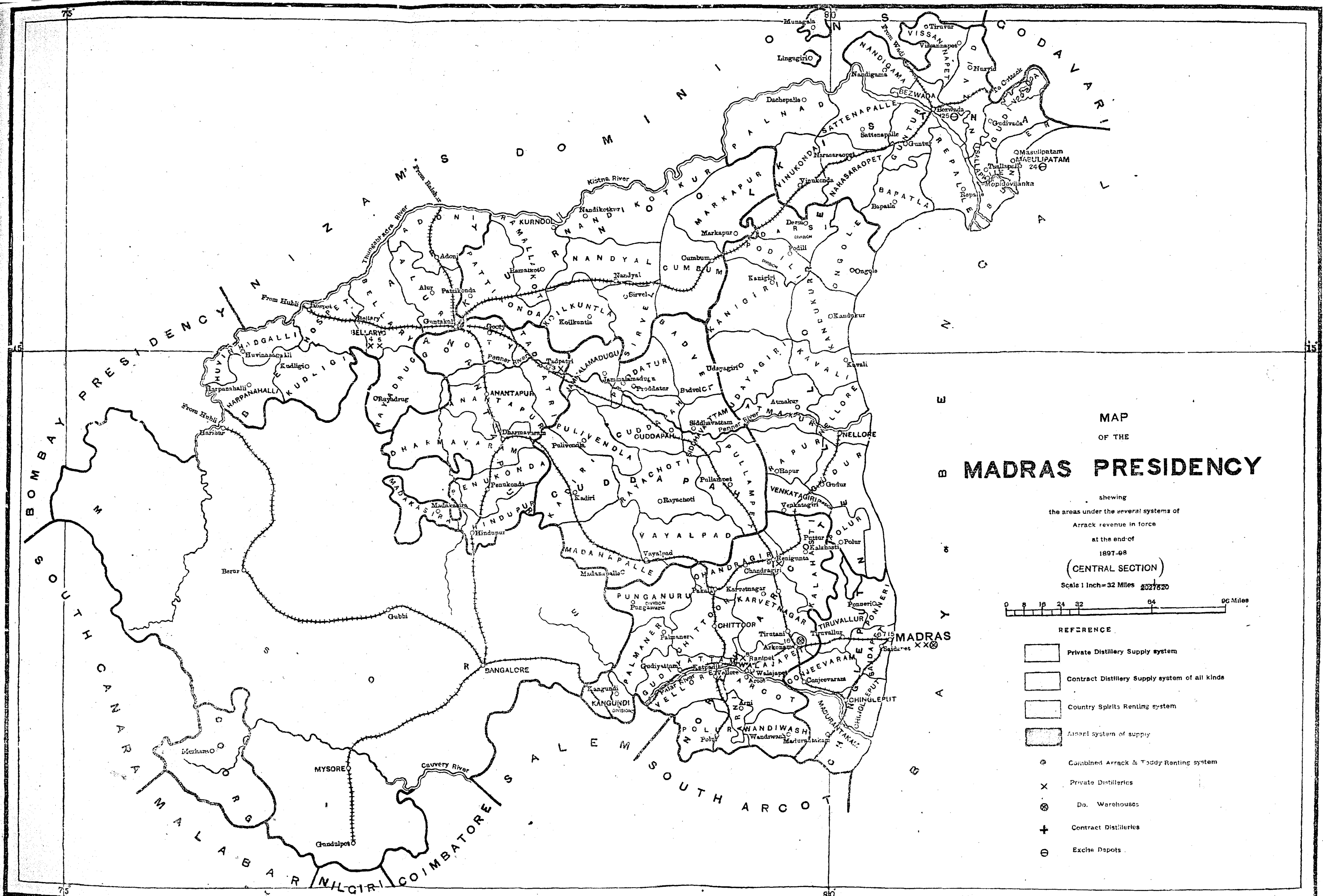
Free supply or Private Distillery Supply System

Private Distilleries	
1 Aska	)*
2 Vizagapatam	
3 Tadpatil	
4 Bellary No. 1	
5 Do. No. 2	
6 Tandiarpet	
7 Veyyazhadi	
8 Ranipet	
9 Renigutta	
10 Nellikuppam	
11 Tachanallur	
12 Coimbatore	
13 Arvarghat	
14 Suramangalam	
Private Warehouse	
15 Madras Warehouse Messrs.Parry and co.	
16 Arkunam	
17 Tanjore No. 1	
18 do No. 2	
Contract Distilleries	
19 Mangalore	
20 Cannanore	
21 Parj	
22 Chavakkat	
23 Tiruvangur	
Excise Depots	
Exclusive of ammi depots	
24 Masulipattem	
25 Bezwada	
26 Calicut	
27 Taliparamba	
28 Tellicherry	
29 Kuttaparamba	
30 Parappanangadi	
31 Eriparam	
32 Manjeri	

REFERENCE

- Combined Arrack & Toddy Renting system
- ✕ Private Distilleries
- ☼ Do. Warehouses
- + Contract Distilleries
- ☉ Excise Depots

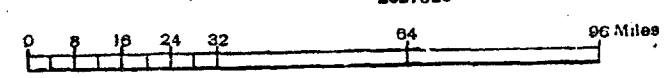




MAP
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MADRAS PRESIDENCY

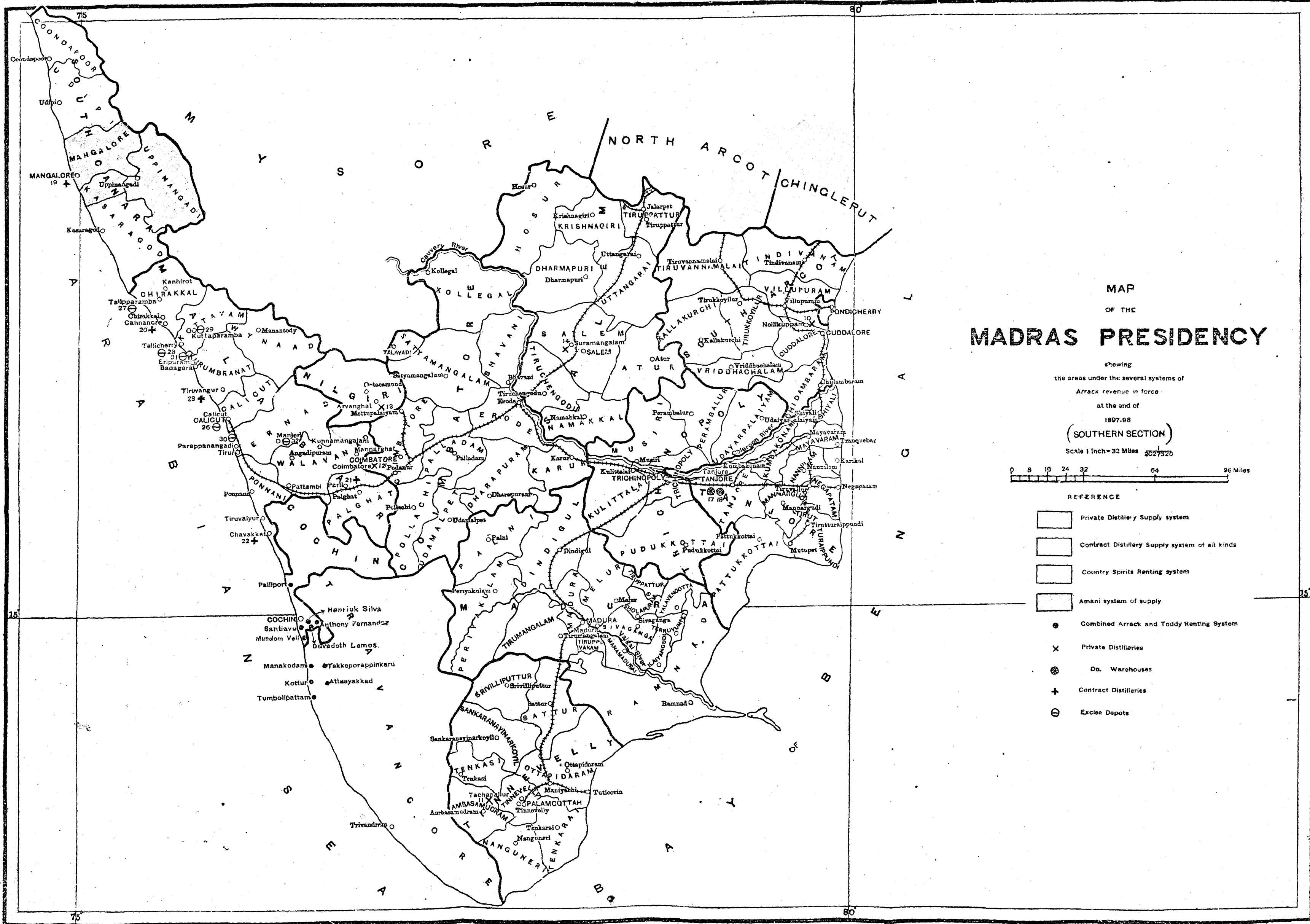
showing
the areas under the several systems of
Arrack revenue in force
at the end of
1897-98
(CENTRAL SECTION)

Scale 1 Inch = 32 Miles



REFERENCE

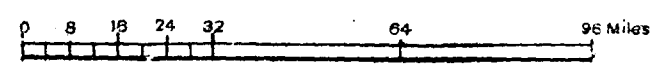
- Private Distillery Supply system
- Contract Distillery Supply system of all kinds
- Country Spirits Renting system
- Ascert system of supply
- Combined Arrack & Toddy Renting system
- Private Distilleries
- Do. Warehouses
- Contract Distilleries
- Excise Depots



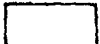
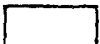
MAP
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showing
the areas under the several systems of
Arrack revenue in force
at the end of
1897-98
(SOUTHERN SECTION)

Scale 1 Inch = 32 Miles 2027320



REFERENCE

-  Private Distillery Supply system
-  Contract Distillery Supply system of all kinds
-  Country Spirits Renting system
-  Amani system of supply
-  Combined Arrack and Toddy Renting System
-  Private Distilleries
-  Do. Warehouses
-  Contract Distilleries
-  Excise Depots

Tree-tax System

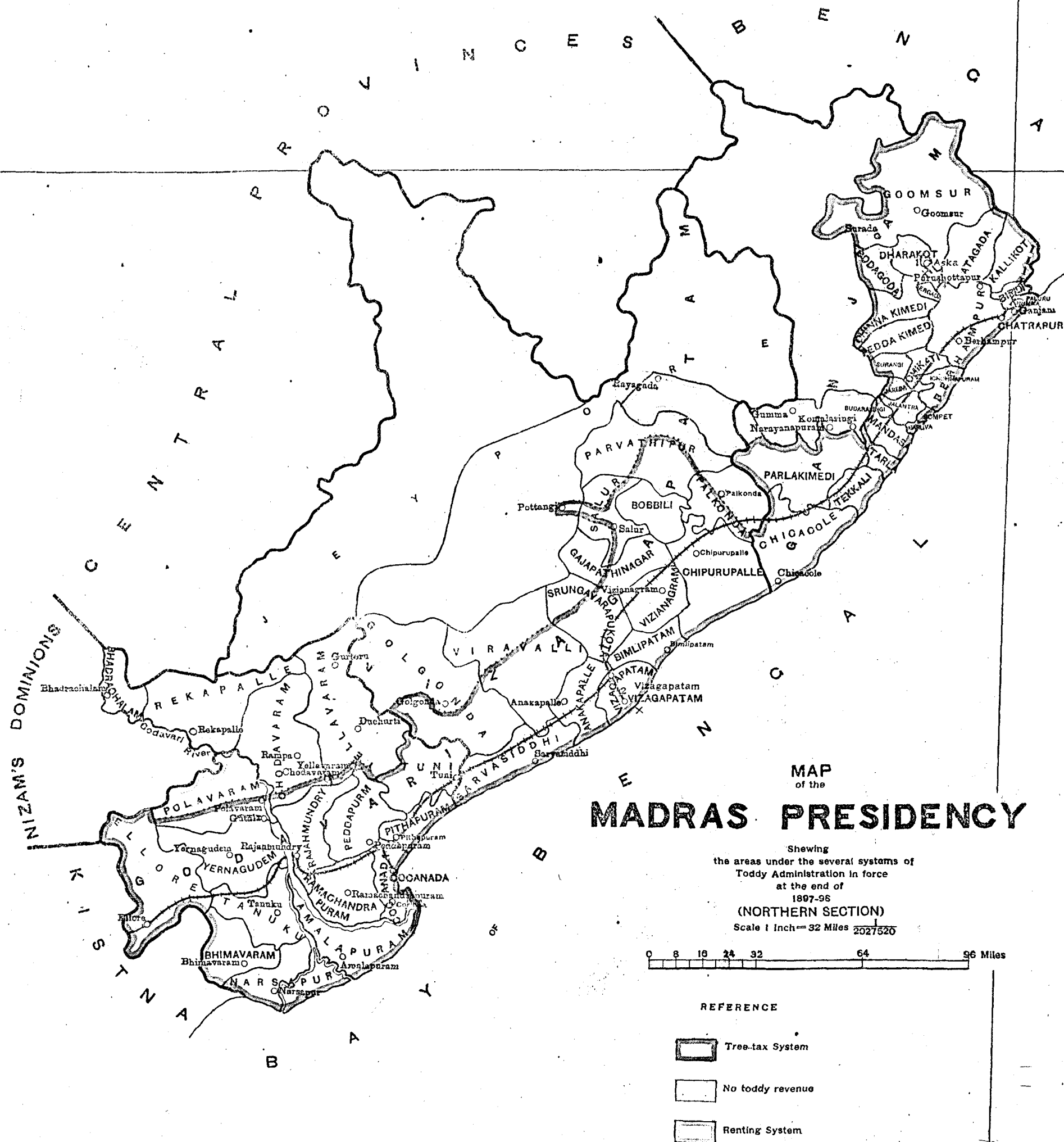
Taluk	Year of Introduction
Calicut Taluk and Four Municipal Towns of Malabar (Cannanore, Tellicherry, Palghat and Cochin)	1886
Madras Town Abkari limits Kottayam	1887
Bándur Walajapet Guddalore Tanjore Trichinopoly Salem Saidapet Chirakkal Palghat Kurumbanad	1888
Tenali Chidambaram Kumbakonam Negapatam Mylari Colombatore Namakkal Ernad Walavanad Ponnani	1889
Ramachandrapuram Amalapuram Narsapur Bhimavaram Tanuku Cocanada Coringa Bapatia Conjeevaram Gudiyattam Tindivanam Vilupuram Mayavaram Shiyali Nannilam Udaiyarpalayam Kullitalai Madura Hosur Atur Tiruchengodu Rajahmundry Ellore Yernagudem Poddapuram Pithapuram Tuni Nellore Mannargudi Perambalur Sivaganga (Except a portion) Tirupattur (Madura) (Except a portion) Tiruchuli (Except a portion) Erode (a portion) Palladam Mangalore (except a few forest and ghat villages) Udipi (do. do. do.)	1890
Sarvasiddhi Anakapalle Vizagapatam Bimlipatam Vizianagram	1891
Thirty one agency Villages of the Polavaram, Chodavaram, and Yellavaram divisions. Nuzvid Qudivada Tirutturaiappundi 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.) Chicacole Magisterial division Narasannapet Guntur Bezavada Nandigama (Munagala & Lingagiri Zamindaris) Gudur (Remaining portion) Kavali Polur Division Ponneri Tiruvallur (except Tahsildar's Division) Chittoor	1893
	1894

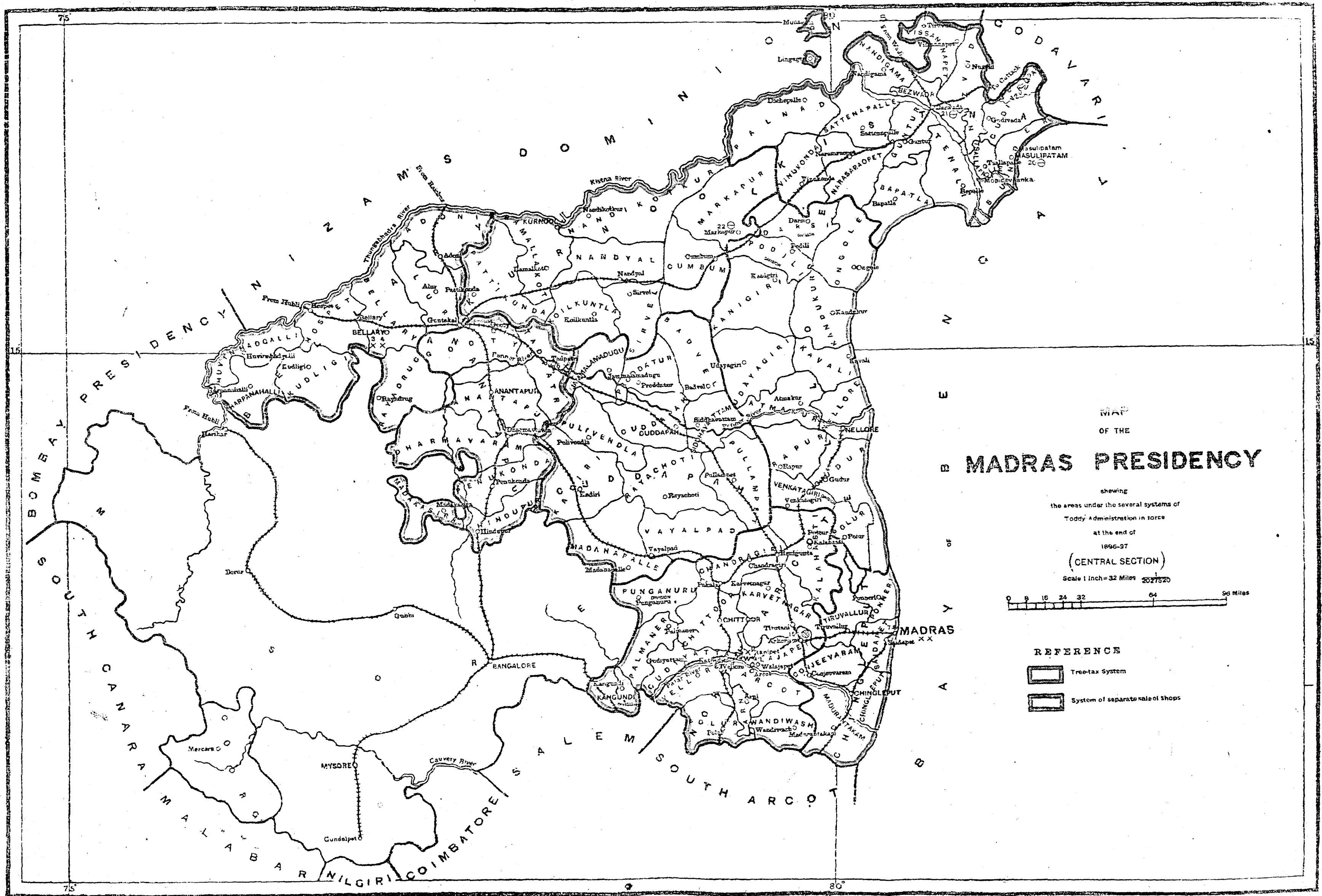
Tree-tax System

Taluk	Year of Introduction
Wandiwash Polur (N. Arcot) Arni Melur Tenkasi Karur Dharapuram Palaichi Krishnagiri Tirupattur (Salem) S. Canara (Remaining hill Villages) Govt Villages called Paltalagam Hunda in the Tekkali Magisterial Division	1894
Narasaraopet Sattenapalle Ongole Kandukur Cumbum Chendragiri Puttur Kalahasti Tiruttani Tiruvannamalai Kallakuruchi Vridhachalam Tirukkoyilur Pattukkottai Palni Periyakulam Dindigul Tirumangalam Pamban Tiruvadanai Mudukulattur Tiruchuli (remaining portion) Paramakudi Ramanad Tiruvanga (remaining portion) Tirupattur (remaining portion) Tinnevely Nanguneri Sivakuntam Ottappidaram Sankaranayinarthoyil Srivilliputtur Sattur Udamalpet Bhavani Satiyamangalam (except the Talavadi firka) Dharmapuri Uttankarai	1895
Tekkali Magisterial division (Except Paltalagam Hunda) Purushottapur Parlakimedi Ganjam Berhampur Town Sompeta Berhampur Taluk Ichchhapuram Goomsur Surada Aska Goigonda Viravali Srungavarapukota Gajapatinagaram Saluru Bobbili Parvatipuram	1896
Four Villages of the Saluru and Pottangi agencies Nandigama (Except Munagala & Tiruvur Dr. Lingagiri Zamindaris) Palnad Virkonda Rapur Atmakur Udayagiri Kanalgi Darsi Division Podili Venkatagiri Cuddapah Madenapalle Pulampet Bedvel Proddatur Siddhavattam Jammalamadugu Pulivendla Rzyachoti Kadiri Vayalpad Markapur Pattikonda Ramalakot Nandikotkur Nandyal Kolkunila	1897
	1898

Tree-tax System

Taluk	Year of Introduction
Sivast Palmaner Punganuru Division Kangundi	1898
Twenty-Six Villages of the Golconda agency Arantapur Gooty Dharmayaram Kalyandrug Madakasira Tadipatri Penukonda Hindupur Bellary Acon Alur Rayachur Nocpet Kudigi Madagali Harparahalli Kollegal Satiyamangalam (Talavadi firka)	1899





MAP
OF THE
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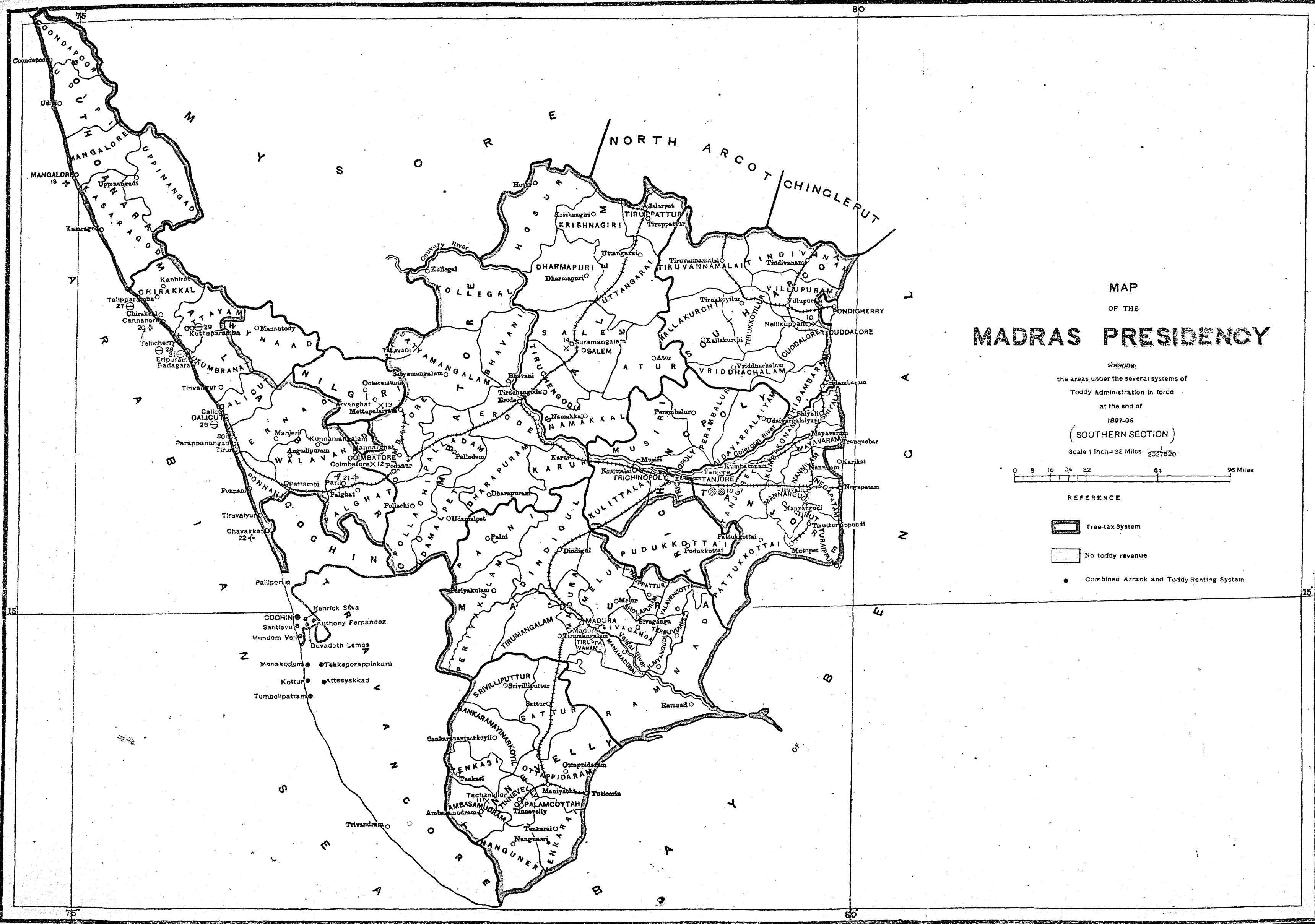
showing
the areas under the several systems of
Toddy Administration in force
at the end of
1896-97
(CENTRAL SECTION)

Scale 1 inch = 32 Miles 2027520



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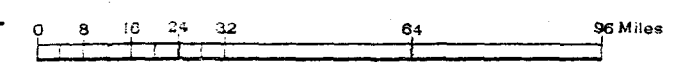
-  Tree-tax System
-  System of separate sale of shops



MAP
OF THE
MADRAS PRESIDENCY

showing
the areas under the several systems of
Toddy Administration in force
at the end of
1897-98
(SOUTHERN SECTION)

Scale 1 Inch = 32 Miles 2027520



REFERENCE.

-  Tree-tax System
-  No todody revenue
-  Combined Arrack and Toddy Renting System

ADMINISTRATION REPORT
OF THE
MADRAS ABKARI DEPARTMENT,
FOR 1897-98.

CHAPTER I.—INTRODUCTORY.

THE systems described in the Memorandum on Excise Administration in India so far as it is concerned with intoxicating liquors, circulated with Government of India Resolution No. 2596-Ex., Finance and Commerce Department, dated 14th June 1898, continued with few changes throughout the year. The most important of these changes were the abolition of the minimum guarantee system in the Ganjám district, the extension of the Madras Abkari Act to twenty-six Agency villages in Vizagapatam, and of the tree-tax system to these villages, to the whole of the Bellary and Anantapur districts, and to a portion of Coimbatore where it had not been previously enforced, thus practically completing its extension to the whole Presidency. The system of separate sale of arrack shops was also extended to portions of Kistna and South Arcot which had not previously come under it. The number of private distilleries at work was reduced by three. The rates of excise duty in force in South Canara were raised by 9 per cent. The management of the arrack supply of the excise tracts of the latter district was taken under the direct control of Government owing to failure of the contractor. A mutual arrangement was come to with the Mysore Government for the tapping of trees for British shops in Mysore territory and *vice versa*.

2. A copy of the Memorandum showing the corrections required in order to bring it up to date is attached. Appendix A shows the systems in force at the end of the year and the progress made in the introduction of improved methods. The systems of administration in force in respect of opium and hemp drugs are described below.

OPIUM.

3. 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 140½ 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.

4. The monopoly of the retail sale of opium and of the manufacture and sale of intoxicating drugs prepared from opium and used for purposes other than smoking 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 coterminous with taluks, except in Gódvári which is usually divided into 34 small areas. The sale in licensed shops of opium preparations used in smoking has been prohibited from the 1st April 1897.

5. In the hill tracts of the Ganjám district, a certain number of free licenses are issued. The right of supplying opium to the shopkeepers on the hills is assigned on contract to one of the renters in the plains. For the supply of the Agency tracts

under the Special Assistant Agent, to some of the inhabitants of which opium is almost a necessary of life, two shops, one at Udayagiri and the other at Ticcaballi, are sold by auction subject to the condition that opium should be sold at 3 tolas per rupee. The shop at Ticcaballi is, however, not required to be opened on other than market days.

6. The monopoly of the supply of opium to the Agency tracts of the Vizagapatam district was let out in 1897-98 on tender for a rental of Rs. 19,511 to one of the licensed importers in the district on condition of his selling the drug to licensed vendors at 3 tolas per rupee and of his opening depots for the purpose of supply at places fixed by the Agent. 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 payment of fixed fees. Free licenses were issued to shops in which the consumption was estimated to be below 1,000 tolas.

7. The privilege of selling opium in shops in the Agency tracts of the Gódvári 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 six tolas. In the event of a shop remaining unsold the Collector is authorized to issue a free license to the villagers. The shopkeepers obtain their supply of opium from the taluk renters and the opium importers at Rajahmundry.

INTOXICATING DRUGS PREPARED FROM THE HEMP PLANT.

8. The Abkári Act so far as it requires a license for sale was extended to intoxicating drugs prepared from the hemp plant on the 1st April 1889. The provisions of the Act relating to the cultivation of the plant and the manufacture, possession and transport of intoxicating drugs were brought into force from the 1st August 1897. Licenses for cultivation are issued only in the Bapatla taluk of the Kistna district and in the Javadi hills of the Polur taluk of the North Arcot district. Elsewhere, except in the Agency tracts of the Northern Circars, cultivation is absolutely prohibited. In the tracts where it is licensed, the cultivators are required to convey their produce to public storehouses established by Government, and from the 1st April 1898 removals from the storehouses are allowed only on pre-payment of excise duty at Rs. 4 per seer of ganja, 8 annas per seer of bhang and Rs. 6 per seer of charas. The import of intoxicating drugs by land or sea is prohibited. Their export on payment of duty is allowed. Licenses for the retail vend of intoxicating drugs are sold by auction subject to an upset price of Rs. 45 in Madras and Rs. 30 in the rest of the Presidency. The issue of wholesale licenses for sale to licensed vendors only on payment of an annual fee of Rs. 15 was commenced from the 1st April 1898.

CHAPTER II.—THE EXCISE SYSTEM.

Contract Distillery Supply System.

9. The contract distillery supply system was in force throughout the year in the Ganjam and Vizagapatam districts, in the Kistna district except the Munagala and Lingagiri zamindaris of the Nandigáma taluk, and in the Malabar district except the Wynaad and Cochin taluks and the Attapadi valley of the Walavanad taluk, and for the first half of the year in the South Canara district except the Coondapoor and Udipi taluks and the portion of the Kasaragod taluk which is comprised in the Hosdrug and Kasaragod still areas. In the second half of the year the supply was direct by Government owing to the contractor's failure.

10. *Ganjam, Vizagapatam and Kistna districts.*—The exclusive privilege of supplying to these districts spirits of 20°, 30° and 60° under-proof manufactured from molasses or jaggery was renewed for another year to the former contractors, Mr. F. J. V. Minchin, Messrs. Sanyasi Naidu and P. Bapaniah Chetty and Messrs. Parry & Co., respectively. The rates at which they undertook the supply of spirits are noted below :—

Contract distillery supply tracts.

Privilege of manufacture and supply.

		20° U.P.	30° U.P.	60° U.P.
	1	2	3	4
		AS. P.	AS. P.	AS. P.
Ganjam ..		11 0	9 6	5 6
Vizagapatam ..		13 2	11 6	6 7
Kistna ..		9 5	8 5	4 10

The spirits required were supplied from the contractors' distilleries at Aska and Vizagapatam in the case of the Ganjam and Vizagapatam districts, and in the case of the Kistna district were transported from the Nellikuppam and Ránipéttai distilleries to the excise depots at Bezwada and Masulipatam. The prescribed minimum stock was maintained and there were no complaints of inadequacy of supply except in Ganjam, where the contractor was unable to meet the demands of the renters from his distillery and had to supplement his stock by indenting on Ránipéttai. His application to the Collector for permission to distil rice spirit on the ground that sugar cane was not available was found to be unnecessary and was refused.

The system of separate sale of shops having been introduced into the Nandigáma taluk, the opening of two wholesale vend depots for supply was sanctioned. The usual fee of Rs. 15 was charged.

11. *Malabar.*—The exclusive privilege of manufacture and supply of toddy spirits to this district continued in the hands of M.R.Ry. T. Ratnasami Nadar. The supply was made entirely from the manufacture of the four distilleries at Cannanore, Korapuzha, Chávakkát and Parli. As in the previous year, the Calicut warehouse and six excise depots were opened by the contractor, and he was allowed to make an extra charge over and above the fixed cost price on issues from them to cover the cost of transport and other incidental expenses. There were no complaints of short supply.

In addition to the excise depots opened by the contractor, 30 wholesale vend depots against 29 in the previous year were licensed to be established by private persons on payment of an annual fee of Rs. 10. Eighteen of these depots worked throughout the year, and the rest for only a portion of it. Nearly 72 per cent. of the issues to shops were made from these wholesale vend depots.

12. *South Canara.*—The contract supply by Messrs. Albuquerque & Sons continued up to the 30th September 1897; and the contract was renewed to them, but at the last moment their acceptance of the renewed contract was withdrawn. As a result, the supply of country spirits to the excise tracts of the district had to be undertaken by Government. For this purpose a Government warehouse was opened at Mangalore, and another, subsequently, at Puttur, and supplied with spirits from the Vizagapatam distillery. The spirits were supplied at the rate of 15 annas 6 pies per gallon of 30° under-proof, which was subsequently reduced to 15 annas, and retailed to depotkeepers at Rs. 2-8-9 inclusive of duty. The latter were allowed a commission of 1 anna 6 pies per gallon on sales and were charged no fee for their licenses.

Twelve wholesale vend depots were opened on these terms; another was maintained at Manjeshwar, where no one could be found to work on the commission system, by the Assistant Superintendent of Sea Customs. The issues to shops were made from these depots at the rates above stated with an extra charge to meet the cost of transport and other expenses. There were no complaints of deficiency of supply subsequent to 1st October 1897, but prior to that date Messrs. Albuquerque & Sons failed to maintain adequate stocks either at their distillery or their depots and were heavily fined in consequence by the Collector. The fines were, however, subsequently remitted as a matter of grace.

The total receipts from the Vizagapatam distillery were 20,034 proof gallons. In addition to this 1,273 proof gallons—the stock with Messrs. Albuquerque & Sons at close of their contract—was taken over after the close of the year and after some correspondence. The liquor was not of good quality and had to be blended with the Vizagapatam arrack before issue. Two thousand two hundred and twenty gallons of 30° under-proof were also taken over from depots.

Owing to the increase in the rates of tree-tax from the 1st October 1897, the differential duty which is charged on jaggery arrack manufactured in the district to compensate for loss of tree-tax was raised for the excise tracts from As. 6 to As. 8 p

gallon of 30° under-proof and proportionately for other strengths. This resulted (though no arrack was actually made in the excise tracts) in an increase in the duty on the imported arrack from Rs. 1-6-0 to Rs. 1-8-0 per gallon of 30° under-proof.

13. The system of separate sale of shops was extended to the Nandigama taluk of the Kistna district (the Munagala and Lingagiri zamindaris being excluded) in the course of the year. It was also in force as before in the whole of the contract supply area of Malabar and South Canara, in the head-quarter taluk and eight towns of Vizagapatam, in eleven towns in Ganjam and nine in Kistna. Thirty-seven rent areas including Agency farms were sold in Ganjam, twenty-three in Vizagapatam and fifty-two in Kistna. In the latter district two rent areas for which no proper bids were offered were worked under the commission system and one was managed directly by Government.

14. *Ganjam and Vizagapatam.*—The rentals obtained, in the year under review, for the vend areas and independent shops in the Ganjam and Vizagapatam districts in which the arrack lease begins on the 1st April are shown in the subjoined statement :—

Districts.	RENTS OF VEND AREAS.		RENTS OF INDEPENDENT SHOPS.		TOTAL.	
	1896-97.	1897-98.	1896-97.	1897-98.	1896-97.	1897-98.
1	2	3	4	5	6	7
	RS.	RS.	RS.	RS.	RS.	RS.
Ganjam (including the three vend areas of the Parlakimedi agency)	77,183	46,143	71,862	39,420	1,49,045	85,572
Vizagapatam	34,350	26,765	94,416	68,490	1,28,766	95,255
Total ..	1,11,533	72,908	1,66,278	1,07,919	2,77,811	1,80,827

The large decrease in rentals is attributed to the unfavourable state of the season and to the heavy losses incurred by renters in the previous year. There was also some combination among the bidders in Ganjam.

15. *Kistna, South Canara and Malabar.*—The following statement shows the rentals obtained for the vend areas and independent shops in the remainder of the contract distillery supply tracts, in which the arrack lease begins on the 1st October :—

Tracts.	RENTS OF VEND AREAS.		RENTS OF INDEPENDENT SHOPS.		TOTAL.	
	1896-97.	1897-98.	1896-97.	1897-98.	1896-97.	1897-98.
1	2	3	4	5	6	7
	RS.	RS.	RS.	RS.	RS.	RS.
Kistna district (excluding the Munagala and Lingagiri zamindaris of the Nandigama taluk)	1,12,500	1,25,030	95,907	83,253	2,08,407	2,08,283
South Canara (Mangalore and Uppinangadi taluks and the Kasaragod taluk except the Hosdurg and Kasaragod still areas)	(a) 500	..	34,082	25,399	34,582	25,399
Malabar (excluding the Attapadi valley and the Wynad and Cochin taluks)	..	..	42,548	45,153	42,548	45,153
Total ..	1,13,000	1,25,030	1,72,537	1,53,805	2,85,537	2,78,835

(a) Paid by Messrs. Albuquerque & Sons for the privilege of supply.

The increase in the rentals of the vend areas in Kistna is attributed to keener competition. The decrease in the rentals of the independent shops in spite of the sale of the shops in the Nandigama taluk singly for the first time is ascribed to losses by previous renters, high prices of food-grains, and facilities for smuggling. As regards the Nandigama taluk, non-success there is set down to want of competition and of preparation on the part of the shopkeepers. Sales in this district have always been difficult to manage satisfactorily, and the result, in this instance at any rate, seems to argue that the extension was a mistake. The Nandigama taluk by itself yielded Rs. 9,058 as against Rs. 17,330 in the previous year. The effect of the special arrangements made for working the three rent areas that were not sold cannot yet be

seen. Two of them did not commence working till April. The realizations of the third in March, excluding the duty, amounted to Rs. 22-2-0.

The fall in the rentals realized in South Canara is due chiefly to the increase in the rate of duty, the unpopularity of the arrack supplied by the former contractors, losses in the previous year, and the state of the season.

16. The following statement shows the quantities of 20°, 30° and 60° under-proof spirits issued to renters and shopkeepers from the distilleries and depots established in contract distillery supply tracts :—

Tracts supplied.	Source of supply.	Issues in gallons.			
		20° under-proof.	30° under-proof.	60° under-proof.	Total-proof.
1	2	3	4	5	6
		GALS.	GALS.	GALS.	GALS.
Ganjam	Aska distillery	76	24,278	80,289	49,171
Vizagapatam	Vizagapatam distillery	763	80,324	8,613	80,282
Kistna (excise tracts) ..	Bezwada excise depot	775	77,412	2,974	55,998
	Masulipatam	10,268	6,284	4,320	14,341
	Two wholesale vend depots in the Nandigama taluk.	..	2,807	..	1,965
South Canara (excise tracts) {	Mangalore distillery	..	9	..	6
	Amani and Wholesale vend depots.	198	49,126	..	34,547
	Cannanore distillery	199	5,091	136	3,777
Malabar (excluding the Attapadi valley and the taluks of Wynad and Cochin).	Parli distillery	35	232	252	291
	Chavakkat distillery	108	1,371	91	1,083
	Korapuzha distillery	13	1,095	62	802
	Calicut warehouse and six excise depots.	3,095	6,021	739	6,986
	Wholesale vend depots	7,390	34,000	7,739	32,808
Total ..		22,920	288,050	105,215	262,057

The general fall in consumption is explained in paragraph 25 below. The Collector of Kistna has not discovered the cause of the sudden fall in issues of 20° under proof liquor from the Bezwada excise depot from 13,342 to 775 gallons. He will be requested to look further into the matter.

17. The financial results of the amani working of the contract distillery supply tracts of the South Canara district up to the end of the half-year commencing from the 1st October 1897 showed a net profit to Government of Rs. 1,440-10-2. Rent of buildings, establishment charges and contingencies amounted to Rs. 385-14-7 and the cost of liquor to Rs. 27,607-10-1. The sale-proceeds of the liquor for the half-year amounted to Rs. 21,406-2-5 and the value of liquor in store on the 1st April 1898 was Rs. 8,028-0-5. If sales continue at the same rate till the end of September 1898, the year should show a net profit of about Rs. 2,500.

Private Distillery Supply System.

18. Fourteen distilleries and four warehouses were licensed during the year against fifteen and three, respectively, in 1896-97 for the supply of spirits to tracts under the private distillery supply system. Messrs. Sabapathi Chetty & Co.'s distillery at Vepery was closed on the 2nd October 1896 and the Suramangalam and Tondiarpet distilleries in June and August 1897, respectively. A warehouse at Madras was opened by Messrs. Parry & Co., and that maintained by the Arcot Sugar Works and Distilleries at Tanjore in the previous year was closed. Towards the close of the year, the competition between Messrs. Parry & Co. at Nellikuppam and the Commercial and Land Mortgage Bank at Ranipettai came to an end and a company styled the "Madras Consolidated Sugar and Spirit Factories, Limited" was formed for working the two businesses under one head. This company subsequently transferred its rights to the "East India Distilleries and Sugar Factories, Limited" under which the distilleries are now worked with Messrs. Parry & Co. as managing agents.

The following statement shows the names of the various distillers and warehouse-keepers working in 1897-98, the sites of the distilleries and warehouses and the tracts supplied by each :—

There was a slight general increase in price which was due partly to an increase in the cost price of materials and partly to a slackening of the competition among distillers. The issues from distilleries and warehouses under the new company's control amounted to 69.6 per cent. of the whole as against 61.4 per cent. issued by the same distilleries and warehouses in the previous year.

24. About 94 per cent. of the issues to licensed vendors were made from the wholesale depots referred to in paragraph 19 *supra* against 95 per cent. in the previous year. The following 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 the accounts furnished by the wholesale depotkeepers and show maximum and minimum prices as in the previous year. The record of average prices which it was proposed in the last Administration Report to institute has been postponed pending receipt of the orders of Government on certain proposals which the Board is making in accordance with Government's suggestion thereon for the fixing of maximum prices for depots:—

Districts in which there are wholesale depots.	ISSUES TO RENTERS.				ISSUES TO SHOPKEEPERS.				Total issues to renters and shopkeepers (proof).	Price charged per gallon of 30° under-proof (excluding duty).
	20° under-proof.	30° under-proof.	60° under-proof.	Total proof.	20° under-proof.	30° under-proof.	60° under-proof.	Total proof.		
1	2	3	4	5	6	7	8	9	10	11
	GALS.	GALS.	GALS.	GALS.	GALS.	GALS.	GALS.	GALS.	GALS.	RS. A. P.
Nellore	..	5,268	..	3,687	..	51,227	..	35,859	39,546	{ 0 9 0 to 0 15 0
Cuddapah	..	1,414	..	990	29,638	15,770	..	34,749	35,739	{ 0 7 0 to 3 7 0
Anantapur	28	719	..	522	7,756	9,774	..	13,047	13,569	{ 0 8 0 to 2 15 0
Bellary	..	797	..	558	7,558	17,802	..	18,508	19,066	{ 0 8 0 to 3 15 0
Kurnool	..	..	..	..	23,920	3,098	..	21,304	21,304	{ 0 8 0 to 0 13 0
Madras Town Circle ..	..	..	..	..	65	82,624	..	57,889	57,889	{ 0 9 0 to 0 10 0
Chingleput	..	..	..	..	..	40,866	..	28,606	28,606	{ 0 7 0 to 2 15 0
North Arcot	..	..	..	..	3,740	85,205	..	62,635	62,635	{ 0 6 11 to 1 0 0
South	..	6,042	..	4,229	24	94,933	133	66,526	70,755	{ 0 5 6 to 2 15 0
Tanjore	..	..	..	..	..	43,360	..	30,352	30,352	{ 0 8 0 to 2 15 0
Trichinopoly	..	..	..	..	737	54,298	..	38,595	38,595	{ 0 7 6 to 0 15 0
Madura	..	..	..	..	..	60,720	..	42,504	42,504	{ 0 7 11 to 3 15 0
Tinnevely	..	..	..	..	25	30,305	..	21,234	21,234	{ 0 10 0 to 2 15 0
Coimbatore	..	..	..	..	48,037	18,688	..	51,511	51,511	{ 0 6 6 to 1 3 3
The Nilgiris	..	..	..	..	926	37,117	..	26,723	26,723	{ 0 13 0 to 3 1 0
Salem	..	..	..	..	455	86,519	..	60,927	60,927	{ 0 7 0 to 1 11 0
Total ..	28	14,240	..	9,986	122,881	732,301	133	610,969	620,955	

PARTICULARS OF ISSUES OF COUNTRY SPIRITS TO

Distilleries and warehouses.	Wholesale vend depots.				Renters of vend areas.				Shopkeepers.				Grand total (proof).	Price charged per gallon of 30° under-proof spirits issued to vendors and shopkeepers.
	20° under-proof.	30° under-proof.	60° under-proof.	Total proof.	20° under-proof.	30° under-proof.	60° under-proof.	Total proof.	20° under-proof.	30° under-proof.	60° under-proof.	Total proof.		
	GALS.	GALS.	GALS.	GALS.	GALS.	GALS.	GALS.	GALS.	GALS.	GALS.	GALS.	GALS.		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	
1. Tadpatri distillery ..	11,737	14,480	..	19,526	..	..	..	..	243	..	..	170	19,695	Rs. A. P. 0 9 0
2. Messrs. Abraham & Co.'s distillery, Bellary ..	..	1,269	..	888	..	181	..	..	6,788	..	..	4,878	5,765	{ 0 8 6 to 0 9 6
3. Messrs. Veechadappa & Co.'s distillery, Bellary ..	..	6,587	..	4,511	..	150	..	..	16,139	..	..	11,402	16,013	{ 0 9 0 to 0 9 6
4. Tondiarpet (Madras) distillery ..	..	10,862	..	7,603	..	..	..	..	305	..	..	143	7,746	{ 0 8 0 to 0 9 0
5. Messrs. Parry & Co.'s Bonded Warehouse, Madras ..	..	14,175	..	9,923	..	..	..	..	..	..	..	..	9,923	Issued spirits only to wholesale depots.
6. Veyasarpady (Madras) distillery ..	..	12,050	..	8,435	..	..	..	..	879	..	..	615	9,050	{ 0 8 0 to 0 10 6
7. Ranipectai distillery ..	50,296	254,564	..	218,502	..	209	..	..	5,232	..	..	4,072	222,574	{ 0 5 6 to 0 8 0
8. Arkonam warehouse ..	11,538	42,005	..	38,533	..	..	..	6	60	..	..	46	38,579	{ 0 8 0 to 0 9 0
9. Ranipectai distillery ..	3,310	21,592	..	17,762	..	..	..	413	1,213	..	..	1,180	18,942	{ 0 7 0 to 0 5 6
10. Nellikuppam do. Works and Distillery Co.'s Warehouse, Tanjore ..	6,489	105,617	54	79,145	..	..	..	52	2,218	..	..	1,595	80,740	{ 0 5 6 to 0 10 6
11. The Arcot Sugar Co.'s Warehouse, Tanjore ..	..	19,561	..	13,633	..	..	..	..	516	..	..	361	14,064	{ 0 8 0 to 0 10 0
2. Messrs. Parry & Co.'s Warehouse, Tanjore ..	8,338	119,236	..	90,171	..	..	..	44	3,059	..	..	2,177	92,348	{ 0 8 0 to 0 10 0
3. Government depots at Adirampattanam and Arantangi—Pattakkottai tank ..	..	..	..	..	..	..	..	..	696	..	..	487	487	0 15 0
4. Tachanallur distillery ..	25	48,482	..	33,937	..	..	..	..	7,964	..	..	5,595	39,552	0 10 0
5. Coimbatore do. ..	28,240	54,858	..	61,000	..	..	..	25	..	..	..	6,438	67,438	0 10 6
6. Aravanghat do. ..	5,765	19,360	..	18,164	..	..	..	..	..	..	..	..	18,164	Issued spirits only to wholesale depots.
7. Srirangalam do. ..	1,133	7,143	..	5,906	..	..	..	..	..	..	..	..	5,905	
Total ..	126,871	752,001	54	627,919	8,047	540	..	868	45,212	..	..	39,159	667,078	

25. The following statement shows the consumption of country spirits at the different authorized strengths in the excise (contract as well as private distillery supply) tracts during the year as compared with 1896-97.

District.	20° UNDER-PROOF.		30° UNDER-PROOF.		60° UNDER-PROOF.		TOTAL REDUCED TO PROOF STRENGTH.	
	1896-97.	1897-98.	1896-97.	1897-98.	1896-97.	1897-98.	1896-97.	1897-98.
1	2	3	4	5	6	7	8	9
	GALS.	GALS.	GALS.	GALS.	GALS.	GALS.	GALS.	GALS.
Ganjām	194	76	29,257	24,278	102,652	80,289	61,696	49,171
Vizagapatam	494	763	97,646	80,324	13,234	8,613	74,041	60,282
Kistna (Excise tracts) ..	26,331	11,043	89,077	86,503	13,527 (a) 5,667	7,294	90,530	72,304
Nellore	..	..	61,137	57,450	..	..	42,796	40,215
Cuddapah	28,611	29,787	17,440	17,659	..	..	35,097	36,191
Anantapur	9,105	7,779	10,220	10,736	..	..	13,738	13,738
Bellary	4,190	7,558	39,145	41,376	..	..	30,754	35,009
Kurnool	16,310	23,920	3,889	3,098	..	..	15,770	21,305
Madras Town Circle ..	640	65	101,845	87,479	..	..	71,804	61,287
Chingleput	28	..	50,399	41,295	..	..	35,302	28,906
North Arcot	4,398	4,264	88,858	86,189	..	..	65,719	63,743
South "	16	150	96,727	103,774	146	133	67,780	72,816
Tanjore	38	44	55,777	47,608	..	..	39,774	33,361
Trichinopoly	904	737	56,548	54,316	..	..	40,307	38,611
Madura	..	..	62,278	60,720	..	..	43,595	42,504
Tinnevely	..	50	35,147	38,269	..	..	24,603	26,828
Coimbatore	39,676	48,037	19,200	18,688	..	..	45,181	51,512
The Nilgiris	1,002	926	40,560	37,117	..	..	29,194	26,723
Salem	430	455	85,860	86,519	..	..	60,446	60,927
South Canara (Excise tracts) ..	..	198	55,940	49,135	..	..	41,258	34,553
Malabar (do.)	16,712	18,887	41,399	47,810	11,799	9,019	47,069	52,185
Total ..	149,079	154,739	1,141,349	1,080,343	141,358 (a) 5,667	105,348	976,454	922,171

The chief increases were in Cuddapah, Bellary, Kurnool, South Arcot, Tinnevely, Coimbatore and Malabar. The three Ceded districts showed a considerable fall in consumption in the previous year in consequence of the famine but, in spite of its continuance, a recovery in 1897-98. South Arcot also recovered a small part of the decrease that occurred in the previous year on account of the enhancement of the excise duty. The increases in Tinnevely and Coimbatore are continuing and are not very satisfactorily explained. Malabar returned to nearly the same figure as in 1895-96. Influx of labour to newly opened coffee estates and cholera are given as the causes. On the other hand Ganjām, Vizagapatam, Kistna, Madras, Chingleput, Tanjore and South Canara showed somewhat heavy decreases. Of these Chingleput and Tanjore returned more or less to the 1895-96 figure, while the South Canara consumption still remained considerably in excess of the figure for that year. This, as pointed out in the previous year's report, is due to the change of system causing the figures to be misleading. The chief cause of the heavy decrease in the three northern districts and Madras (which is a continuing decrease except in Ganjām) was the state of the season and prices.

26. The following abstract of Appendix C compares the number of shops and the quantities of spirits issued with the population and area of the various excise tracts, the vend areas being shown separately from the towns or other tracts in which the independent shop system is in force. The figures of consumption have been checked with the issues from the several distilleries, warehouses and excise and wholesale depots, and, as the licensees' accounts are subject to frequent examination, may be regarded as fairly accurate.

(a) Toddy arrack of 70° under-proof issued for consumption in the Bandur taluk.

Tracts.	Population as per census of 1891.	Area in square miles.	Number of shops opened in 1897-98.	QUANTITY CONSUMED IN PROOF STRENGTH.		Consumption per head in 1897-98 (in terms of proof strength).	Sale per shop in 1897-98 (in terms of proof strength).	Square miles per shop in 1897-98.	Population per shop in 1897-98.
				1896-97.	1897-98.				
1	2	3	4	5	6	7	8	9	10
<i>Tracts in which shops were not sold separately.</i>									
Ganjām (excluding the towns of Berhampur, Gopalpur, Ichchhapuram, Chatrapur, Sompeta, Aska, Russelkonda, Bellungunta, Chicacole, Parlakimedi and Calingapatam), Vizagapatam, (excluding the Vizagapatam taluk and the towns of Narasipatnam, Yellamanchili, Anakapalle, Kasimkota, Bimlipatam, Vizianagram, Chipurupalle and Palkonda).	1,499,412	5,062	556	25,999	20,313	0.014	37	9.1	2,697
Kistna (excise tracts excluding the towns of Masulipatam, Pedana, Gudur, Gunthar, Bezvada, Nuzvid, Narasaraopet, Vinukonda and Gudirada, and the Nandigama taluk).	1,755,920	4,413	191	16,034	13,615	0.008	71	22.1	9,193
Nellore (excluding the Nellore, Gudur, Kavali, Kandukur and Ongole taluks, the Venkatagiri and Polur divisions and the towns of Rapur, Atmakur, Udayagiri and Kanigiri).	531,259	4,250	91	3,772	3,919	0.007	61	9.4	1,967
Cuddapah.—The Badvel taluk	93,152	755	23	5,241	990	0.010	43	46.7	5,838
Anantapur (the Madakasira taluk excluding the Madakasira town).	63,097	480	10	406	522	0.008	52	32.8	4,050
Bellary (excluding the Bellary, Hospet, Adoni, Alur and Rayadurg taluks and twenty-two villages).	225,738	1,825	16	498	557	0.002	35	114.1	6,310
South Arcot (the Munur, Vanur, Vikravandi, Valavanur, and Nelikuppam firkas).	271,172	482	112	5,685	4,376	0.016	39	4.3	2,421
Malabar (Wynaad taluk)	76,752	821	56	5,322	6,438	0.084	115	14.6	1,371
Total (a) .. { 1896-97. 6,283,901 1897-98. 6,129,575 }		26,346 25,712	2,014 1,875	123,801 ..	101,017	0.020 0.016	61 54	13.1 13.7	3,130 3,259
<i>Tracts in which shops were sold separately.</i>									
Ganjām.—The Berhampur, Gopalpur, Ichchhapuram, Chatrapur, Sompeta, Aska, Russelkonda, Bellungunta, Chicacole, Parlakimedi and Calingapatam towns.	108,453	24	62	36,697	28,858	0.266	465	0.4	1,749
Vizagapatam.—The Vizagapatam taluk and the Narasaraopet, Yellamanchili, Anakapalle, Kasimkota, Bimlipatam, Vizianagram, Chipurupalle and Palkonda towns.	187,291	206	57	58,007	46,667	0.249	819	3.6	3,286
Kistna.—The Masulipatam, Pedana, Gudur, Gunthar, Bezvada, Nuzvid, Narasaraopet, Vinukonda and Gudirada towns and the Nandigama taluk with the exception of the Munagala and Lingegiri Zamindaris.	203,391	623	87	30,786	22,017	0.108	253	7.2	2,338
Nellore.—The Nellore, Gudur, Kavali, Kandukur and Ongole taluks, the Venkatagiri and Polur divisions and the Rapur, Atmakur, Udayagiri and Kanigiri towns.	932,477	4,515	291	39,024	36,296	0.039	125	15.5	3,204

(a) The figures given in columns 2 to 5 against 1896-97 show the population, &c., for the areas which were under the different systems in that year.

Tracts.	Population as per census of 1891.	Area in square miles.	Number of shops opened in 1897-98.	QUANTITY CONSUMED IN PROOF STRENGTH.		Consumption per head in 1897-98 (in terms of proof strength).	Sale per shop in 1897-98 (in terms of proof strength).	Square miles per shop in 1897-98.	Population per shop in 1897-98.
				1896-97.	1897-98.				
				GALS.	GALS.				
1	2	3	4	5	6	7	8	9	10
<i>Tracts in which shops were sold separately—cont.</i>									
Cuddapah (excluding the Badvel taluk)	1,178,930	7,967	523	29,856	35,201	GALS. .029	GALS. .67	15.2	2,264
Anantapur.—The Anantapur, Gooty, Tadipatri, Dharmavaram, Penkonda, Hindupur and Kalyandrug taluks and the Madakastira town.	664,887	5,031	209	13,382	13,216	.019	.63	24.0	3,181
Bellary.—The Bellary, Hospet, Adoni, Alur and Rayadurg taluks and twenty-two villages.	654,953	3,881	198	30,256	34,452	.053	.174	19.6	3,308
Kurnool district.	817,811	7,514	314	16,770	21,805	.026	.67	23.9	2,604
Madras.—Madras town	452,518	29	48	54,863	46,299	.102	.964	0.6	9,427
Outside shops	224,472	341	3	2,585	1,659	.066	.242	5.5	3,620
Cantonment shops	978,456	2,751	55	4,490	4,772	.029	.126	12.0	4,273
Rest of the Saidapet taluk	2,114,487	7,366	229	35,302	28,906	.030	.106	13.2	3,507
Chingleput (exclusive of the Saidapet taluk)	1,891,679	4,735	603	65,719	63,743	.036	.91	6.3	2,516
South Arcot (excluding the Munur, Vanur, Vikravandi, Valavanur and Nellikuppam firkas).	2,228,114	3,709	732	62,095	68,440	.015	.149	16.5	9,947
Tanjore district	1,372,717	3,631	273	89,774	33,361	.028	.141	13.3	5,028
Trichinopoly district	2,608,404	8,808	455	40,307	38,611	.016	.87	18.2	6,378
Madras district	1,916,095	6,387	341	43,595	42,604	.014	.79	15.8	5,619
Tinnevely district	2,004,839	7,860	539	24,503	26,328	.026	.87	13.3	3,404
Coimbatore district	99,797	957	31	45,181	51,613	.267	.862	30.9	3,219
The Nilgiri district	1,962,591	7,529	489	39,194	26,723	.031	.124	15.4	4,013
Salon district	542,771	1,950	397	60,446	60,927	.064	.87	4.9	1,367
South Canara.—The Mangalore and Uppinangadi taluks and the Kasaragod taluk excluding the Kasaragod and Hosdurg still areas.	2,541,451	4,764	614	41,247	46,747	.018	.74	7.8	4,139
Malabar.—The Calicut, Palghat, Ponnani, Chirakkal, Kottayam, Kurumbanad, Ernad and Waiavanad (excluding the Attappadi valley) taluks.									
Total (a) .. { 1896-97. 1897-98.	25,521,179 25,686,574	(b) 38,886 39,678	6,947 6,878	859,653 ..	821,154 ..	.033 .032	.123 .119	12.8 13.0	3,674 3,735
Grand Total .. { 1896-97. 1897-98.	31,805,080 31,816,149	115,232 115,390	8,961 8,783	976,454 ..	922,171 ..	.031 .029	.109 .105	12.9 13.2	3,549 3,635

(c) The figures given in columns 2 to 5 against 1896-97 show the population, &c., for the areas which were under the different systems in that year.
(d) This small increase is due to alterations in the limits of taluks.

27. The average consumption per head of the population amounted to .016 of a proof gallon against .020 in 1896-97 in the vend areas, .032 against .033 of a proof gallon in the tracts in which shops were separately sold, and .029 against .031 in the total excise area.

The Nilgiri district heads the list with an average consumption of .267 of a gallon per head. Next come the independent shop tracts of Ganjam, Vizagapatam and Kistna with averages of .266, .249 and .108 of a proof gallon, respectively. Of individual towns, Coonoor has the highest consumption, viz., 1.031, Gopalpur following with .904. The town of Madras shows an average of only .102 of a proof gallon. The average was lowest in the Tinnevely district where it amounted to .014 of a gallon.

Of the vend areas, the Wynad taluk of Malabar, as usual, ranks first, with .084 of a gallon per head; Kistna follows with an average of .031; next come the frontier firkas of South Arcot and the vend areas of Ganjam with averages of .016 and .014 of a gallon, respectively. The average is lowest in the vend areas of Bellary where it amounts to .002 of a gallon per head.

28. In the vend areas there was on an average one country spirit shop for every 13.7 square miles and 3,269 persons against one for every 13.1 square miles and 3,120 persons in the previous year. In the tracts in which shops were sold separately, the average area and population per shop were 13.0 square miles and 3,735 persons against 12.8 square miles and 3,674 persons in the previous year. In the two taken together, the average was 13.2 square miles and 3,635 persons per shop against 12.9 and 3,549 persons in the previous year. The places worst supplied are the Kuddligi taluk of the Bellary district which, besides seven shops in its large villages, has only one shop for 77,106 people and an area of 791 square miles (this is due to there being only two vend areas which were sold to one individual, and is amended in the current lease by the separate sale of shops), the Tirutturaippundi taluk of Tanjore which has seven shops to 180,308 people and 485 square miles, and the Vizianagram taluk of Vizagapatam which has six shops to 135,777 people and 292 square miles.

29. Allowing for an increase of population at the rate of 10 *per mille per annum* since the last census, the average consumption per head in the excise tracts would amount to .027 of a proof gallon, and the population supplied by each shop would be 3,897. The policy of reducing the number of shops to a minimum has now been carried out for some years and the minimum has been very nearly, if not quite, reached. In fact in areas such as the Kuddligi, Hospet, Adoni, Markapur and Madanapalle taluks where abkari crime is rife and easy the Board considers that the small number of licit shops opened is liable to be a direct inducement to it. The attention of the Collectors concerned has been called to the matter.

30. The selling prices of country spirits are given in columns 13 to 15 * of Appendix C. The figures are those furnished by Collectors and have been compared with those submitted by the departmental officers.

31. Appendix D shows the average revenue realized on each gallon of country spirits consumed in the excise tracts. The revenue collected per gallon of country spirits at proof strength (*vide* column 6 of the Appendix) exceeded the tariff rate of Rs. 6 per gallon on "foreign" spirits throughout except in the Anantapur, Bellary, Kurnool, Chingleput, South Arcot and Tanjore districts, in the contract distillery supply tracts of Ganjam, Vizagapatam, South Canara and Malabar and in the independent shop tracts of the Cuddapah district. The average was very low, amounting only to Rs. 2-15-11 and Rs. 2-9-3 per gallon, respectively, in the South Canara and Malabar districts. In most of the other excepted areas it approximated to the tariff rate.

32. The quality of the spirits supplied from the various distilleries, private and contract, continues to be generally good and there have been no serious complaints in that respect except in South Canara in the first part of the year.

* Columns 14 to 17 in the case of the G5d4vari and Kistna districts.

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

I.—AGENCY TRACTS.

33. *Ganjām*.—In the Agency portions of the district, excluding the 122 villages to which the Madras Abkārī Act I of 1886 has been extended, 80 still licenses were sold by auction during the year for Rs. 8,992 against 75 licenses sold for Rs. 8,190 during the previous year, as shown below :—

Tracts.	1896-97.		1897-98.	
	Number of licenses.	Revenue.	Number of licenses.	Revenue.
1	2	3	4	5
		RS.		RS.
1. Udayagiri (Goomsur) Agency ..	13	4,719	13	3,751
2. Parlākīmedi Agency ..	7	665	7	641
3. Balliguda ..	14	926	14	2,020
4. Ramagiri ..	41	1,880	46	2,580
Total ..	75	8,190	80	8,992

Of the current demand, Rs. 8,977 was collected during the year.

34. *Vizagapatam*.—The exclusive privilege of manufacture and sale of country spirits in the Gunupur farm was assigned to Messrs. Ripley & Co., the former contractors, for an annual rental of Rs. 55,000 against Rs. 53,631 for 1896-97.

In the rest of the Agency tracts of the district including the Koraput farm brought under the direct management of Government on the 1st April 1897, but exclusive of four villages into which the Madras Abkārī Act I of 1886 was introduced in 1890, the total rentals derived from the sale of shops during the year amounted to Rs. 71,162 against Rs. 54,215 for the previous year, as shown below :—

Tracts.	Revenue for 1896-97.	Revenue for 1897-98.	Difference.
1	2	3	4
	RS.	RS.	RS.
1. Jeypore division ..	21,479	25,706	+ 4,227
2. Malkanagiri division ..	1,879	1,585	— 294
3. Nowrangapur ..	16,247	18,670	+ 2,423
4. Padva ..	(a) 2,392	2,700	+ 308
5. Srungavarapukota division ..	252	256	+ 4
6. Viravilli division ..	211	205	— 6
7. Golconda taluk ..	1,755	(c) 1,520	— 235
8. Saluru division ..	(b) 10,000	8,645	+ 10,520
9. Pottangi ..		6,446	
10. Koraput ..		5,429	
Total ..	54,215	71,162	+ 16,947

The increase was due to the breaking up of the Koraput farm and to keen competition for shops in the Jeypore and Nowrangapur divisions.

The total abkārī revenue, both arrear and current, collected during the year in the Agency tracts of this district amounted to Rs. 1,29,344 against Rs. 98,136 in the previous year.

35. *Gōdāvari*.—The subjoined statement shows the revenue derived in the Agency tracts of the district exclusive of the thirty-one villages in which the tree-tax system is in force :—

(a) Represents revenue for a part of Padva only.
(b) Includes revenue for a portion of Padva also.
(c) The twenty-six agency villages to which the Abkārī Act was extended from 1st October 1897 remained under the direct management of Government up to 1st April 1898.

Tracts.	Revenue for 1896-97.	Revenue for 1897-98.	Difference.
1	2	3	4
	RS.	RS.	RS.
Bhadrāchalam division ..	9,072	9,763	+ 691
Polavaram ..	4,897	4,028	— 869
Chōdāvaram ..	7,230	4,447	— 2,783
Yellavaram ..	3,886	2,698	— 1,188
Total ..	25,085	20,936	— 4,149

The decrease is attributed to want of competition and to the bad state of the season. The total abkārī revenue, arrear and current, collected during the year in these tracts amounted to Rs. 22,265 against Rs. 23,520 in 1896-97.

II.—ORDINARY TRACTS.

A.—Separate Arrack Rents.

36. *Gōdāvari*.—The exclusive privilege of manufacturing and selling toddy spirits in the ordinary tracts and in the thirty-one Agency villages under the tree-tax system was sold by rent areas, the district being divided into 86 such areas. Three of these in the Peddāpuram taluk were, however, broken up and sold villagewar as they did not find a sale as they stood. In this and the other districts where arrack is made from toddy, the lease begins on the 1st October every year. The rentals obtained for the lease ending 30th September 1898 amounted to Rs. 4,30,486 against Rs. 4,05,822 for the lease of 1896-97, showing an increase of Rs. 24,664. The increase was chiefly due to the abolition of the two-mile belt along the Kistna frontier in which the location of arrack shops and stills had been prohibited in the previous lease.

37. *Kistna*.—The Munagala and Lingagiri zamindaris were the only tracts under the renting system. The privilege of manufacture and sale was sold for Rs. 1,405 for the lease 1897-98, while the amount obtained for the previous lease was Rs. 1,600. The decrease was due to want of competition for the privilege. The arrack in the above zamindaris was manufactured from jaggery. No arrack was distilled from toddy in the year.

38. *South Canara*.—The exclusive privilege of manufacture and supply in the five manufacturing areas of the Coondapoor and Udupi taluks and the Hosdrug and Kasaragod still areas of the Kasaragod taluk was sold for one year from the 1st October 1897, the shops being disposed of separately. The following statement shows the rentals obtained for 1897-98 as compared with the previous lease :—

Tracts.	Rentals for 1896-97 (toddy year).	Rentals for 1897-98 (toddy year).	Difference.
1	2	3	4
	RS.	RS.	RS.
Coondapoor taluk ..	16,244	15,650	— 594
Udupi taluk ..	49,902	34,103	— 15,799
Hosdrug and Kasaragod still areas (Kasaragod taluk) ..	(a) 6,655	4,927	— 1,728
Total ..	72,801	54,680	— 18,121

The decrease in rentals was due to (1) the enhancement of the tree-tax and of the issue price of toddy arrack in the still areas, (2) combination amongst the bidders, (3) the high prices of food-grains, (4) losses said to have been sustained by certain shopkeepers, owing, among other things, to the defective supply of arrack in the previous lease, and (5) the existence of too many unimportant shops.

(a) Includes Rs. 320, the rent of arrack shops in certain villages transferred from the non-excise area of the Kasaragod taluk to the Uppinangadi taluk on the 1st October 1896.

39. *Malabar*.—The exclusive privileges of manufacture and sale of country spirits in the Attapadi valley of the Walavanad taluk and in British Cochin were sold under the renting system for another year from the 1st October 1897. The rentals amounted to Rs. 350 (against Rs. 310 for the previous lease) in the Attapadi valley and Rs. 4,750 (against Rs. 6,000) in Cochin.

40. The following statement shows the consumption of country spirits in the non-excise tracts of proof strength during the official year under review, as compared with the previous year, in the tracts in which the renting system was in force. The figures are based on those furnished by the renters and cannot be regarded as more than approximate.

Tracts.	Area.	Population.	CONSUMPTION IN TERMS OF PROOF STRENGTH.		CONSUMPTION PER HEAD (PROOF STRENGTH).	
			1896-97.	1897-98.	1896-97.	1897-98.
1	2	3	4	5	6	7
	SQ. MLS.	(a)	GALS.	GALS.	GALS.	GALS.
Gódvári district (including thirty-one Agency villages)	(a) 4,843	1,963,442	177,604	151,725	090	077
Kistna (Munagala and Lingagiri zamindaris)	100	39,128	699	1,139	018	029
South Canara (Udipi and Coondapoor taluks and the Hosdrug and Kasaragod still areas of the Kasaragod taluk)	(a) 1,983	509,588	45,927	34,448	088	068
Malabar (Cochin town)	17	17,601	3,658	2,892	208	164
Attapadi valley	(b) ..	(b) ..	102	300	..	..
Total ..	6,927.7	2,520,759	227,990	190,504	090	075

The decrease in Gódvári is attributed to the high price of food grains and the losses sustained by renters in the previous year. The increase in Kistna evidently points to the conclusion that people are becoming more accustomed to jaggery arrack, while the falling off in South Canara was due to (1) the enhancement of the issue-price at the stills and depots and the consequent increase in the selling price of arrack, (2) the smaller number of shops sold and opened, and (3) the dearness of provisions.

B.—Particulars as to Stills and Manufacture of Spirits.

41. The following 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 generally made from toddy :—

Tracts.	NUMBER OF STILLs.		SPIRIT MANUFACTURED.					Difference.
	Sanctioned.	At work.	20° under-proof.	30° under-proof.	60° under-proof.	70° under-proof.	Total proof.	
1	2	3	4	5	6	7	8	9
			GALS.	GALS.	GALS.	GALS.	GALS.	PROOF GALS.
Gódvári district (including thirty-one Agency villages).	Official year. 1896-97. 873 1897-98. 879	830 823	348 917	.. 117	46,633 39,827	442,220 460,499	151,598 154,896	+ 3,298
Kistna (Munagala and Lingagiri zamindaris).	1896-97. 10 1897-98. 10	1 1	(c) 118 ..	(c) 848 (c) 1,685	(d) 163 (c) 111	.. ..	753 1,224	+ 471
South Canara (Udipi and Coondapoor taluks and the Hosdrug and Kasaragod still areas of the Kasaragod taluk).	1896-97. 5 1897-98. 5	5 5	2,362 2,016	39,590 (c) 28,183	69,693 52,701	.. ..	57,480 42,421	- 15,059
Malabar (Cochin and the Attapadi valley).	1896-97. 1 1897-98. 1	1 1	924 936	4,443 3,716	70 ..	.. ..	3,877 (f) 3,350	- 527

(a) Revised figure.

(b) The figures are not available.

(c) Jaggery arrack.

(d) Includes 17 gallons of jaggery arrack.

(e) Includes 400 gallons of jaggery arrack transported from the Mangalore distillery. Differential duty at 10 annas-8 pies was collected on this quantity.

(f) Includes 3,050 proof gallons imported by the Cochin renter from Native Cochin.

The increase in the number of stills sanctioned for the Gódvári district is due to the abolition of the two-mile belt clear of stills along the Kistna frontier.

C.—Combined Arrack and Toddy Rents.

42. Eleven out of the seventeen outlying pattoms attached to British Cochin were sold as two farms which fetched Rs. 816 only against Rs. 2,820 in the previous lease. No stills were established, the arrack required for sale being imported by the renters from Native Cochin and Travancore. Four shops for the sale of both arrack and toddy were opened and 296 proof gallons of arrack were issued for consumption during the year.

CHAPTER IV.—TODDY-REVENUE.

43. A short description of the tree-tax license-fee system has been given in paragraphs 148 to 150 of Mr. Meyer's Memorandum on Excise Administration in India. During the year under report, it was further extended to the Anantapur and Bellary districts, to the Kollegal taluk and the Talavadi firka of the Satyamangalam taluk in the Coimbatore district, and to the twenty-six villages of the Golconda Agency of the Vizagapatam district to which the Abkari Act (I of 1886) was extended on the 1st October 1897. The system was thus in force practically throughout the whole of the Presidency. The excepted areas were the major portion of the Agency tracts of the Northern Circars, the Nilgiri district, the Wynaad taluk, the Attapadi valley and the outlying parts of British Cochin. The circumstances of these areas are such that its profitable introduction into them is impossible. The rates of tree-tax were enhanced in the Nellore, Tinnevely and South Canara districts and in a portion of the Ramnad and Sivaganga zamindaris of the Madura district.

44. Shops were sold separately in all the tree-tax areas of the Presidency except the Gódvári district. There the shops in the fourteen chief towns were sold separately and the rest of the district was divided into vend areas, 129 in number.

45. Appendix E shows the progress of the toddy-revenue in the several tree-tax areas of the Presidency, the year of the introduction of the tree-tax system and the rentals in the last year of the old system. An abstract of it, showing the progress during 1897-98 as compared with 1896-97, is subjoined for ready reference :—

Districts.	1896-97.				1897-98.				Total revenue.	Total tree-tax.	Total rentals.	Increase or decrease; + or -.
	Rentals.	Tree-tax.	Total.	First half-year.		Second half-year.						
				Rentals.	Tree-tax.	Rentals.	Tree-tax.					
1	2	3	4	5	6	7	8	9	10	11	12	
Ganjam ..	Rs. 11,220	Rs. 31,363	Rs. 42,583	Rs. 3,908	Rs. 9,857	Rs. 3,189	Rs. 20,145	Rs. 7,097	Rs. 30,002	Rs. 37,099	Rs. 5,484	
Vizagapatam ..	30,870	65,223	96,093	15,747	19,720	11,786	36,983	27,533	56,703	84,236	11,867	
Gōdāvari ..	5,79,283	4,62,614	10,41,897	2,33,519	2,85,906	2,78,079	3,39,492	5,11,598	5,76,398	10,87,996	46,099	
Kistna ..	1,66,569	1,54,091	3,20,660	59,623	49,900	1,00,842	1,19,513	1,60,465	1,69,413	3,29,878	9,288	
Nellore ..	64,596	75,498	1,30,094	24,866	32,244	23,679	54,268	48,945	86,512	1,35,057	4,963	
Cuddapah ..	90,813	41,070	1,31,913	31,260	22,340	38,624	34,291	69,884	56,631	1,26,515	5,398	
Anantapur ..	3,54,644	..	3,54,644	1,86,333	..	62,044	72,771	2,48,377	72,771	3,21,148	33,496	
Bellary ..	4,08,805	..	4,08,805	1,96,479	..	79,749	60,093	2,76,228	(a) 155,868	2,85,590	44,206	
Kurnool ..	1,45,996	..	1,45,996	52,306	..	77,716	94,868	1,30,022	(b) 155,868	60,770	60,770	
Madras Town Circle ..	71,810	5,06,485	5,77,795	35,786	2,72,247	42,995	2,57,074	78,731	5,29,321	6,08,052	30,257	
Chingleput ..	1,28,703	1,55,363	2,84,066	53,943	83,543	58,866	82,992	1,17,309	1,66,535	2,83,844	222	
North Arcot ..	2,36,145	2,27,556	4,63,701	96,080	87,718	95,174	1,37,395	1,91,204	2,25,113	4,16,317	47,384	
South Arcot ..	1,28,028	2,34,257	3,62,285	60,875	53,237	50,702	60,898	1,11,577	1,13,635	2,25,212	9,045	
Tanjore ..	4,82,329	4,09,199	8,91,527	2,10,520	2,28,110	2,33,756	2,53,586	4,44,276	4,81,696	9,25,972	34,445	
Trichinopoly ..	1,08,381	76,991	1,85,372	39,778	39,604	47,850	44,161	87,128	83,765	1,70,893	14,479	
Madura ..	1,75,703	1,34,978	3,10,681	1,02,600	61,334	93,876	94,907	1,96,475	1,56,241	3,52,716	42,035	
Tinnevely ..	88,088	79,002	1,67,690	52,723	28,941	56,424	68,042	1,09,147	96,983	2,06,130	38,440	
Coimbatore ..	2,70,617	1,37,992	4,08,609	1,27,733	66,672	1,33,920	1,01,472	2,61,653	1,68,144	4,29,797	21,188	
Salem ..	3,14,163	2,12,786	5,26,949	1,39,739	1,04,675	1,40,617	1,30,697	2,80,356	2,35,372	5,15,728	11,221	
South Canara ..	2,45,527	1,49,643	3,95,170	1,20,435	51,656	1,03,974	1,03,708	2,24,409	1,55,364	3,79,773	15,397	
Malabar ..	2,30,454	1,62,855	3,93,289	1,11,754	63,496	1,12,807	93,884	2,24,561	1,63,380	3,87,941	5,348	
Total ..	43,22,873	32,67,972	75,90,845	19,60,907	15,61,465	18,45,668	22,60,740	38,06,575	38,68,218	76,74,793	83,918	

(a) Inclusive of Rs. 28,278, being the amount of transport duty on Hyderabad toddy.

(b) Inclusive of Rs. 17,735, being the amount of transport duty on Hyderabad toddy.

46. The net result of the year's working according to this statement is an increase of Rs. 83,918, being the difference between an increase of Rs. 6,00,246 under tree-tax and a decrease of Rs. 5,16,298 under rentals. The policy of shifting the bulk of the revenue from the latter, the more variable item, to the former was thus continued, rentals amounting for the first time to less than 50 per cent. of the whole. The degrees by which they have been reduced to this are shown by the statement below:—

Years.	Toddy rentals.	Tree-tax.	Total.	Percentage of rentals to total revenue.	Percentage of tree-tax to total revenue.
1	2	3	4	5	6
1888-89 ..	Rs. 33,43,488	Rs. 6,22,248	Rs. 39,65,736	84.3	15.7
1889-90 ..	34,24,596	9,95,668	44,20,164	77.5	22.5
1890-91 ..	37,76,272	14,00,098	51,76,370	73.0	27.0
1891-92 ..	38,05,792	16,90,890	54,96,682	69.2	30.8
1892-93 ..	36,26,133	21,40,017	57,66,150	62.9	37.1
1893-94 ..	38,03,746	23,80,639	61,84,385	61.5	38.5
1894-95 ..	39,43,598	25,44,478	64,88,076	60.8	39.2
1895-96 ..	39,92,581	28,35,118	68,28,002	58.5	41.5
1896-97 ..	37,45,720	(a) 32,78,899	70,24,619	53.3	46.7
1897-98 ..	33,17,999	(a) 38,68,218	71,86,217	46.2	53.8

(a) Includes duty on Hyderabad toddy.

47. The figures in appendix E and in paragraph 45 above being for the official year are the result of adding those for the latter half of one toddy year to those for the former half of the next. Comparison of them with those shown in the previous year's report is therefore likely to be unprofitable unless the working of three whole toddy years is discussed. In the circumstances the Board proposes to substitute for the usual discussion of them a few remarks on the working of the toddy year commencing from 1st October 1897 and of the changes then introduced. The figures of course are not fully available. The following statement gives them as nearly up to date as possible:—

Districts.	Toddy lease, 1895-96 (October 1895 to September 1896).			Toddy lease, 1896-97 (October 1896 to September 1897).			Increase or decrease in 1896-97 as compared with 1895-96, + or -.	Toddy lease, 1897-98 (October 1897 to September 1898).			Increase or decrease in 1897-98 as compared with 1896-97, + or -.
	Rentals.	Tree-tax.	Total.	Rentals.	Tree-tax.	Total.		Rentals.	Tree-tax.	Total.	
1	2	3	4	5	6	7	8	9	10	11	12
Ganjām ..	Rs. 14,792	Rs. 21,048	Rs. 35,840	Rs. 7,752	Rs. 34,398	Rs. 42,150	+	Rs. 6,453	Rs. 29,428	Rs. 35,881	+
Vizagapatam ..	30,283	53,778	84,061	31,570	67,210	98,780	+	23,847	56,755	80,602	+
Gōdāvari ..	(b) 6,84,594	4,97,760	11,82,354	4,88,900	5,24,164	10,13,064	-	1,69,290	5,30,584	6,92,029	+
Kistna ..	1,82,477	1,30,929	3,13,406	1,35,116	1,53,790	2,88,906	+	1,51,091	1,57,378	3,08,469	+
Nellore ..	59,889	59,388	1,19,277	49,001	77,932	1,26,933	+	47,360	87,303	1,34,663	+
Cuddapah ..	1,19,765	..	1,19,765	62,221	63,410	1,25,631	+	80,534	54,578	1,35,112	+
Anantapur ..	3,37,223	..	3,37,223	3,72,787	..	3,72,787	+	1,50,976	1,59,276	3,10,252	+
Bellary ..	4,24,566	..	4,24,566	3,92,958	..	3,92,958	-	1,61,344	(d) 1,43,368	3,04,712	-
Kurnool ..	1,89,765	13,565	2,03,330	1,04,015	(c) 1,34,904	2,38,919	+	1,56,668	(e) 1,67,115	3,23,783	+
Madras Town Circle ..	69,233	4,79,486	5,48,719	70,548	5,33,197	6,03,745	+	55,026	82,684	1,37,710	+
Chingleput ..	1,39,554	1,52,945	2,92,499	1,17,885	1,68,633	2,86,518	+	5,981	1,16,235	1,22,216	+
North Arcot ..	2,81,057	1,99,632	4,80,689	1,92,222	2,22,113	4,15,335	+	65,354	1,88,941	2,54,295	+
South Arcot ..	1,30,980	1,01,630	2,32,610	1,21,221	1,12,328	2,33,549	+	939	1,02,329	1,03,268	+
Tanjore ..	5,39,560	3,38,558	8,78,118	4,23,585	4,75,486	8,99,071	+	20,953	4,67,511	4,88,464	+
Trichinopoly ..	1,37,169	74,628	2,11,797	79,574	81,331	1,60,905	+	50,892	94,913	1,45,806	+
Madura ..	1,48,746	1,12,984	2,61,730	2,05,197	1,48,480	3,53,677	+	91,947	1,88,745	2,80,692	+
Tinnevely ..	69,388	71,504	1,40,892	1,06,538	76,763	1,83,301	+	42,409	1,12,554	1,54,963	+
Coimbatore ..	2,85,284	1,32,289	4,17,573	2,65,702	1,47,166	4,02,869	+	14,701	2,66,886	2,81,587	+
Salem ..	3,48,673	1,84,607	5,33,280	2,79,552	2,35,658	5,15,210	+	18,070	2,81,198	2,99,268	+
South Canara ..	2,46,408	1,48,190	3,94,598	2,42,663	1,47,402	3,90,065	+	4,533	(f) 2,06,387	2,10,920	+
Malabar ..	2,40,140	1,66,112	4,06,252	2,23,871	1,61,392	3,85,263	+	20,989	(f) 2,22,557	2,43,546	+
Total ..	46,79,546	29,39,033	76,18,579	39,62,879	35,66,757	75,29,636	-	88,943	36,39,297	39,34,262	+

(b) Figures for the toddy and arrack lease together.

(c) Inclusive of Rs. 17,691 being the amount of transport duty on Hyderabad toddy.

(d) Includes Rs. 53,992, being transport duty on Hyderabad duty.

(e) Do. " 17,833 do. do.

(f) Includes the arrack rentals of the non-exercise tracts of the district.

48. *Ganyam*.—There was a fall in the rentals by Rs. 1,299 or 16·8 per cent. due to the unfavourable state of the season and the low selling price of arrack. The attempt to rent out the 122 villages of the Parlákimedi Maliahs, to which the Abkari Act has been extended, was again unsuccessful. As in the previous year toddy was drawn only from date palms; 29,639 were marked as against 34,869. The state of the season is understood to be the cause of the shortfall. The tree-tax establishment is believed to be above strength and proposals for its reduction are under consideration.

49. *Vizagapatam*.—Rentals decreased by Rs. 7,723 or 24·4 per cent.; the season and previous losses by shop-keepers were the cause. The number of date palms marked fell from 51,836 to 41,457, while the number of palmyras (15,288) was more or less stationary. The shortfall is again attributed to the season. The Act was extended to 26 villages of the Golconda Agency from 1st October 1897.

50. *Gódvári*.—The toddy and arrack leases in this district are coterminous and trees are marked for stills as well as for shops. The figures for both are therefore considered together. Rentals increased by Rs. 41,684 or 8·5 per cent. The number of palmyras marked advanced from 250,270 to 296,016, while the date palms marked (97,189) were 2,740 less than in the previous year. There was a general recovery from the fall in rentals and number of trees marked in the previous year which resulted from the increase in the tree-tax. The abolition of the two-mile belt along the Kistna frontier in which the establishment of stills or arrack shops had been prohibited during the previous lease also had its influence.

51. *Kistna*.—The rentals increased by Rs. 15,975 or 11·8 per cent. The number of palmyra and date palms marked advanced by 7,172 and 8,554, respectively. There was a general recovery following the fall in rentals and number of trees marked in the previous year caused by the enhancement of the rates of tree-tax.

52. *Nellore*.—The tree-tax was enhanced by 50 per cent. from 1st October 1897 and the rentals decreased in consequence by Rs. 1,641 or 3·3 per cent., and the number of cocoanut, palmyra and date trees marked by 1,330, 9,185 and 7,990, respectively. On the representation of the local officers the lessees of certain shops on the Kurnool border, for which there was no local supply, were permitted to mark trees in Kurnool on payment of the Nellore rate of tree-tax.

53. *Cuddapah*.—There was an increase of Rs. 18,313 or 29·4 per cent. under rentals. As in the previous year toddy was drawn chiefly from date palms; 53,729 were marked as against 62,982. The fall is due probably to the effects of the famine. The system which has been in force in this district since October 1896 has not yet begun to pay its way. Proposals for a reduction of the tree-tax establishment are under consideration.

54. *Anantapur*.—The decrease under rentals is Rs. 2,21,811 or 59·5 per cent. This arises by the introduction of the tree-tax system on the 1st October 1897 and at a time when the district had not recovered from the effects of the famine. There was, moreover, strong combination against the system amongst the bidders. Toddy was drawn chiefly from date palms. Only about 50 per cent. of the shortfall has been recovered in the shape of tree-tax.

55. *Bellary*.—In this district also and through the same causes rentals decreased by Rs. 2,31,614 or 58·9 per cent., and only 37 per cent. of the decrease has been recovered in the shape of tree-tax. Toddy was drawn only from date palms. The transport duty collected on toddy imported from Hyderabad amounted to Rs. 53,992, and this brings up the total recovery under rentals to 59·9 per cent. The transport duty thus leviable and the demand under tree-tax are reported to have been considerably affected by the prevalence of the bubonic plague in parts of the Hyderabad State and the Bombay Presidency and the consequent prohibition of the important festivals in the district. On the representation of the local officers that there were difficulties in the matter of obtaining an adequate supply of toddy in certain parts of the district toddy depots were allowed as a special case. Such of the shop-keepers as could not mark a sufficient number of trees for their shops were allowed the concession of obtaining the necessary supply from other shops without marking the minimum number

of trees as required by the license on condition that both the supplying and receiving shopkeeper maintained accurate accounts. The selection of the shops that really needed this concession was left to the Inspectors concerned. A further extension of the above concession is under consideration.

56. *Kurnool*.—Rentals advanced by Rs. 52,653 or 50·6 per cent. Toddy was drawn chiefly from date palms. The number marked rose from 117,091 to 147,800. The general increase is attributed to the improved state of the season, but it contrasts strangely with the state of the rest of the Ceded Districts. Kurnool is, however, a great toddy-drinking district, and, though the first year of the tree-tax system was a success from a revenue point of view, there were many difficulties in the working which have since been got over. The amount of transport duty on toddy imported from Hyderabad was Rs. 17,838, a little more than in the previous year. This is a good deal less than was anticipated when the tree-tax system was introduced, but unexpected difficulties have arisen in connection with the rights of the tree-owners in the Hyderabad State and the farming of the collection of the export duties. The result has been that shopkeepers have preferred to get their toddy within British territory even though they have had to transport it very considerable distances.

57. *Madras Town Circle*.—The shops in this circle are licensed for fixed fees instead of being auctioned year by year. The scale of fees was revised with reference to the annual consumption of the shops with effect from 1st October 1897. The number of shops licensed for the lease amounted to 473 and the license fees rose under the revision from Rs. 70,548 to Rs. 82,684. The realizations in the shape of tree-tax continued to be higher than those of any district in the Presidency with the exception of Gódvári where the tax is paid on trees tapped for stills, but fell in the year from Rs. 533,197 to 4,69,503. The decrease was chiefly under the head of cocoanuts and was due to the season, to enhanced charges by tree-owners and partly to fraudulent practices on the part of tappers for sweet toddy. Steps have been taken to put a stop to the latter.

58. *Chingleput*.—The rentals decreased by Rs. 1,650 or 1·4 per cent. The number of trees marked showed a fall of 2,636, 6,626 and 1,326 in cocoanut, palmyra and date palms, respectively, caused probably by a general decrease in demand owing to high prices of food-grains.

59. *North Arcot*.—There was a fall of Rs. 3,281 or 1·7 per cent. in rentals. The numbers of cocoanut and palmyra trees marked showed an increase of 2,481 and 3,288, respectively, while the number of date palms fell by 10,796. There was thus a further sum of Rs. 6,535 to be added to the decrease of Rs. 65,354 in the previous year. This continued decrease is not satisfactorily explained. The establishments in this district are reported to be above requirements.

60. *South Arcot*.—Rentals fell by Rs. 18,892 or 15·6 per cent. The number of cocoanut trees marked showed an increase of 3,568, while the number of palmyra and date palms decreased by 158 and 847, respectively. The statement in paragraph 47, however, shows a decrease under tree-tax also, being compiled from the demand, collection and balance statements. The tree-tax collected in the Tindivanam Circle did not pay for the establishment entertained on account of it.

61. *Tanjore*.—Rentals rose by Rs. 43,926 or 10·4 per cent., having fallen abnormally on the tree-tax being enhanced in the previous year. The numbers of cocoanut, palmyra and date palms marked, however, fell by 798, 2,824 and 467, respectively. The total revenue continued to increase and the number of trees tapped for toddy shops continued to be the largest in the Presidency.

62. *Trichinopoly*.—Rentals advanced by Rs. 15,339 or 19·3 per cent. for the same reason as in Tanjore. The number of cocoanut trees marked rose by 2,070, while palmyra and date palms fell by 35 and 123, respectively. There was a partial recovery in the revenue of the district from the large deficit of the previous year.

63. *Madura*.—Rentals decreased by Rs. 16,452 or 8 per cent. owing to combination among the bidders following reckless bidding in the previous lease for the shops in the Ramnad and Sivaganga zamindaris, and to the enhancement of the rates of

tree-tax from the 1st October 1897 in those portions of the above zamindaris to which the tree-tax system was extended in October 1895. The fall of 348 and 5,085 in the number of cocoanut and palmyra trees marked was due to the last mentioned cause.

64. *Tinnevely*.—Rentals advanced by Rs. 6,016 or 5·6 per cent. in spite of the enhancement of the rates of tree-tax by 50 per cent. from the 1st October 1897. There was, however, in consequence of it a fall of 463 and 8,774, respectively, in the number of cocoanut and palmyra trees marked.

65. *Coimbatore*.—Rentals increased by Rs. 10,683 or 4·2 per cent. The numbers of cocoanut, palmyra and date trees marked increased also by 11,985, 1,114 and 619, respectively. There was thus a general recovery following the fall in revenue which resulted from the increase of the tree-tax in the previous year. The tree-tax system was extended to the small portion of the district in which it had not been previously in force on the 1st October 1897.

66. *Salem*.—Rentals rose by Rs. 1,646 or ·6 per cent. The number of cocoanut and palmyra trees marked increased by 1,548 and 207, respectively, while that of date palms decreased by 4,034. There was thus no recovery of the loss caused by the increase of tree-tax in October 1896.

67. *South Canara*.—Rentals fell by Rs. 36,276 or 15 per cent. in consequence of the increase of the tree-tax by 33½ per cent. High prices of food-grains and losses sustained in the previous year were further causes. The numbers of cocoanut, palmyra and sago trees marked for the year showed a fall of 19,863, 13,851 and 2,012, respectively, chiefly due to the increase in the tax. The total revenue of the district thus continued to decrease going back almost to the 1893-94 figures.

68. *Malabar*.—Rentals decreased by Rs. 1,314 or ·6 per cent. The number of cocoanut and sago palms marked decreased also by 8,116 and 1,600, respectively; palmyras showed an increase of 328. The decrease was due to the high price of food-grains and prevalence of cholera. Toddy drawn from tax-free trees for distillation probably also found its way into toddy shops, or was sold illicitly at the tree-foot, thus reducing the consumption of licit toddy.

69. Excluding the trees marked in the new tree-tax areas of the Anantapur and Bellary districts and of the Kollegal taluk and the Talavadi firka of the Coimbatore district, the number of the several kinds of palms marked in the Presidency as compared with 1896-97 showed a fall of 2·2 per cent. in the number of cocoanut trees, 2·7 per cent. in date trees, and nearly 25 per cent. in sago trees and an increase of 1·5 per cent. in the number of palmyra trees. On the representations of local officers that the tax on cocoanuts was disproportionately heavy, the Board made enquiries during the year with reference to the yield of toddy and alcohol by the different kinds. The results of these enquiries were not as convincing as could have been wished, but it was decided upon them that no change was called for.

70. It has been usual in previous reports to compare the revenue secured year by year under the tree-tax system with that of the last year under the old system and with the increase in the establishment charges for the tracts in which the system was in force. A strict scrutiny of the figures, however, shows that the results so derived were fallacious. The rental of the last year before the introduction of the tree-tax system was often abnormal, and, owing to the constant changes in the limits and establishments of circles, it is practically impossible now to state what increase was made in a particular year in a particular taluk with a view to the tree-tax system. The system having now been extended as far as it is ever likely to be, the Board proposes to substitute for the statement on page 26 of the report for 1896-97 one comparing an average of three years' rentals under the old system with the revenue for the current year and the district establishment (which is generally ascertainable) under the old and new systems, respectively. Malabar and South Canara have had to be excluded, as their circumstances are peculiar. For the other districts the statement is given below.

Equality of the rates of tree-tax on different kinds of trees.

Comparison of income with charges.

Districts.	The date of first introduction of the tree-tax system.	The average toddy rentals calculated on the rentals of the three leases previous to the first introduction of the tree-tax system.	Toddy revenue for the toddy lease ending with the 30th September 1898.			Increase or decrease.	Cost of new establishment.	Cost of old establishment.	Increase or decrease.
			Rentals.	Tree-tax.	Total.				
1	2	3	4	5	6	7	8	9	10
		RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Ganjām ..	1st Oct. 1894.	27,092	6,463	29,428	35,881	+ 8,789	34,332	27,480	+ 6,852
Vizagapatam ..	" 1892.	42,744	23,847	56,785	80,632	+ 27,888	53,988	31,080	+ 22,908
Gōdāvari ..	" 1890. (a)	5,52,146	5,30,584	5,92,029	(a) 11,22,613	+ 6,70,467	80,196	10,356	+ 69,840
Kistna ..	" 1888. (b)	3,61,105	1,51,091	1,57,378	3,08,469	+ 52,636	68,603	23,814	+ 44,789
Nellore ..	" 1891.	51,258	47,360	87,303	1,34,663	+ 83,405	49,016	26,340	+ 22,676
Cuddapah ..	" 1896.	1,29,725	80,534	54,578	1,35,112	+ 5,387	48,636	24,636	+ 24,000
Anantapur ..	" 1897.	3,34,582	1,50,976	1,59,276	3,10,252	+ 24,330	32,080	19,200	+ 12,880
Bellary ..	" 1897.	3,95,417	1,61,344	1,43,368	3,04,712	+ 90,705	37,716	21,828	+ 15,888
Kurnool ..	" 1895.	2,41,819	1,56,668	1,67,115	3,23,783	+ 81,964	57,408	14,856	+ 42,552
Madras Town Circle ..	" 1887.	3,53,682	82,684	4,69,503	5,52,157	+ 1,98,505	19,836	22,632	+ 3,796
Chingleput ..	" 1890.	1,46,693	1,16,235	1,50,939	2,67,174	+ 1,20,481	24,046	14,544	+ 9,502
North Arcot ..	" 1888.	2,40,565	1,88,941	2,19,859	4,08,800	+ 1,68,235	69,813	17,232	+ 52,581
South Arcot ..	" 1888.	1,39,256	1,02,329	1,07,205	2,09,534	+ 70,278	61,752	12,696	+ 49,056
Tanjore ..	" 1888.	5,58,109	4,67,511	4,68,578	9,36,089	+ 3,77,980	59,436	28,668	+ 30,768
Trichinopoly ..	" 1888.	87,495	94,913	85,753	1,80,666	+ 93,171	29,076	23,844	+ 5,232
Madura ..	" 1890.	1,51,202	1,88,745	1,50,878	3,39,623	+ 1,88,421	63,348	26,908	+ 36,440
Tinnevely ..	" 1892.	1,51,875	1,12,554	1,01,001	2,13,555	+ 61,680	52,452	19,236	+ 33,216
Coimbatore ..	" 1889.	2,82,611	2,66,886	1,81,421	4,47,807	+ 1,65,196	69,852	17,136	+ 52,716
Salem ..	" 1888.	2,85,819	2,81,198	2,33,660	5,14,858	+ 2,29,039	51,852	12,828	+ 39,024

(a) Includes arrack revenue.

(b) Includes arrack revenue. The average is calculated on the rentals of the two previous leases. The district was under the combined arrack and toddy-renting system in 1886-87 and 1887-88.

The increased revenue in Ganjām just covers the cost of the extra establishment. In the Kistna there is a decrease shown in the revenue, but this is due to the fact that the old rentals were for combined arrack and toddy privileges. A comparison of the total arrack and toddy revenue under the two systems shows a surplus of 4½ lakhs over the cost of extra establishment. Anantapur and Bellary add decreases in revenue to increases in cost, but this is in the first year of the new system and a very unfavourable one; Cuddapah likewise shows unsatisfactory results. The Kurnool figures show that the system can be worked at a profit in the Ceded Districts. The additional establishments put on in the last few years are under scrutiny as the Board sees reason to think that in places they are larger than is necessary.

71. Under rule 1, clause (g) of the rules regulating the tapping of toddy-producing trees and the drawing of toddy therefrom, licenses are issued on the application of tree-owners for not more than five trees for the drawing of toddy required for *bond fide* domestic consumption but not for sale. This concession is not, however, availed of to an appreciable extent in any of the districts except in Malabar and South Canara. In these districts 635 cocoanut trees, 43 palmyras and 6 sago palms are reported to have been applied for and marked in 1897-98 against 584 cocoanut trees, 22 palmyras and 2 sago palms in the previous year.

72. The system under which the import of toddy from Hyderabad to neighbouring shops in the Kurnool district having no local supply is allowed on payment of a duty of one anna a gallon was extended with the tree-tax system to the Bellary district from 1st October 1897 and three chowkies and one railway checking station were instituted. The receipts in Bellary amounted to Rs. 53,992. Those in Kurnool continued small (Rs. 17,838) owing to difficulties with the Hyderabad tree-owners and the farmer of the Nizam's customs. The cost of the establishments in the two districts amounted to Rs. 3,636, and Rs. 8,016, respectively. Three chowkies collected nothing and three others did not pay for their establishments. The necessary reductions have been made tentatively.

Import of toddy from Hyderabad.

73. As the Mysore Government was introducing the tree-tax system tentatively at about the same time as it was introduced by this Government into Anantapur and Bellary (which under the old system used to derive a large part of their supply from Mysore tope), a mutual arrangement was made for the tapping of Mysore trees for British shops and *vice versa*, the revenue following the consumption. The rules made for carrying this arrangement into effect have been worked without friction. The following statement shows the number of trees tapped under it:—

Districts.	Number of trees tapped in Mysore for British shops from 1st October 1897 up to 31st August 1898.		Number of trees tapped in British territory for Mysore shops from 1st July 1897 up to 31st August 1898.	
	Cocoanut.	Date.	Cocoanut.	Date.
1	2	3	4	5
Cuddapah	..	..	..	632
Anantapur	..	5,297	..	7,111
Bellary	..	2,420	..	170
North Arcot	..	..	..	2,527
Coimbatore	255	941	..	..
Salem	..	..	..	3,712
South Canara	..	..	..	..
Total	255	8,658	..	14,152

The balance of advantage so far is on the side of Mysore, but Anantapur and Bellary will probably require more trees hereafter.

74. At the suggestion of the Deputy Commissioner, Southern Division, the Board in the course of the year framed certain rules under section 29 (a) of the Madras Abkari Act for regulating the supply of toddy for use in the manufacture of bread. Under these rules licenses are issued free of charge, but accounts are required to be kept and the disposal of excess toddy is controlled. Ninety-one licenses were issued during the six months ending with the 31st March 1898, covering a total quantity of 161.1 gallons of toddy. The rules are reported to have worked satisfactorily.

75. The system under which free licenses are issued for tapping trees for un-fermented toddy has been in force in Gódvári and Malabar since the 1st October 1892 and continued to work satisfactorily. The following statement shows the number of trees marked under it:—

Palmyra.				Cocoanut.			
—	Palmyra.	Date.	Total.	—	Cocoanut.	Palmyra.	Date.
Gódvári { 1896-97. 1897-98.	205,824 180,785	955 1,596	206,779 182,381	Malabar { 1896-97(a). 1897-98..	269,302 296,940	165,064 166,119	68,427 67,353
							502,798 530,412

The year 1896-97 was a very bad year for palmyras in the Gódvári and fermented toddy tappers were very chary of applying for them. To ensure a reserve in case they should want them, however, they marked a large number for sweet toddy tapping, marking the best yielding of the latter again for fermented toddy if occasion arose. This is the explanation of the large number of trees marked for sweet toddy in 1896-97. The decrease in 1897-98 was a return to the normal. In Malabar sweet toddy tapping increased as the jaggery industry developed. The exports by sea of jaggery from the two districts in the official year 1897-98 amounted to 15,683 and 3,210 tons, respectively. A large part of the Malabar jaggery goes inland or is locally consumed.

76. Toddy required for distillation at the supply contractor's distilleries in Malabar was allowed to be drawn as in the previous year from tax-free trees, the area of such free tapping being restricted as far as possible. The number of trees marked for such tapping amounted to 29,957 against 33,362 in the previous year and the outturn of arrack

(a) Revised figures.

was 108,792 against 100,970 proof-gallons. The improvement is due to the partial suppression of illicit practices by the distillery tappers.

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

77. Appendix F shows the number of 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.

78. The number of arrack and toddy shops opened decreased from 10,636 and 18,415, respectively, in 1896-97 to 10,383 and 17,602, respectively, in the year under review. Four shops were opened as in the previous year in the outlying pattoms of British Cochin for the sale of both arrack and toddy. The total number of country liquor shops in the Presidency thus amounted to 27,989 against 29,055 in the previous year. The following statement shows the number of country liquor shops opened during the last seven years:—

Shops.	Number of shops opened in						
	1891-92.	1892-93.	1893-94.	1894-95.	1895-96.	1896-97.	1897-98.
Arrack shops	12,072	11,974	11,402	11,362	11,261	10,636	10,383
Toddy shops	19,486	18,923	19,126	19,219	18,963	18,415	17,602
Combined arrack and toddy shops ..	..	..	..	1	..	4	4
Total	31,558	30,897	30,527	30,582	30,224	29,055	27,989

79. As compared with 1891-92 there was thus a total decrease of 3,569 shops. The decrease as compared with 1896-97 occurred chiefly in the Kistna, Anantapur and Kurnool districts under both classes of shops, in the South Arcot and South Canara districts under arrack shops and in the Vizagapatam, Nellore, Cuddapah and Bellary districts under toddy shops. In Kistna it is due to the necessities of each taluk being reconsidered and the number limited to apparent requirements. There was a very large number of small shops in this district under the old system. The Collector is of opinion that further reduction is feasible and reports that he is in communication with the Abkari officers of the district on the subject. The decreases elsewhere are due to the shops not having been sold at the yearly auctions. In Anantapur and Bellary the renters refused at first to work under the tree-tax system and it was not till the second or third auction that purchasers came forward for the toddy shops, and then only for a few of them. The increase of the tree-tax in Nellore similarly prevented the sale of some of the poorer shops. Elsewhere losses in the previous year and the unfavourable state of the season prevented renters from bidding for shops that were not certain of their custom. The amalgamation of the two chief firms of distillers into one company put a stop to a rivalry which had caused much competition at the sales of recent years, with low profits and probably losses. There was, on the other hand, an increase in the number of arrack shops in Gódvári, Madura, Coimbatore and Malabar and of toddy shops in the North Arcot and Malabar districts. In Gódvári this was due to the abolition of the two-mile belt along the Kistna frontier in which the location of arrack shops and stills had been prohibited in the previous lease; elsewhere, apparently to bidders having come forward for shops which none had thought it worth their while to work in the previous lease.

80. There was on an average one arrack shop for every 3,308 persons and 11.8 square miles and one toddy shop for every 1,952 persons and 6.9 square miles. Excluding Madras, the districts in which arrack shops are closest situated are Gódvári, South Canara and South Arcot as in the previous year. In Gódvári, the toddy arrack renting system is still in force and the same system prevails in a portion of South Canara; in South Arcot the proximity of Pondicherry accounts for the concentration. The districts in which

toddy shops are rifest are Madras and Tanjore, which contain the greatest toddy-consuming population and are besides the most thickly peopled.

81. The policy of Government in the matter of keeping down the number of liquor shops and limiting them to the reasonable requirements of the people has been continuously kept in view. The system of separate sale ensures the closure of such as are not really needed. In fact there have been some doubts of recent years, not that shops are in excess of requirements but that limitation is being overdone and that the absence of a sufficient number of sources of licit supply is likely to cause a resort to illicit practices. The opinions of the Collectors of districts in which there has been a large fall in the number of shops have been taken and are to the effect that the legitimate wants of the people are generally satisfied. They have been directed, however, to watch the matter closely at the coming sales.

82. It is reported that in the Ganjám, Gódvári, Anantapur, South Arcot, Trichinopoly, Madura, Tinnevely, Coimbatore, Salem and South Canara districts and the Madras town, 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. With reference to the letter from the Government of India, Finance and Commerce Department, No. 3943 (Separate Revenue), dated 17th August 1895, communicated in G.O., Mis. No. 3645, Revenue, dated 7th September 1895, it is observed that in no district has there been any considerable increase in the sanctioned number of shops. The increase in the districts referred to in the concluding portion of paragraph 79 *supra* is within the number sanctioned.

83. On country spirits the incidence of taxation per head of the population was, as usual, highest on the Nilgiris, namely, Rs. 2-4-5. Next come Madras with an incidence of As. 11-4, Kistna with As. 4-6, Anantapur with As. 3-6, and Gódvári and North Arcot with As. 3-5 each. The incidence was lowest in Kurnool where it was eight pies.

In taxation on toddy, the Madras Town Circle stands first, as usual, with As. 14-4 per head of the population. Next follow Anantapur with As. 7-1, Tanjore with As. 6-8, Bellary with As. 6-7, Kurnool with As. 5-7, Gódvári with As. 5-5 and South Canara with As. 4-10. The incidence was lowest in Ganjám where it was four pies.

Taking arrack and toddy together, the Nilgiri district stands first with an incidence of Rs. 2-4-5; no toddy revenue is raised there. Next come Madras with Rs. 1-9-8, Anantapur with As. 10-7, Bellary with As. 9-10, Gódvári with As. 8-10 and Tanjore with As. 8-1. The incidence was lowest in Ganjám where it was As. 2-5 per head of the population. The average incidence of taxation on arrack and toddy in the Presidency decreased from As. 6-3 in 1896-97 to As. 6-1 in the year under review. Allowing for an increase of population at the usual rate of 10 *per mille per annum* the average incidence of taxation on arrack and toddy together would amount to As. 5-8 per head of the population.

CHAPTER VI.—FOREIGN LIQUOR.

84. The principal change sanctioned for 1897-98 in connection with foreign liquor licenses was the insertion of a condition requiring that liquor imported in bulk and bottled in the Presidency should bear a printed label showing clearly the country of manufacture, the name of the bottler as entered in his license and the place of bottling. The change was, however, brought into force only from the 1st October 1897, in order that ample notice might be given to all concerned.

85. Appendix G compares the number of tavern and fixed-fee licenses issued during the year with those of the previous year and the revenue that accrued under each head. In all, 772 licenses were issued for Rs. 3,08,794 against 754 licenses for Rs. 3,05,505 in the

previous year. The increase in fees occurred chiefly in Madras, Trichinopoly and Coimbatore.

86. *Wholesale licenses for the sale of foreign liquor (not to be consumed on the premises) to licensed dealers only.*—The fee continued to be Rs. 25 per annum. The minimum limit for sales was two imperial gallons and the maximum limit for samples one pint as heretofore. Forty-five licenses were taken out for Rs. 1,125 against 48 licenses for Rs. 1,200 during 1896-97. The decrease took place principally in Madras.

87. *Retail licenses for the sale of foreign liquor (not to be consumed on the premises) to any person.*—These are of two kinds—(a) for the sale of foreign liquor of all kinds and (b) for the sale of malt liquor only. The minimum limit for sale continued to be one reputed pint.

(a) *Retail licenses for the sale of foreign liquor.*—The fee was Rs. 100 per annum in the towns of Madras, Ootacamund, Coonoor and Wellington and Rs. 50 elsewhere. In Madras the licensees were prohibited, as in the preceding years, from selling Colombo arrack the right of selling which was restricted to tavern-keepers. Special retail licenses were issued to the latter on payment of an annual fee of Rs. 100 for selling Colombo arrack in bottles in quantities larger than one reputed quart, sales up to that limit being covered by their ordinary tavern licenses. Nine of these special retail licenses were issued against ten in the previous year. Excluding these the total number of retail licenses taken out in the Presidency amounted to 293 for Rs. 17,200 against 276 licenses for Rs. 16,000 during 1896-97. The increase occurred chiefly in Nellore, Madras and the Nilgiris.

(b) *Retail licenses for the sale of malt liquor only.*—These are issued in localities where taverns for the exclusive sale of malt liquor have been sanctioned to successful bidders for such taverns on payment of an annual fee of Rs. 50 each. Seven such licenses were issued during the year 1897-98 in the Nilgiri district against six in the preceding year. None were issued elsewhere, although one was issued in Trichinopoly in 1896-97.

88. *Tavern licenses for the sale of foreign liquor to be consumed on the premises.*—These also are of two kinds—(a) for the sale of foreign liquor of all kinds and (b) for the sale of malt liquor only. The maximum limit for sale of liquor for removal from the premises was one reputed quart as in the previous year.

(a) *Tavern licenses for the sale of foreign liquor.*—Two hundred and twenty-nine licenses were sold in the year for Rs. 2,46,669 against 230 licenses for Rs. 2,45,894. The increase in rentals occurred chiefly in Madras, Coimbatore and Salem.

(b) *Tavern licenses for the sale of malt liquor only.*—Nineteen licenses were sold in the year for Rs. 35,071 as against the same number for Rs. 33,685 during 1896-97. The increase occurred in the rentals for the tavern in the Trichinopoly town and was due to keen competition between Messrs. Leishman & Co., Ootacamund, and Messrs. Hoochanna & Co., the proprietors of the Rose and Crown Brewery, Coonoor.

89. *Hotel licenses for the supply of foreign liquor to residents in hotels and boarding houses.*—The annual fee continued to be Rs. 100 or Rs. 75 in Madras, Rs. 100 or Rs. 50 on the Nilgiris and Rs. 50 or Rs. 25 in the rest of the Presidency as might, in each case, be determined by the Collector. In Madras holders of hotel licenses were allowed, as in the preceding year, to take out separate bar licenses on payment of Rs. 25 per mensem for each bar. Under these licenses the sale of all kinds of foreign liquor, except Colombo arrack, is permitted under the same conditions and to the same extent as under the tavern license with the exception that the maximum limit of sale for removal from the premises is one pint. Four bar licenses were taken out for Rs. 1,200 against five licenses for Rs. 1,450 in the previous year. Excluding these, twenty-one hotel licenses were issued for Rs. 1,375 against twenty licenses for Rs. 1,275 during 1896-97.

90. *Refreshment room licenses.*—These are of two classes—

(a) *For refreshment rooms maintained by, or under the supervision and control of, Railway companies and proprietors or managers of lines of ddk carriages for the supply of*

foreign liquor on the premises to passengers by such railways or dāk lines.—As in the previous year, the maximum limit for sale to passengers for removal from the premises was two reputed quarts of each kind of liquor and the annual fee Rs. 50, except in the Kurnool district where licenses continued to be granted at half the usual rate as a special case. Thirty-seven licenses were issued in the Presidency for Rs. 1,775 against 33 licenses for Rs. 1,575 in the previous year.

(b) *For refreshment rooms in which the sale of liquor is ordinarily combined with the supply of meals or of eatables prepared and served in the European manner.*—The annual fee continued to be Rs. 500 in Madras and Rs. 75 elsewhere. As in the preceding year, five licenses were taken out during the current year for Rs. 2,075.

91. *Licenses to Chemists and Druggists for the sale of pure rectified spirits.*—The fee for licenses of this class continued to be Rs. 10 per annum. They legalize the possession of rectified spirits not in excess of ten imperial gallons (or such larger quantity as the Board of Revenue may specially authorize) and their sale for *bona fide* medical, industrial and scientific purposes. The maximum limit for sale in one transaction remained the same as in the previous year, namely, one reputed pint in the case of sales to a private individual and two reputed quarts in the case of sales to a chemist, medical practitioner or scientific body. For sale to any Government, Local Fund or Municipal hospital, however, it was fixed at three imperial gallons. Twenty-two licenses were taken out during the year for Rs. 220 as in 1896-97.

92. No variations of any importance occurred under the other heads of licenses, namely, occasional licenses, which are granted at the discretion of Collectors for periods not exceeding ten days at a time and at fees not exceeding Rs. 100 on each occasion, special licenses, which are granted under the orders of the Board of Revenue on such terms and conditions and for such periods as it may on each occasion determine, and auctioneers' licenses, which are issued on payment of a fee of Rs. 5 per annum. A special license for the manufacture of wine from dried raisins was granted as in the previous year in the name of the co-adjutor brother of the Madura Roman Catholic Mission. No wine was manufactured during the year; out of the balance of 3,212 gallons remaining on hand at the beginning of the year, 1,098 gallons were issued and 453 gallons were written off as wastage, leaving a balance of 1,661 gallons. The Mission has ceased manufacture finding it impossible to carry it on successfully in this climate.

93. The quantities of foreign liquor imported and the customs duty collected thereon during the last three years are shown in the subjoined statement:—

Foreign liquor.	1895-96.		1896-97.		1897-98.		INCREASE OR DECREASE AS COMPARED WITH 1896-97.	
	Quantity.	Duty.	Quantity.	Duty.	Quantity.	Duty.		
1	2	3	4	5	6	7	8	9
Ale, beer and porter ..	GALS. 530,808	RS. 33,211	GALS. 538,930	RS. 33,317	GALS. 412,516	RS. 25,952	— 126,415	— 7,365
Cider and other fermented liquors ..	234	15	388	23	402	29	+ 14	+ 6
Spirit (including liqueurs) ..	206,224	10,23,808	204,231	10,13,635	188,585	10,18,419	— 15,646	+ 4,784
Wines ..	50,396	57,777	47,712	53,644	46,492	54,842	— 1,220	+ 1,298
Total ..	787,662	11,14,811	791,261	11,00,519	647,994	10,99,242	— 143,267	— 1,277

There was a large fall in the imports of ale, beer, and porter which is attributed to the departure of troops to the frontier. Under spirits and wines there was a decrease in the quantity imported but an increase in the duty collected. This is said to be due to a fall in the demand for the cheaper kinds owing to famine and high prices.

94. The following statement shows the quantities of potable and methylated spirits excised at distilleries at tariff and *ad valorem* rates, respectively:—

Where excised.	POTABLE SPIRITS.				METHYLATED SPIRITS.			
	Quantity.		Duty.		Quantity.		Duty.	
	1896-97.	1897-98.	1896-97.	1897-98.	1896-97.	1897-98.	1896-97.	1897-98.
1	2	3	4	5	6	7	8	9
	PROOF GALLONS.	PROOF GALLONS.	RS.	RS.	GALLONS.	GALLONS.	RS.	RS.
ka distillery ..	388	356	2,027	(b) 2,014	..	..	..	..
dpatri distillery ..	409	191	2,454	1,145	..	..	..	..
ssrs. Abraham and Co.'s distillery, Bellary.	550	422	3,354	2,530	..	..	..	..
yasarpu distillery, Madras.	12	1	72	4	..	..	..	..
periy distillery, Madras ..	1,026	..	6,158	..	..	..	..	..
nipettai distillery ..	1,886	2,877	11,317	17,264	395	610	20	24
nigunta do. ..	..	1	..	4	..	..	..	..
likuppam do. ..	2,397	1,465	14,385	8,789	11,205	(c) 15,161	702	947
imbatoro do. ..	4,466	1,774	26,798	10,646	..	..	..	..
vanghat do. ..	2,074	6,882	12,441	41,292	..	..	..	..
ramangalam do. ..	6	..	34	..	..	..	..	..
Total ..	13,173	(a) 13,969	79,040	(a) 83,688	11,600	15,671	722	971

95. The three breweries at Ootacamund, Arvanganth and Coonoor worked throughout the year under review. The following statement shows the total quantities of beer issued during the last three years and the duty thereon at one anna per gallon:—

Year.	Issues.	Duty.
	GALS.	RS.
1895-96 ...	474,086	29,630
1896-97 ...	495,592	30,975
1897-98 ...	379,216	23,701

The decrease in the demand is attributed partly to the departure of troops to the frontier, partly to the scarcity, and partly to other liquors being preferred.

96. *Bangalore beer.*—The permission granted to M.R.Ry. A.R. Chelvaroya Mudaliar : Bangalore in G.O., Mis. No. 3683, Revenue, dated the 20th September 1894, was withdrawn owing to the inferior quality of the beer imported—*vide* G.O., Mis. No. 1098, Revenue, dated 4th March 1898, and he was informed that he would not be allowed to re-commence importation without obtaining the previous sanction of Government after submitting for analysis samples of the beer he might propose to export. Subsequent samples of the beer having also been found unsatisfactory on analysis, the Board has finally informed the brewer that it is not prepared to recommend Government a renewal of the permission. The quantities imported during the last two years are given below:—

Districts.	1896-97.	1897-98.
	GALS.	GALS.
Cuddapah ..	54	..
Bellary ...	162	..
Chingleput ..	216	..
North Arcot ..	1,242	..
South Arcot ..	54	..
Coimbatore ..	162	108
Salem ...	5,944	..
Total ...	7,834	108

The decrease in the quantity imported during 1897-98 was due to the suspension of the import of beer owing to the fall in the price brought about by the competition of the brewers on the Nilgiris who own most of the taverns in the Presidency and have undertaken the supply of beer to the rest.

(a) Excludes 1,098 (against 1,186 in 1896-97) gallons of raisin wine issued on account of the Jesuit Mission at Chingleput for sacramental purposes under the sanction accorded in G.O., No. 4443, dated 12th August 1891, and 14 gallons of rectified spirit issued from the Masulipatam excise depot to the municipal hospital at that station for medical purposes and the duty on the same, but includes 70 gallons issued to Hyderabad, Trivandrum, &c.

(b) Duty was collected at Rs. 2-8-0 per proof gallon on 35 gallons of rum issued to the regimental canteen at Erampur.

(c) Includes 7,856 gallons issued to Calcutta, Bombay, Colombo, Rangoon and Trivandrum.

CHAPTER VII.—OPIUM AND INTOXICATING DRUGS USED FOR PURPOSES OTHER THAN SMOKING.

97. The total quantity of opium imported into the Presidency during the year amounted to 523 chests of 140½ lb. each, against 543 in the previous year, and the duty adjusted thereon was Rs. 3,66,100 against Rs. 3,80,100. The imports into each district that imported direct as compared with the previous year are shown below:—

Districts.	Number of chests imported.	
	1896-97.	1897-98.
Vizagapatam	144	125½
Gódavari	306½	290
Kistna	11	14½
Bellary	1	½
Kurnool	1	...
Madras	67	76
Salem	8½	6
South Canara	2	1½
Malabar	2	9
Total ...	543	523

A sum of Rs. 38,000 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, &c.

Rentals. 98. The subjoined statement shows the vend rents obtained in the several districts for the years 1896-97 and 1897-98:—

Districts.	Rentals.		Increase or decrease.	
	1896-97.	1897-98.		
1	2	3	4	
	RS.	RS.	RS.	
Ganjām	33,000	36,605	+	3,605
Vizagapatam	75,846	(a) 81,619	+	5,773
Goddavari	1,18,000	(b) 1,02,842	—	15,158
Kistna	36,139	37,499	+	1,360
Nellore	5,951	5,470	—	481
Cuddapah	5,812	7,210	+	1,398
Anantapur	2,037	1,717	—	320
Bellary	6,308	5,088	—	1,220
Kurnool	6,847	6,709	—	138
Madras Town Circle	20,000	14,850	—	5,150
Chingleput	1,299	971	—	328
North Arcot	10,480	6,902	—	3,578
South Arcot	2,444	1,411	—	1,033
Tanjore	6,272	3,184	—	3,088
Trichinopoly	5,555	2,362	—	3,193
Madura	3,978	4,291	+	313
Tinnevelly	2,622	2,636	+	114
Coimbatore	5,222	4,461	—	771
The Nilgiris	7,440	7,610	+	170
Salem	6,167	3,958	—	2,209
South Canara	1,800	1,415	+	115
Malabar	14,744	15,930	+	1,186
Total ..	3,77,863	3,54,730	—	22,633

The net decrease of Rs. 22,633 is mainly attributable to the prohibition under the revised opium rules of the manufacture and sale in opium shops of preparations used in smoking.

(a) Includes Rs. 19,511, rent for the privilege of supply to the Agency tracts, against Rs. 16,851 for 1896-97, and Rs. 22,253 being rents and fees for shops, against Rs. 17,395 in the previous year.

(b) Includes Rs. 3,492, being the rents obtained for shops in the Agency tracts, against Rs. 3,330 during 1896-97.

The decrease is chiefly noticeable in the Górávari district, which consumes more opium than the rest of the Presidency put together, and was due to losses sustained by the previous year's renters owing to the unfavourable character of the season and high prices of food.

99. Five hundred and ninety-one rupees accrued under miscellaneous heads as against Rs. 2,102. This added to the pass duty and rentals gives a total revenue of Rs. 7,59,421, against Rs. 8,01,965.

100. No shop was opened in the Parlákimedi Agency tracts as there was no demand for one. In the Goomsur Agency tracts two shops, one at Ganjam Agency tracts. Udayagiri and the other at Ticcaballi, were sold by auction to separate vendors. The shop at Ticcaballi was opened on weekly market days, while that at Udayagiri was kept open daily.

Vizagapatam Agency tracts.	101. The exclusive privilege of supplying opium to the Agency tracts of the Vizagapatam district was let out on tender for a sum of Rupees 19,511 against Rs. 16,851 in the previous year under the conditions referred to in paragraph 6 <i>supra</i> .
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The privilege of vend was disposed of in 97 shops for Rs. 22,253, against 96 shops for Rs. 17,395 in the previous year. The increase in number was due to the opening of a new shop in the Rayaghada division; and that in rentals to keen competition for shops in the Malkanagiri and Jeypore divisions. Of these 78 shops were sold by auction for Rs. 21,893, against 79 shops for Rs. 17,092 in the previous year, 18 shops were licensed (on payment of fixed fees of Rs. 30 and 15) for Rs. 360, against 16 shops for Rs. 303, and one shop was licensed free of fee as in the previous year.

102. In the Góddávári Agency tracts, the shops for the sale of opium were sold for Rs. 3,492 against Rs. 3,330 during 1896-97. The increase was due to competition amongst bidders.

103. 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 renters	...	...	...	...	...	...	9,469
Imported from Indore	...	...	...	...	...	...	74,735
Received from other districts (including quantities in transit at the end of 1896-97)	...	...	...	...	...	...	14,798
						Total	<u>99,002</u>

Issues.

Quantity retailed	73,614
Quantity sent to other districts (including quantities in transit at the end of 1897-98)	16,017
Quantities sold to vendors of intoxicating drugs	292
Dryage including quantities destroyed as unfit for consumption	1,935
Total	90,958
Closing balance	8,044

The foregoing figures of receipts and issues of opium are based on information furnished by the renters, and cannot be accepted without question. On comparison, however, of the quantities sent by the Opium Agent at Indore with the quantities shown as imported only a small difference is noticeable. This may be accounted for by the fact that the latter figures include quantities in transit at the end of 1896-97 and exclude those in transit at the end of 1897-98.

104. It is reported that the accounts maintained by opium renters in the several districts were duly examined. The Collectors consider the renters' accounts to be generally unreliable.

105. Appendix I shows the number of shops opened for the sale of opium and intoxicating drugs prepared therefrom and used for purposes other than smoking, the consumption of opium, the retail selling prices, &c., in each district.

106. The total number of shops opened for the sale of opium and preparations of the same in the whole Presidency amounted to 1,067 against 1,129 in the previous year. The decrease occurred chiefly in the Ganjám, Vizagapatam and North Arcot districts and was due to the prohibition of sale of preparations used for smoking.

107. The total quantity of opium including that used in the manufacture of drugs consumed in the several districts amounted to 73,876 lb. against 77,102 lb. in the previous year, showing a net decrease of 3,226 lb. which occurred chiefly in Ganjám and Vizagapatam. In the former district the decrease is attributed to the mismanagement of the renters who did not keep sufficient stocks in their depots and in the latter partly to the closure of shops for the sale of smoking preparations and partly to the unfavourable character of the season.

108. It will be observed from column 16 of Appendix I that the average consumption of opium per head of the population of the Presidency amounted to .083 of a tola against .087 in 1896-97. Allowance being made for an increase of population at the rate of 10 *per mille* per annum, the average consumption per head would work out to .077 of a tola against .082 in 1896-97. Of the total quantity consumed, namely, 73,876 lb., 61,883 or about 84 per cent. belongs to the four Northern districts. The consumption per head of the population is, as usual, highest in the Gódvári district (.746 of a tola); next come Vizagapatam with an average of .224, the Nilgiris with .208, Madras with .136, Kistna with .097 and Ganjám with .062 of a tola. The average consumption in other districts is small, ranging from .042 of a tola in Kurnool to .003 in Chingleput. It will be observed that the consumption is greatest in the cold and feverish districts. In Madras the high average is due to the large proportion of opium-using classes in the population.

109. The retail selling prices of opium were, as usual, lowest in the four Northern districts. Elsewhere the price varied from As. 6 to Rs. 1-2-0 per tola.

110. The total quantity of intoxicating drugs prepared and sold in the several districts (*vide* column 13 of Appendix H) amounted only to 400 lb. against 2,987 lb. of preparations of both kinds in the previous year. The fall was due to the prohibition of preparation of drugs for smoking.

111. The pass duty on opium being taken 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 shown below, 3.9 pies against 4 pies in the previous year:—

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.
1	2	3	4	5	6	7
1896-97	35,616,081	Lb. 77,102	Rs. 3,85,510	Rs. 3,79,464	Rs. 7,64,964	Rs. A. P. 0 0 4
1897-98		73,876	3,69,380	3,55,309	7,24,689	0 0 3.9

The incidence varied from 0.2 of a pie in South Arcot to 2 annas 3 pies in Gódvári and was an appreciable amount only in the last named district, and in Ganjám (5 pies), Vizagapatam (11 pies), Kistna (6 pies), Madras (7 pies) and the Nilgiris (1 anna 8 pies.)

Nellore	..	1
Bellary	..	1
Madras Town Circle	..	9
Chingleput	..	2
North Arcot	..	6
South Arcot	..	1
Tanjore	..	2
Trichinopoly	..	2
Coimbatore	..	1
Total	..	25

112. *Poppy-heads*.—Twenty-five * licenses at 8 annas each were issued for the sale of poppy-heads as in the previous year. The total quantity of poppy-heads retailed was 640 lbs. against 924 lbs. in 1896-97. The article is not consumed to any great extent in the Presidency. It is generally, if not exclusively, used for medicinal purposes.

113. *Licenses to Medical Practitioners*.—Fifty-two licenses were granted to medical practitioners under rule 5 of the Opium Rules, against 42 in 1896-97.

114. Particulars of the convictions under the Opium Act and the rules framed thereunder are given in Appendix J. One hundred and eighty-three persons concerned in 169 cases were convicted during the year against 153 persons concerned in 138 cases in the previous year; 23 persons were sentenced to imprisonment against 20 in 1896-97. The total amount of fines inflicted was Rs. 3,398-8-0, the value of articles confiscated Rupees 1,375-4-4, and the amount of rewards granted to informers, &c., Rs. 1,017-13-6. Appendix K shows the classification of offences under the Opium Act and Rules. There were twenty-seven cases of smuggling—three in Ganjám, one in Bellary, twenty-one in Tanjore, one in South Canara and one in Malabar.

115. The following statement shows the particulars of cases detected by Abkárí officers during the calendar year 1897 under the powers referred to in section 14 of the Opium Act and conferred on them by G.O., No. 1160, Revenue, dated 16th December 1887. The total number of these cases amounted to 199 as against 270 in 1896. The decrease occurred mainly in the Cocanada Sub-Division under the head transport of opium without permits. There was a fall in the number of cases of unlicensed sale, but an increase in the number relating to possession.

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.
1	2	3	4	5	6	7	8	9
Chicacole	23	26	5	2	2	..	7	65
Cocanada	14	17	1	1	2	..	2	37
Masulipatam	4	4	..	1	4	3	2	18
Nellore	..	1	..	..	..	..	..	1
Arcot	..	1	2	..	2	1	10	16
Chingleput	..	..	..	..	..	..	..	..
Madras Town Circle	..	..	..	..	..	..	..	..
Bellary	1	2	..	..	1	2	1	7
Nogapatam	25	..	1	2	1	..	..	29
Tinnevely	..	1	..	..	..	1	..	2
Trichinopoly	..	6	..	7	1	..	1	15
Calicut	2	5	1	..	..	..	1	9
Total	69	63	10	13	13	7	24	199

116. *Ganja, bhang and other intoxicating drugs prepared from the hemp plant*.—It will be seen from Appendix L that the number of licenses sold during the year for the vend of these drugs amounted to 272 and the rental thereon to Rs. 65,235 against 270 licenses for Rs. 68,326 in the previous year. The decrease in rentals occurred mainly in the Ganjám, Vizagapatam, Bellary, North Arcot and Salem districts and in the Madras Town Circle.

117. The total quantity of these drugs retailed in the several districts amounted to 64,998 seers against 80,714 seers in the previous year. The decrease is chiefly noticeable under ganja. The returns, however, are unreliable as they are based on the shopkeepers' accounts and the distinction between ganja and bhang was not clearly understood.

until the new rules came into force. The Board therefore refrains from detailed comment. The preparation known as charas is very rarely consumed in this Presidency

118. The transport and possession of intoxicating drugs were placed under restriction on the 1st August 1897 from which date also the cultivation of the hemp plant without a license was prohibited. Licenses were issued for cultivation only in the Bapatla taluk of the Kistna district and in the Javadi hills (Polur taluk) of the North Arcot district in which 14 and 353 licenses were taken out and 36 and 125 acres of land respectively, were cultivated. Cultivation commenced during the latter part of August 1897, and manufacture was over by the end of March 1898. The quantity of intoxicating drugs taken to store amounted to 147 maunds of ganja and 26 maunds of bhang in the Daggupad storehouse and 741 maunds of ganja in the Kaniyambadi storehouse. Charas was not manufactured. The introduction of this important change in the administration of the ganja revenue has been attended with considerable difficulties more especially those incidental to the feverish climate of the Javadi hills, touring and living there and maintaining communication with the plains. It will also be some time before promiscuous cultivation is put a stop to and all the illicit stocks are consumed. Only after this has been effected can the full effects of the change be seen. So far as the current year has gone the anticipated demands on the Government storehouse have not been realized.

119. *Sonti Soru*.—During the year a temporary license for the manufacture and sale of *sonti soru*, an intoxicating liquor prepared from rice, was granted in the town of Madras for two months with effect from 1st May 1897 on payment of a monthly fee of Rs. 50. The liquor is consumed almost exclusively by fishermen. The experiments which the Deputy Commissioner of Abkari was requested to conduct in July 1897 resulted in the final withdrawal of permission to manufacture the drug.

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

120. The statistics relating to abkari crime are, as usual, furnished for the calendar and information regarding depot and shop inspections for the official year.

121. In the year 1897, 25,020 cases affecting 25,733 persons, of which 24,179 cases affecting 24,870 persons were reported during the year, General results. came before the officers of the department, and 30 cases affecting 33 persons were sent to the magistracy direct without the intervention of the department. These results show a decrease as compared with the figures for the previous year, the reasons for which will be discussed below.

122. The following statement compiled from Appendix N shows the nature of the cases in question. Cases relating to intoxicating drugs are dealt with separately in paragraph 134 below. They have been so few hitherto that their inclusion in the returns of previous years is not likely to detract from the value of the latter for purposes of comparison. Since the new rules have created new offences they are likely to be numerous and are best treated by themselves. The figures would have been separated this year, but the Board has been unable to secure correct returns in time:—

Sub-Divisions.	Smuggling.	Illicit distillation and possession and sale of illicitly distilled spirits.	Illicit manufacture of toddy.	Illicit transport.	Un-licensed sales.	Possession without license.	Adulteration.	Dilution.	Use of false measures.	Other offences (breaches of licenses, &c.).	Total.
1	2	3	4	5	6	7	8	9	10	11	12
Chicacole .. { 1896 .. 120 337 256 101 79 91 .. 35 11 62 1,092											
{ 1897 .. 139 445 641 85 37 59 .. 26 42 36 1,510											
Cocanada .. { 1896 .. 20 4 878 303 106 396 2 51 13 210 1,983											
{ 1897 .. 28 5 886 174 53 210 1 25 8 49 1,439											
Masulipatam. { 1896 .. 47 237 217 110 397 88 .. 135 16 76 1,323											
{ 1897 .. 53 19 247 113 259 115 .. 140 43 41 1,030											
Nellore .. { 1896 .. 1 50 451 25 126 24 .. 13 8 37 735											
{ 1897 .. 22 445 57 138 21 1 10 3 38 (a) 1,015											
Arcot .. { 1896 .. 24 17 1,182 241 890 111 .. 37 65 90 2,657											
{ 1897 .. 26 63 1,426 305 943 154 .. 42 33 95 3,088											
Bellary .. { 1896 .. 219 81 185 316 106 56 9 30 20 116 1,738											
{ 1897 .. 284 97 261 347 107 60 2 33 37 186 1,414											
Chingleput .. { 1896 .. 3 .. 139 24 138 27 .. 11 4 68 414											
{ 1897 .. 8 329 31 100 15 2 8 1 115 609											
Madras Town .. { 1896 .. 2 47 6 23 4 .. 6 3 11 101											
Circle. { 1897 .. 1 .. 82 4 20 7 .. 10 6 8 136											
Negapatam. { 1896 .. 59 1 608 341 233 159 .. 22 12 226 1,661											
{ 1897 .. 66 2 369 131 175 42 .. 38 4 111 940											
Trichinopoly. { 1896 .. 54 125 1,165 442 648 110 .. 77 54 320 2,995											
{ 1897 .. 53 127 1,425 317 638 75 7 66 37 220 2,985											
Tinnevely .. { 1896 .. 55 3 1,358 107 111 132 4 19 14 350 2,153											
{ 1897 .. 23 2 1,098 107 114 83 .. 18 2 117 1,564											
Calicut .. { 1896 .. 1,090 810 5,344 369 547 1,336 .. 97 5 47 9,645											
{ 1897 .. 1,194 590 4,680 348 482 1,018 4 97 9 45 8,467											
Total .. { 1896 .. 1,604 1,665 11,830 2,384 3,404 2,534 15 533 225 1,613 25,897											
{ 1897 .. 1,669 1,380 11,889 2,019 3,066 1,869 18 513 225 1,061 (a) 24,179											

123. In the Chicacole Sub-Division there was an improvement both in the quantity and quality of the detection. The large increase in the number of cases of smuggling, illicit distillation, and illicit manufacture of toddy detected coupled with the general decrease in the number of technical and unimportant offences reported is satisfactory. The increase under the first two heads is ascribed to the unfavourable character of the season and the efficient working of the preventive staff, the Naupada and Bobbili Circles supplying the bulk of the cases. The larger number of illicit tapping cases reported is the natural result of the extension of the tree-tax system throughout the Sub-Division. Rigid shop inspection probably accounts for an advance in the number of false measures brought to light. The introduction of the uniform enamelled dram measures sanctioned in Government Order, Mis. No. 4196, Rev., dated 11th August 1897, will, it is hoped, put a stop to offences of this class altogether.

124. The Cocanada Sub-Division also shows a slight increase in the detection of cases really affecting the revenue and a decrease in the number of trivial and unimportant ones reported. The net decrease is therefore a matter for congratulation. The Mogalturru Circle shows a total fall from 716 to 400 cases.

125. The figures of the Masulipatam Sub-Division are not so satisfactory. There is an increase in the detection of smuggling in the Bezvada Circle; the enormous decrease in the detection of illicit distillation in Manginapudi is not actual, the returns for the previous year having been swelled by a large number of cases of possession of implements for toddy distillation which were given up or taken possession of by the officers when that system was abolished. The large fall in the detection of illicit sales is attributed to disorganization of the establishment by famine deputations. Due allowance must be made for this, but the Board fears that it cannot be accepted as the sole reason as the fall is accompanied by an increase in the number of cases of less importance and occurs in only two circles while the others show increases. The efforts of the detective force in this Sub-Division need more direction.

(a) Includes 280 cases relating to Intoxicating drugs.

126. The number of cases detected in the Nellore Sub-Division remained stationary. There was, however, a large decrease under illicit distillation, which is attributed to vigilant patrolling by the departmental officers and deterrent punishments inflicted by the magistracy in the previous year. The Board hopes that this may be the true explanation, but has no assurance.

127. In the Arcot Sub-Division there was an increase in the detection of offences which is noticeable under all heads except use of false measures. The marked improvement in the detection of grave crime is satisfactory, though, as the Deputy Commissioner points out, it is not shared by all the circles in the Sub-Division. The increase, especially under illicit manufacture of toddy, accompanies a decrease in the revenue and is attributed to the enhancement of the rates of tree-tax and the prevalence of high prices of food grains.

128. In the Bellary Sub-Division there was on the whole a great improvement both in the amount and quality of the detection done. The increase occurred under all the heads except adulteration and is attributed to more efficient patrolling and to the increase in the establishment on account of the introduction of the tree-tax system into the Bellary and Anantapur districts. There still seems to be room for improvement, however, more especially in the matter of illicit distillation in Kurnool.

129. In the Chingleput Sub-Division and the Madras Town Circle there were large increases in the number of illicit tapping cases detected. High prices of food grains no doubt increased the temptation to this form of crime in Chingleput and there seems to have been some increase of activity in detecting it in the Covelong and Merkanam Circles. In the Town Circle extensive ostensible tapping for sweet juice by persons connected with the shopkeepers, who were in reality adding to their supply, was the chief form of crime. The year was marked by the detection of eight important cases of illicit distillation near Madras. There was a fall in the number of cases of unlicensed sale and an increase under the miscellaneous head.

130. In the Negapatam Sub-Division there is a marked decrease under almost every head of abkâri crime. An enquiry has been made into the causes, the results of which are as follows. Under smuggling, the increase of nine cases is ascribed to increased activity of the Villupuram frontier force. The two cases of illicit distillation were detected in the Chidambaram taluk. The decrease of 239 cases under illicit tapping occurred chiefly in the Nannilam Circle and was due to cases of preparation of spathes before payment of tree-tax having been classed under this head in the previous year. The decrease of 210 cases under illicit transport was chiefly in the Nannilam, Negapatam and Adirâmpatnam Circles, and is attributed to better knowledge of the rules on the part of the people. There is a decrease of 58 cases, chiefly in Tranquebar, under unlicensed sales for which no explanation has been given. Under unlicensed possession, a decrease of 117 cases, chiefly in Nannilam and Védaranniyam, is also not explained. Other offences show a decrease of 115; the decrease occurs in all circles except Nannilam and Negapatam, but chiefly in Tranquebar, where it is attributed to the removal of an Assistant Inspector with tendencies towards harassment of shopkeepers. The control of abkâri detection in this Sub-Division evidently needs much attention by the Assistant Commissioner and it is hoped that he will be able to get things into proper order in time now that his charge has been reduced.

131. The figures for the Trichinopoly Sub-Division taken as a whole show detection of serious offences somewhat improved and a falling off in the number reported under other heads. The improvement is in the Erode and Bhavâni Circles and is attributed to their successful administration by the officers in charge, Messrs. H. W. M. Brown and G. E. Johnston. The South Trichinopoly Circle also shows an increase in detection of illicit tapping. The Coimbatore and North Trichinopoly Circles and those of the Madura district all show decreases, but, as these are accompanied by increases in revenue, the Board is not prepared to

say there has been neglect of detection. The Tanjore Circle has been maladministered by Mr. Muller and shows a decrease under the important heads of crime and an increase in the number of technical cases reported.

132. Two-thirds of the cases reported in the Tinnevely Sub-Division are illicit tapping cases. The others are of small importance. Smuggling occurs from Travancore, but is on the decrease since the prices on the two sides of the border have been more or less equalized. Illicit distillation is rare. There has been a fall in the number of technical cases. There is a net decrease of 260 cases of illicit tapping. Decreases of 43, 16 and 28 in Morekolam, Tinnevely and Srivilliputtûr are more or less counterbalanced by increases of 61, 29 and 35 in Vattanam, Tuticorin and Kâyalpatnam, respectively, and are accounted for by local causes. The Kuttanguli Circle alone shows a fall of 298 cases which accounts for the decrease in the Sub-Division. This decrease is attributed by the Deputy Commissioner to "greater circumspection being used in dealing with cases in which insufficient lime had been used with no bad intention on the part of the tappers." A plainer statement of the cause would, the Board fears, have involved condemnation of his subordinates. There must be no more prosecutions of sweet juice-tappers for such technical reasons.

133. The Calicut Sub-Division, as usual, contributes about a third of the total abkâri crime of the year, but shows a falling off that is more than proportionate to the general decrease for the Presidency. Taking the districts of which the Sub-Division is comprised separately, South Canara shows a fall of 90 in cases of illicit distillation and of 243 in tapping cases. The former is attributed entirely to the failure of the cashew crop. The Deputy Commissioner states that there has been no failure of detection and points to one case at any rate in which excellent work was done in this respect by the Inspector. The fall in the number of tapping cases is stated to be due to care taken to repress the tendency to harass tappers. The Deputy Commissioner declines to accept this explanation and the further report called for by him is awaited. In other cases there is a fall of 207. The Malabar circles show an increase in smuggling over the Cochin frontier at the commencement of the year, though there was a falling off towards the close. There was a net decrease of 130 in cases of illicit distillation chiefly in the Tellicherry Circle, which is not very satisfactorily explained; one main reason, however, is the punishment of amsam officials who allowed it. Under illicit tapping there is a decrease of 421 cases also chiefly in Tellicherry, which the Assistant Commissioner attributes to the elimination of cases of a technical nature. If this is the true cause it is much to his credit. The Board desires more detailed figures. The decrease in the less important class of cases is more or less satisfactory. But there is little abatement of the difficulty of securing obedience to the law in this district.

134. Though the duty on ganja did not come into force till 1st April 1898, its cultivation and possession without license and transport without permit became offences from 1st August 1897. Instructions were, however, issued to all officers of the department that the rules were to be worked leniently to commence with, and action was, for the most part, limited to causing the uprooting of hemp plants wherever found, the assistance of the village officers being invoked for this purpose. The Deputy Commissioners report nearly 66,000 plants to have been uprooted in this way and the Collectors nearly 34,000, but the former figure probably includes the bulk of the latter. The districts in which most plants were found were Vizagapatam, Gôdâvari, Nellore and Bellary. The rules regarding licenses for possession and permits for transport were also practically unworked during 1897. Three cases of smuggling and twenty-two cases of unlicensed sale were reported.

135. Taking the Presidency as a whole, there was an improvement in the detection of smuggling and illicit tapping and of illicit distillation generally, the net decrease in this respect being attributable to prior fictitious figures in Kistna and local causes in South Canara. In regard to the semi-technical class of offences—unlicensed possession, transport and sale—there was a considerable decrease in the number of cases reported. Under the head of other offences there was a wholesome fall. The fall in the final total may therefore be regarded with satisfaction. Particular circles were doubtless mismanaged, but taking it all round, the work of the abkâri detective force was good.

136. Including cases pending on the 1st January 1897, 25,020 came up for disposal before the officers of the department during the year. Two thousand five hundred and thirty-seven or 10·1 per cent. were released departmentally, against 3,265 or 12·2 per cent. in the previous year; and 21,157 cases or 84·6 per cent. were sent by Inspectors for trial, as against 22,018 cases or 82·5 per cent. in 1896. These results are fairly satisfactory. In the Nellore and Bellary Sub-Divisions the proportion of releases on proof of ignorance or inadvertence is unduly large and considerably in excess of that for the previous year. The Nellore figure is explained as being due to the inclusion of a number of cases of ganja cultivation in the returns; that for Bellary needs further explanation. There was a marked improvement in the final percentage in the Cocanada, Masulipatam and Negapatam Sub-Divisions, but there is still room for improvement in all of them.

137. One thousand nine hundred and six searches were conducted as against 2,776 in the previous year, showing a decrease of 870. The chief cause for the falling off was the issue of strict orders for a reduction of the number of searches by the substitution of detection in the open. Another cause was enforced obedience to the High Court ruling in Criminal Appeal No. 702 of 1895 in which it was held that the practice of the department which had up to that time been to search without warrant almost invariably was illegal and that no ground would justify the dispensing with a warrant except that the delay involved in obtaining it would prevent the detection of the offence. The departmental officers report 160 cases lost in consequence of this ruling, 144 of them being cases in which the search was unsuccessful owing to the delay in the obtaining of warrants, though the officers at the time they applied for them were not provided with proof that such delay as would prevent the detection of the offence would occur. Six cases were lost on account of the publicity involved in obtaining the warrant and in ten the officers proceeded to obtain the warrant, but finding that the information had leaked out before they had been able to do so gave up the cases. Two hundred and eighty salt cases were lost with reference to the same ruling.

138. The annexed statement shows the number of cases in which arrests made under cover of the Abkari Act were declared illegal. 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 concerned have been reported for punishment to their departmental superiors. There was a satisfactory decrease in the number of these cases on the whole, but the Calicut Sub-Division increased its figure from 4 to 15, or a quarter of the total for the Presidency.

Sub-Divisions.	By officers of the Department.	By Police.	By Village Magistrates, &c.	Total.	Percentage to total number of cases disposed of.
1	2	3	4	5	6
Chicacole	1896 .. 3	.. ..	.. ..	3	0·3
.. .. .	1897 .. 1	.. ..	1 ..	1	0·07
Cocanada	1896 .. 1	1 ..	1 ..	2	0·2
.. .. .	1897 .. 2	.. ..	.. ..	2	0·1
Masulipatam	1896 .. 1	.. ..	.. ..	1	0·09
.. .. .	1897 .. 3	.. ..	.. ..	3	..
Nellore	1896 .. 7	3 ..	1 ..	11	0·4
.. .. .	1897 .. 6	4 ..	1 ..	11	0·35
Arcot	1896 .. 14	2 ..	.. ..	16	1·5
.. .. .	1897 .. 5	.. ..	.. ..	5	·4
Bellary	1896 .. 2	.. ..	.. ..	2	0·5
.. .. .	1897 .. 4	.. ..	.. ..	4	0·7
Chingleput	1896 .. 2	.. ..	.. ..	2	1·5
.. .. .	1897 .. 12	.. ..	.. ..	12	0·7
Madras Town Circle ..	1896 .. 4	.. ..	.. ..	4	0·4
.. .. .	1897 .. 5	1 ..	.. ..	6	0·2
Negapatam	1896 .. 4	.. ..	.. ..	4	0·14
.. .. .	1897 .. 17	1 ..	.. ..	18	0·8
Trichinopoly	1896 .. 6	.. ..	2 ..	8	0·5
.. .. .	1897 .. 3	1 ..	.. ..	4	0·04
Tinnevelly	1896 .. 13	2 ..	.. ..	15	0·2
.. .. .	1897 .. 64	9 ..	2 ..	75	0·3
Calicut	1896 .. 50	6 ..	4 ..	60	0·25
Total	1896 ..	.. ..	.. ..	.. ..	.. ..
.. .. .	1897 ..	.. ..	.. ..	.. ..	.. ..

139. The number of cases pending for enquiry before the officers of the department on the 31st December 1897 was 911 or 3·6 per cent., against 840 or 3·1 per cent. at the end of 1896. There was an improvement in the disposal of cases as compared with the previous year in the Arcot Sub-Division. In the Bellary Sub-Division the number of cases left undisposed of was excessive, amounting to no less than 11 per cent. of the whole. This will be largely improved, it is hoped, by the division of the Anantapur and Bellary districts into two circles apiece. The pendency in the Chicacole and Nellore Sub-Divisions was also high.

140. The average time spent over disposal of a case between arrest or report and committal or release increased from 8·1 to 9·6 days. This is exclusive of cases which had to be kept on the files for long periods for special causes over which the Department has no control. Twenty-three circles showed an average pendency of over ten days, four (Hospet, Penukonda, Bhavani and Calicut) of from fifteen to twenty and four (Krishnapatnam, Markapur, Chittoor and Cuddalore) of over twenty. The Inspectors will be required to bestir themselves in this matter and will be aided, when possible, by the posting of empowered Assistants for their relief.

141. Three hundred and seventy-six cases were written off the accounts on account of the death or disappearance of parties or like causes, as against 521 in the previous year. The number of cases actually sent for trial were 87·8 as against 85·2 per cent. of the number disposed of.

142. There was a slight decrease in the proportion of persons acquitted, viz., from 632 or 2·6 per cent. to 505 or 2·1. The decrease was fairly distributed throughout the Sub-Divisions except Masulipatam, which showed an increase from 4·6 to 7·3 per cent., due to the fact that cases were sent for trial without proper enquiry. The officers concerned have been dealt with.

143. The amount of rewards granted in each Sub-Division during the year under report is given below :—

Sub-Divisions.	1896. Rs.	1897. Rs.
Chicacole	6,318	6,287
Cocanada	5,339	4,847
Masulipatam	7,115	3,348
Nellore	2,920	2,484
Arcot	10,617	12,591
Bellary	6,805	5,775
Chingleput	1,264	1,496
Madras Town Circle ..	578	778
Negapatam	4,145	2,498
Trichinopoly	10,189	9,465
Tinnevelly	5,362	3,927
Calicut	31,468	24,190
Total	91,620	77,686

There has been a decrease of nearly Rs. 14,000 in the amount granted in this way, nearly half of it occurring in the Calicut Sub-Division, where the Collector of Malabar and the Assistant Commissioner have set themselves to reduce the number of avoidable prosecutions to a minimum, a reduction in the rewards granted for such cases being one of their means of doing so. The Masulipatam Sub-Division also shows a large decrease, due partly to the falling off in detection and partly to the fact that some large special rewards were granted in the previous year. The Negapatam and Tinnevelly Sub-Divisions follow next. The decrease in them is attributed partly to the decrease in the number of cases reported and partly to a reduction in the scale of rewards granted. The Arcot Sub-Division again shows an increase following the increase in detection.

144. There was a considerable decrease in the number of assaults upon officers of the department as will be seen from the statement below. None of the cases were of any importance, and many would not have

been classed as assaults at all were the dictionary definition of the word as well known to native officers as the legal one :—

Sub-Divisions.	1896.	1897.
Chicacole	4	2
Cocanada	8	3
Masulipatam	2	1
Nellore	1	2
Arcot	14	15
Bellary	1	9
Chingleput	1	...
Madras Town Circle	...	...
Negapatam	3	2
Trichinopoly	12	6
Tinnevely	9	6
Calicut	32	5
Total	87	51

145. The following statement shows the number of inspections of depots and shops made by departmental officers in the several Sub-Divisions :—

Sub-Divisions.	1895-96.	1896-97.	1897-98.		
			Depots.	Shops.	Total.
Chicacole	20,909	25,909	1,476	20,736	22,212
Cocanada	21,507	24,275	3,908	22,845	26,753
Masulipatam	26,800	26,979	1,378	32,166	33,544
Nellore	13,050	13,267	858	13,003	13,861
Arcot	44,869	50,547	1,605	39,542	41,147
Bellary	21,808	27,468	1,660	32,014	33,574
Chingleput	16,705	11,771	503	13,243	13,746
Madras Town Circle	20,041	20,222	622	17,938	18,560
Negapatam	31,936	24,084	592	27,102	27,694
Trichinopoly	56,146	59,641	2,752	59,296	62,048
Tinnevely	20,338	24,770	942	27,197	28,139
Calicut	61,444	59,366	1,509	54,405	55,914
Total	354,553	368,299	17,705	359,487	377,192

There was an increase on the whole in the number of these inspections which is chiefly noticeable in the Masulipatam, Bellary and Tinnevely Sub-Divisions. The large decrease in the Arcot Sub-Division is reported to be due to the absence of certain Sub-Inspectors on famine duty and to frequent changes among the staff. No harm appears to have resulted.

146. The relations of officers of the department with other officials with whom they came in contact were in general of a satisfactory nature. The Collectors' reports, so far as they touch their conduct, are favourable. The difficulty of enforcing obedience to the abkari law in Malabar without having recourse to a large number of prosecutions continues. Elsewhere it has been enforced without friction. An occasional case of undue harassment of shop-keepers comes to light, as in the instance referred to in paragraph 130. When it does, sharp punishment overtakes the offender. The large reduction in the number of trivial cases shows how tendencies of this nature have been put down. No warrants were illegally issued.

CHAPTER IX.—FINANCIAL RESULTS.

147. The gross demand for the year amounted to Rs. 1,48,98,492 as against Rs. 1,51,43,146, and the gross collections to Rs. 1,45,01,473 as against Rs. 1,47,87,320 in the previous year. Appendix O gives the district figures. The following statement shows the details for each head of revenue :—

Detailed heads.	DEMAND.			COLLECTION.			Amount written off			BALANCE.		
	Arrears.	Current.	Total.	Arrears.	Current.	Total.	Arrears.	Current.	Total.	Arrears.	Current.	Total.
1. License fees of (a) Private distilleries (b) Do. warehouses (c) Wholesale vend depots	Rs. 1,500 (a) 1,500 (b) 200 (c) 8,685	Rs. 1,500 (a) 1,500 (b) 200 (c) 8,685	Rs. 1,500 (a) 1,500 (b) 200 (c) 8,685	Rs. 1,500 (a) 1,500 (b) 200 (c) 8,685	Rs. 1,500 (a) 1,500 (b) 200 (c) 8,685	Rs. 1,500 (a) 1,500 (b) 200 (c) 8,685	Rs. 1,500 (a) 1,500 (b) 200 (c) 8,685	Rs. 1,500 (a) 1,500 (b) 200 (c) 8,685	Rs. 1,500 (a) 1,500 (b) 200 (c) 8,685	Rs. 1,500 (a) 1,500 (b) 200 (c) 8,685	Rs. 1,500 (a) 1,500 (b) 200 (c) 8,685	Rs. 1,500 (a) 1,500 (b) 200 (c) 8,685
2. Excise duty on stock of spirits at the beginning of the year	Rs. 2,047	Rs. 2,047	Rs. 2,047	Rs. 2,047	Rs. 2,047	Rs. 2,047	Rs. 2,047	Rs. 2,047	Rs. 2,047	Rs. 2,047	Rs. 2,047	Rs. 2,047
3. Difference of excise duty on stock of spirits at the beginning of the year	Rs. 6,394	Rs. 6,394	Rs. 6,394	Rs. 6,394	Rs. 6,394	Rs. 6,394	Rs. 6,394	Rs. 6,394	Rs. 6,394	Rs. 6,394	Rs. 6,394	Rs. 6,394
4. Deficiency on guaranteed minimum revenue made good on excise duty	Rs. 17,355	Rs. 17,355	Rs. 17,355	Rs. 17,355	Rs. 17,355	Rs. 17,355	Rs. 17,355	Rs. 17,355	Rs. 17,355	Rs. 17,355	Rs. 17,355	Rs. 17,355
5. Rents of (a) Vend areas (b) Independent shops	Rs. 6,903	Rs. 6,903	Rs. 6,903	Rs. 6,903	Rs. 6,903	Rs. 6,903	Rs. 6,903	Rs. 6,903	Rs. 6,903	Rs. 6,903	Rs. 6,903	Rs. 6,903
6. Occasional license fees	Rs. 1,185	Rs. 1,185	Rs. 1,185	Rs. 1,185	Rs. 1,185	Rs. 1,185	Rs. 1,185	Rs. 1,185	Rs. 1,185	Rs. 1,185	Rs. 1,185	Rs. 1,185
7. Rents for the combined privileges of manufacture and vend	Rs. 8,785	Rs. 8,785	Rs. 8,785	Rs. 8,785	Rs. 8,785	Rs. 8,785	Rs. 8,785	Rs. 8,785	Rs. 8,785	Rs. 8,785	Rs. 8,785	Rs. 8,785
8. Rents for the privilege of manufacture and supply to vendors	Rs. 5,702	Rs. 5,702	Rs. 5,702	Rs. 5,702	Rs. 5,702	Rs. 5,702	Rs. 5,702	Rs. 5,702	Rs. 5,702	Rs. 5,702	Rs. 5,702	Rs. 5,702
9. Revenue derived in (a) License fees (b) Rents (c) Direct Government management	Rs. 49,063	Rs. 49,063	Rs. 49,063	Rs. 49,063	Rs. 49,063	Rs. 49,063	Rs. 49,063	Rs. 49,063	Rs. 49,063	Rs. 49,063	Rs. 49,063	Rs. 49,063
10. Rents of country spirits and toddy farms	Rs. 42	Rs. 42	Rs. 42	Rs. 42	Rs. 42	Rs. 42	Rs. 42	Rs. 42	Rs. 42	Rs. 42	Rs. 42	Rs. 42
11. Rents of (a) Vend areas (b) Independent shops	Rs. 1,124	Rs. 1,124	Rs. 1,124	Rs. 1,124	Rs. 1,124	Rs. 1,124	Rs. 1,124	Rs. 1,124	Rs. 1,124	Rs. 1,124	Rs. 1,124	Rs. 1,124
12. License fees of shops	Rs. 79,640	Rs. 79,640	Rs. 79,640	Rs. 79,640	Rs. 79,640	Rs. 79,640	Rs. 79,640	Rs. 79,640	Rs. 79,640	Rs. 79,640	Rs. 79,640	Rs. 79,640
13. Occasional license fees	Rs. 1,334	Rs. 1,334	Rs. 1,334	Rs. 1,334	Rs. 1,334	Rs. 1,334	Rs. 1,334	Rs. 1,334	Rs. 1,334	Rs. 1,334	Rs. 1,334	Rs. 1,334
14. Tree-tax	Rs. 1,44,671	Rs. 1,44,671	Rs. 1,44,671	Rs. 1,44,671	Rs. 1,44,671	Rs. 1,44,671	Rs. 1,44,671	Rs. 1,44,671	Rs. 1,44,671	Rs. 1,44,671	Rs. 1,44,671	Rs. 1,44,671
15. Transport duty on Hyderabad toddy	Rs. 2,26,769	Rs. 2,26,769	Rs. 2,26,769	Rs. 2,26,769	Rs. 2,26,769	Rs. 2,26,769	Rs. 2,26,769	Rs. 2,26,769	Rs. 2,26,769	Rs. 2,26,769	Rs. 2,26,769	Rs. 2,26,769
16. Brewery license fees	Rs. 13,568	Rs. 13,568	Rs. 13,568	Rs. 13,568	Rs. 13,568	Rs. 13,568	Rs. 13,568	Rs. 13,568	Rs. 13,568	Rs. 13,568	Rs. 13,568	Rs. 13,568
17. Excise duty on (a) Locally-made "foreign spirits" (b) Country-brewed beer (c) Methylated spirits	Rs. 1,272	Rs. 1,272	Rs. 1,272	Rs. 1,272	Rs. 1,272	Rs. 1,272	Rs. 1,272	Rs. 1,272	Rs. 1,272	Rs. 1,272	Rs. 1,272	Rs. 1,272

(a) One distillery changed hands during the year and so a double license fee was paid.

Detailed heads.	DEMAND.			COLLECTION.			Amount written off.			BALANCE.		
	Arrears.	Current.	Total.	Arrears.	Current.	Total.	Arrears.	Current.	Total.	Arrears.	Current.	Total.
	2	3	4	5	6	7	8	9	10	11	12	13
1												
Foreign Liquors and locally-made Liquors assessed at Tariff rates—cont.												
I. Wholesale												
II. Retail—												
(a) Shops	50	1,125	1,125	50	1,125	1,125	50	1,125	1,125	50	1,125	1,125
(b) Taverns	3,434	2,46,669	2,50,103	2,339	2,43,801	2,46,140	595	2,45,545	2,45,545	3,368	2,42,177	2,45,545
(c) Hotels	288	35,071	35,071	200	35,071	35,071	88	34,871	34,871	3,368	31,503	34,871
(d) Bars	..	1,375	1,663	..	1,375	1,375	..	1,375	1,375	..	1,375	1,375
(e) Refreshment and dak lines.	..	1,200	1,200	..	1,200	1,200	..	1,200	1,200	..	1,200	1,200
(f) Occasional licenses	..	1,775	1,775	..	1,775	1,775	..	1,775	1,775	..	1,775	1,775
(g) Special licenses	..	2,075	2,075	..	2,075	2,075	..	2,075	2,075	..	2,075	2,075
(h) Auctioneers' licenses	..	639	639	..	639	639	..	639	639	..	639	639
(i) Chemists' and Druggists' licenses	..	145	145	..	145	145	..	145	145	..	145	145
Total	4,334	4,20,725	4,25,059	3,651	4,16,923	4,20,574	683	4,16,240	4,16,240	3,802	4,12,438	4,16,240
Drugs other than Opium—Ganja, Bhang, &c.												
19. Rents of shops for the sale of ganja, bhang, and other intoxicating drugs prepared from the hemp plant.	629	65,235	65,864	546	64,640	65,186	46	64,194	64,194	37	63,817	64,194
20. Contributions for establishments employed at distilleries and warehouses	..	3,273	3,273	..	2,983	2,983	..	2,983	2,983	..	290	2,693
21. Penalties and forfeitures	1,944	41,326	43,270	1,521	39,655	41,176	67	40,108	40,108	366	39,742	40,108
22. Other miscellaneous items	4,100	26,202	30,302	897	29,305	30,202	441	28,761	28,761	2,762	26,000	28,761
Total	6,044	70,801	76,845	2,418	63,623	66,041	498	63,123	63,123	3,128	59,995	66,041
Opium.												
23. Pass duty on opium imported from Indore	2,36,881	1,38,43,624	1,41,80,505	2,35,366	1,36,35,063	1,37,70,429	18,300	1,36,11,129	1,36,11,129	33,215	1,35,77,914	1,36,11,129
24. Rents of vend areas	45,902	3,66,100	3,66,100	43,098	3,66,100	3,66,100	..	3,66,100	3,66,100	..	3,66,100	3,66,100
25. Fees for licenses for the sale of poppy heads	..	3,09,474	3,09,474	..	2,76,970	2,76,970	..	2,76,970	2,76,970	..	2,76,970	2,76,970
26. Revenue derived in Agency tracts	..	19,511	19,511	..	19,024	19,024	..	19,024	19,024	..	487	18,537
27. Miscellaneous	585	25,385	25,970	586	24,282	24,867	4	24,278	24,278	..	1,103	25,381
Total, Opium	45,566	7,21,421	7,67,987	43,758	6,87,286	7,31,044	11	6,86,275	6,86,275	2,797	6,83,478	6,86,275
Grand Total, Abkari and Opium	3,33,447	1,45,65,045	1,48,98,492	2,79,124	1,43,23,349	1,45,01,473	18,311	1,43,05,038	1,43,05,038	36,012	1,42,69,026	1,43,05,038

(e) Revised figure.

148. The total arrear demand under abkari and opium at the beginning of the year amounted to Rs. 3,33,447, of which Rs. 2,79,124 were collected and Rs. 18,311 remitted, leaving a balance of Rs. 36,012 at the end of the year.

149. The largest remissions of arrears were made in the districts of Gódvári, Kistna and Malabar and in the Madras Town Circle. In the three districts the irrecoverable sums consisted chiefly of tree-tax and toddy shop rents due by defaulting licensees. In Madras arrack shop licensees and foreign liquor tavern keepers were the chief defaulters.

150. The total current demand amounted to Rs. 1,45,65,045 against Rs. 1,48,79,400 in the previous year, showing a decrease of Rs. 3,14,355 or 2.1 per cent. The following statement shows the current demand under the several major heads of abkari and opium revenue for the year 1897-98 and seven preceding years:—

Heads of revenue.	1890-91.	1891-92.	1892-93.	1893-94.	1894-95.	1895-96.	1896-97.	1897-98.
Country spirits	Rs. 57,19,208	Rs. 54,50,225	Rs. 52,48,292	Rs. 54,57,301	Rs. 59,67,980	Rs. 62,37,473	Rs. 65,38,684	Rs. 60,98,828
Do. and toddy combined	71,668	48,695	25	200	328	228	1,485	1,818
Toddy	51,76,370	54,96,682	57,66,150	61,84,385	64,88,076	68,28,002	70,24,619	71,86,217
Foreign liquor	3,47,288	2,76,303	3,22,606	3,19,963	3,35,374	3,79,961	4,17,402	4,20,725
Hemp drugs	..	..	..	62,050	63,888	59,710	68,326	65,235
Miscellaneous	37,743	90,130	83,396	46,950	53,942	59,872	69,319	70,801
Total, Abkari	1,13,52,277	1,13,62,035	1,14,20,469	1,20,60,849	1,28,99,588	1,35,65,246	1,41,19,835	1,38,48,694
Opium	7,23,527	6,86,789	6,96,951	7,15,355	7,19,226	7,61,092	7,69,565	7,21,421
Grand Total, Abkari and Opium	1,20,75,804	1,20,48,824	1,21,17,420	1,27,76,204	1,36,18,814	1,43,26,338	1,48,79,400	1,45,65,045

151. The decrease of over four lakhs under country spirits occurred under excise duty, rents of vend areas and independent shops and rents for the combined privileges of manufacture and vend, and was due to a falling off in the consumption of country spirits and to poor rentals obtained at the sales owing to the general unfavourable state of the season and the high prices of food grains. There was an increase of over a lakh and a half under toddy due to the extension of the area under the tree-tax system and the enhancement of the rates of tree-tax in certain districts. The increase under foreign liquor was due to larger issues of locally-made foreign spirits and to the increased rentals for beer-taverns. The decrease under hemp drugs was due to the anticipated restrictions on cultivation of the hemp plant and on possession and transport of intoxicating drugs. Under opium the decrease of over Rs. 38,000 is attributed chiefly to the prohibition of the sale of preparations of the drug used for smoking. The small increase under the miscellaneous head calls for no remarks.

152. 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 amounted to 62 and 28 per cent., respectively, against 60 and 29 per cent., respectively, in the previous year. The remaining 10 per cent. consisted of license fees for distilleries, warehouses and wholesale depots and rents for the combined privileges of manufacture and supply and manufacture and sale in the rented areas and in the agency tracts.

The proportions borne by toddy-rentals and tree-tax to the total toddy revenue have been dealt with in paragraph 46; they were for the year under report 46.2 and 53.8 per cent. of the whole, respectively. Of the total abkari and opium revenue for the year, Rs. 61,85,511 or 42.5 per cent. was the result of auction sales of the various privileges.

153. Appendix P shows the collections (both arrear and current) under the several major heads as compared with those of the previous year. The results show a decrease in thirteen districts and an increase in nine and a net decrease of Rs. 2,85,847. Ganjam shows the largest

* Exclusive of the pass duty on opium imported into Travancore and Cochin.

shortfall, viz., Rs. 1,08,863. This is common to almost all heads of revenue but most marked in the case of arrack. The causes were unsuccessful sales owing to the state of the season and renters' losses in the previous year, and decreased consumption for which the famine is also responsible. Vizagapatam showed a fall of Rupees 49,582 for similar reasons. In Bellary a decrease of Rs. 64,895 occurred under both arrack and toddy rentals and was due to the unfavourable character of the season and to a strike against the introduction of the tree-tax system. The prevalence of the bubonic plague in parts of the Hyderabad State and the Bombay Presidency and the consequent prohibition of the principal festivals also affected the collections of tree-tax and transport duty. Similar causes were responsible for a fall of Rs. 48,004 in Anantapur. Chingleput, Madras and North Arcot showed a decrease of nearly a lakh and a half of rupees between them, the first two being affected under the head of country spirits and the latter under toddy and opium. High prices were the chief cause and there was some emigration of labour from Madras and Chingleput. South Canara was also affected by the season and showed a general decrease of Rs. 35,479. Salem and Trichinopoly showed decreases which were smaller, but still considerable, and which have not been adequately explained. There was a large increase on the other hand in Tinnevely, Madura and Coimbatore due to keen competition at the sales and in Madura also to the successful working of the tree-tax system.

154. The balance which remained to be collected at the end of the year under both arrears and current was Rs. 3,76,724 against Rs. 3,33,447, the opening balance of the year. The amount had been reduced at the end of August to Rs. 92,730.

155. According to the Accountant-General's books, the total receipts under abkari and opium for 1897-98, exclusive of interest on arrears, amounted to Rs. 1,46,19,606 against Rs. 1,48,96,566 of 1896-97, showing a decrease of Rs. 2,76,960. The following statement explains the difference between the Accountant-General's figures and those given in the statement in paragraph 147, *supra*. The larger figures given by the Accountant-General are, as usual, due to advance payments :—

District or office.	Amount as per Treasury account.	DEDUCT		Net collections.	ADD		Amount as per demand, collection and balance statement.
		Collections made on account of other districts.	Collections on account of future kists.		Collections made in other districts.	Collections made in advance and subsequently brought to account.	
1	2	3	4	5	6	7	8
	RS.	RS.	RS.	RS.	RS.	RS.	RS.
1. Ganjam	3,05,154	161	9,029	2,95,964	25	9,617	3,05,606
2. Vizagapatam	5,50,233	12	8,417	5,32,004	88,011	14,255	6,34,270
3. Gódvári	12,71,110	301	18,207	12,22,284	2,03,000	524	14,25,808
4. Kistna	8,79,064	36	9,027	8,69,993	10,451	11,291	8,91,735
5. Nellore	2,90,553	..	4,873	2,85,671	1,31,176	3,124	4,19,871
6. Cuddapah	2,90,094	10,276	39,740	2,40,078	1,00,203	38,316	3,78,592
7. Anantapur	4,38,067	6,149	55,057	3,77,037	54,642	49,803	4,31,482
8. Bellary	5,36,594	3,684	15,382	5,17,521	27,353	4,824	5,49,998
9. Kurnool	3,39,312	9,428	41,581	2,88,303	4,451	14,515	3,07,269
10. Madras Town Circle	14,42,461	3,33,335	38,432	10,70,694	2,45,230	41,287	13,57,211
11. Chingleput	3,40,191	256	3,817	3,46,118	81,433	5,462	4,32,013
12. North Arcot	15,82,721	8,07,832	17,985	7,56,904	1,14,682	35,834	9,07,420
13. South Arcot	7,42,191	1,28,422	37,282	5,76,487	58,940	31,172	6,66,599
14. Tanjore	13,57,202	2,27,593	95,659	10,33,855	14,399	1,02,338	11,50,590
15. Trichinopoly	3,85,520	18,828	23,166	3,43,526	54,653	18,510	4,16,689
16. Madura	5,62,280	26	28,515	5,33,739	95,355	22,411	6,51,505
17. Tinnevely	3,97,249	16,200	3,328	3,77,741	17,410	5,921	4,01,072
18. Coimbatore	7,88,095	1,08,855	33,750	6,45,490	1,72,638	29,727	8,47,855
19. The Nilgiris	3,09,121	19,557	11,799	2,77,765	64,852	12,723	3,55,340
20. Salem	7,14,468	17,719	17,465	6,76,484	1,61,166	15,432	8,53,082
21. South Canara	5,07,027	19,743	14,753	4,71,831	1,050	15,468	4,88,349
22. Malabar	5,41,212	11	9,831	5,25,420	42,512	11,185	5,79,117
23. Travancore	2,667	† 2,667	..	..	..	..	..
24. Bombay Account Current	38,000	† 38,000	..	..	..	..	..
Total	1,46,19,606	17,69,091	5,37,095	1,22,64,104	17,43,632	4,93,737	1,45,01,473

* Explanations for discrepancies in these figures have been called for from Collectors.

† Paid by the Travancore Government for the privilege of levying import duty on tobacco consumed at Anjengo and credited under excise collections on account of Malabar.

‡ Duty on opium supplied to the Native States of Cochin and Travancore.

156. Under the orders of the Government of India contained in its letter communicated with G.O., No. 800, Financial, dated 27th September 1897, two-fifths of the aggregate charges of the combined Salt and Abkari Department are taken as the proportion debitable to Excise. They amount, for the year under report, to Rs. 9,89,306 against Rs. 7,06,113 in the previous year, in which one-fourth was the assumed proportion. If the calculation had been made on the same basis in that year the proportion would have been Rs. 11,29,781. There was thus an actual decrease in spite of the increase in tree-tax establishments. This was due to a decrease under some of the heads peculiar to Salt.

157. The net abkari and opium receipts for 1897-98, after deducting charges, amounted to Rs. 1,36,30,300 against Rs. 1,41,90,453, showing a decrease of Rs. 5,60,153 as compared with the amount realized in 1896-97 :—

	1896-97.	1897-98.
	RS.	RS.
Receipts as per Accountant-General's figures ...	1,48,96,566	1,46,19,606
Charges	7,06,113	9,89,306
Net receipts ...	1,41,90,453	1,36,30,300
Decrease ...	5,60,153	

The decrease appears larger than it really is owing to the change in the method of calculating the charges. Had the computation for 1897-98 been adopted in the previous year also, the shortfall would have been Rs. 1,36,485.

158. The incidence per head of the population (as per census of 1891) of the total gross excise (abkari and opium) receipts amounted to As. 6-6 against As. 6-8 in the previous year. Allowing for an increase of population at the usual rate of 10 *per mille per annum*, the incidence of taxation would amount to As. 6-1 against As. 6-4 in the previous year.

159. The statistics required by the Government of India, Finance and Commerce Department, in its Order, No. 721-Ex., dated 20th February 1893, are given in Appendix Q. Form 2 showing the particulars of excise charges is omitted as it is impossible to give them under the system of calculation adopted in this Presidency.

160. 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.

(Signed) C. G. TODHUNTER,

OFFICE OF THE BOARD OF REVENUE
(SEPARATE REVENUE),
Madras, 28th September 1898.

Ag. Secretary to the Commissioner of
Salt, Abkari and Separate Revenue.

(True Copy.)

(Signed) EDMUND MILLETT,
Assistant Secretary.

APPENDIX A.

STATEMENT showing the various systems in force at the close of 1897-98 in each district for the manufacture and sale of country spirits and toddy.

District.	Country spirits.	Toddy.
Gánjám— (a) Ordinary tracts ..	The supply is under the contract distillery system. The privilege of sale is separately disposed of by auction in small vend areas except in the towns of Chatrapur, Berhampur, Gopalpur, Ichchhapuram, Sompeta, Russelkonda, Bellugunta, Aska, Parlá-kimedi, Calingapatam and Chicacole, the number of vend areas being 34. The shops in the excepted towns are separately sold.	The shops are separately sold under the tree-tax system.
(b) Agency tracts ..	The Khonds and Savarubs are allowed to distil spirits free for home consumption, &c., but not for sale. For the supply of others than Khonds and Savarubs a fixed number of stills is allowed for each muttah, licenses therefor being disposed of by auction. In the 122 Agency villages to which the Abkari Act, I of 1886, was extended in July 1893, the contract distillery supply system is in force, the tract being divided into three vend areas.	In the 122 villages to which the Abkari Act, I of 1886, was extended in July 1893, the renting system is in force, but no shops have been opened. Elsewhere no revenue is collected.
Vizagapatam— (a) Ordinary tracts ..	The supply is under the contract distillery system. The privilege of sale is separately sold by vend areas except in the Vizagapatam taluk and in the towns of Narsapatnam, Yellunanchili, Anakapalle, Kasinkota, Bimlipatam, Vizianagram, Chipurapalle and Palkonda where the shops are separately sold. The number of vend areas is 23.	The shops are separately sold under the tree-tax system.
(b) Agency tracts ..	The four villages to which the Abkari Act, I of 1886, was extended from 1st April 1890 are under the contract distillery supply system and are included in the adjoining vend areas of the ordinary tracts. No shops have, however, been opened in them. The exclusive privilege of manufacturing and selling country spirits in the Gunupur and Parvatipuram rent areas is leased out from year to year. In the remaining Agency tracts each shop is leased out separately.	The shops are separately sold under the tree-tax system in the 30 villages in which the Abkari Act, I of 1886, is in force. Elsewhere toddy is left free.
Gódvári— (a) Ordinary tracts ..	The exclusive privilege of manufacture and sale is disposed of in rent areas, subject to the payment of tree-tax on the trees from which toddy is drawn for distillation. The number of rent areas is 80 and the number of stills in each is limited.	The tree-tax system is in force and the exclusive privilege of sale is sold by rent areas except in the towns of Mandapeta, Amalapuram, Achanta, Palakollu, Narsapur, Cocanada, Samalkot, Tellaveru, Rajahmundry, Dowlaishworam, Peddapuram, Ellore, Pithapuram and Tuni where the shops are separately sold. The number of rent areas is 129.
(b) Agency tracts ..	The exclusive privilege of manufacture and sale in 31 villages of the Polavaram, Chódavaram and Yellavaram divisions is disposed of under the tree-tax system in 6 rent areas. In the Telaga villages of the Bhadrachalam, Polavaram, Chódavaram and Yellavaram divisions, the monopoly of manufacture and sale of spirits made from the <i>Japa</i> or <i>Mowha</i> flower is sold by auction. In the Koya and Reddi villages, 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 villages of the Polavaram, Yellavaram and Chódavaram divisions, and the exclusive privilege of sale is disposed of in 6 rent areas. In the other tracts no revenue is collected.
Kistna	The supply is under the contract distillery system except in the Munagala and Lingagiri zamindaris where the renting system is in force and the exclusive privilege of manufacture and sale is sold subject to the payment of tree-tax on the trees from which toddy is drawn for distillation, the purchaser of the privilege being allowed to manufacture and sell jaggery arrack also. In the remaining portion of the Nandigama taluk and in the towns of Masulipatam, Pedana, Gudur, Guntur, Bezvada, Nuzvid, Narasaraopet, Vinukonda and Gudivada, the shops are separately disposed of. Elsewhere the privilege of sale is disposed of in vend areas (55 in number) of which one (Nizam-patam) is being worked under the direct management of Government and two (Kaldividi and Kykalur) under the commission system.	The shops are separately sold under the tree-tax system.

APPENDIX A—cont.

Statement showing the various systems in force at the close of 1897-98 in each district for the manufacture and sale of country spirits and toddy—cont.

District.	Country spirits.	Toddy.
Nellore	The supply is under the private distillery system. The shops are separately sold in the taluks of Nellore, Gudur, Kávali, Kandukur and Ongole and in the Venkatagiri and Poir divisions and in the towns of Rápur, Atmakúr, Udayagiri and Kani-giri. The exclusive privilege of sale in the rest of the district is sold in 16 vend areas.	The shops are separately sold under the tree-tax system.
Cuddapah	The supply is under the private distillery system, and the shops are separately sold except in the Badvel taluk, where the exclusive privilege of sale is disposed of in 3 vend areas.	Do. do.
Anantapur	The supply is under the private distillery system, and the shops are separately sold except in the rural tracts of the Madakasira taluk, where the exclusive privilege of sale is disposed of in 3 vend areas.	Do. do.
Bellary	The supply is under the private distillery system, and the shops are separately sold except in portions of the Kudligi, Hadagalli and Harpanahalli taluks, where the exclusive privilege of sale is disposed of in five vend areas.	Do. do.
Kurnool	The shops are separately sold under the private distillery supply system.	Do. do.
Madras Town Circle ..	Do. do.	The tree-tax system is in force and shops are divided into classes, the license fee for each class being fixed with reference to the amount of tree-tax paid during the lease 1896-97. The shops are separately sold under the tree-tax system.
Chingleput (exclusive of the Saidapet taluk).	Do. do.	Do. do.
North Arcot	Do. do.	Do. do.
South Arcot	The supply is under the private distillery system and the shops are separately sold except in 5 vend areas adjoining the French territory of Pondicherry.	Do. do.
Tanjore	The shops are separately sold under the private distillery supply system.	Do. do.
Trichinopoly	Do. do.	Do. do.
Madura	Do. do.	Do. do.
Tinnevelly	Do. do.	Do. do.
Coimbatore	Do. do.	Do. do.
The Nilgiris	Do. do.	No toddy revenue is raised.
Salem	Do. do.	The shops are separately sold under the tree-tax system.
South Canara— (a) Mangalore taluk, Uppinangadi taluk, Kasaragod taluk (excluding the Hos- drug and Kasara- god still areas).	The tract is under the direct management of Government, the supply of spirits being obtained from the Vizagapatam distillery. The shops are separately sold.	Do. do.
(b) Udipi taluk— Coondapoor taluk, Hosdrug and Kasaragod still areas of the Kasaragod taluk.	The tract is under the renting system, but the privileges of manufacture and sale are separated. There are five manufacturing areas, and the renters are given the privilege of manufacturing spirit from toddy drawn from marked trees on which tree-tax has been paid and of supplying at fixed rates a certain number of independent shops attached to them. Sub-stills for the manufacture of weak liquor are allowed, and certain renters are required to maintain depots for the convenience of shop keepers.	Do. do.
Malabar— (a) The Wynaad taluk.	The supply is under the private distillery system. The taluk is sold as a single vend area.	No toddy revenue is raised.

APPENDIX A—cont.

Statement showing the various systems in force at the close of 1897-98 in each district for the manufacture and sale of country spirits and toddy—cont.

District.	Country spirits.	Toddy.
Malabar—cont.		
(b) The rest of the district (except Cochin and the Attapadi valley).	The supply is under the contract distillery system. Arrack is manufactured from toddy drawn from trees marked free of tax and supplied to licensed vendors at fixed rates. The shops are separately sold.	The shops are separately sold under the tree-tax system.
Cochin.		
(c) Cochin town	The exclusive privilege of manufacture and sale is disposed of under the renting system. The tract is sold as one rent area. The renter is allowed the option of manufacturing spirits from toddy drawn from trees which have paid tax, or of importing them from Native Cochin or Travancore free of duty.	Do. do.
(d) Eleven outlying patoms of British Cochin.	The tract is under the combined arrack and toddy renting system. The exclusive privilege of manufacturing and vending country spirits and toddy is disposed of conjointly. The tract is sold as two rent areas.	....
(e) Other outlying patoms.	No abkari revenue is raised .. .. .	....
(f) Settlements of Anjengo and Tangasseri.	The management of Abkari revenue is leased to the Travancore Government in consideration of the payment of a lump sum.	....
(g) Attapadi valley	The exclusive privilege of manufacture and sale is disposed of under the renting system. The tract is sold as one rent area. The renter is allowed the option of manufacturing spirits from rice, jaggery, toddy or any other recognised material, or of purchasing them from licensed vendors in Malabar, Coimbatore or the Nilgiri district.	No toddy revenue is raised.

APPENDIX A—(ABSTRACT).
STATEMENT showing the progress made in 1897-98 as compared with 1896-97 in introducing the several improved methods of administration for country spirits and toddy.

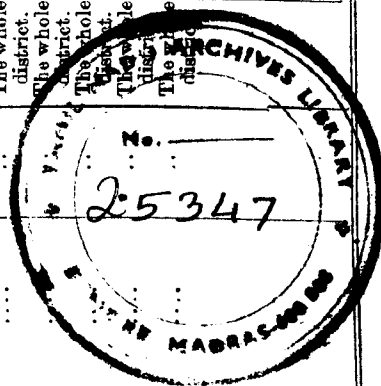
District.	ARRACK.					TODDY.				
	Contract distillery supply system.	Private distillery supply system.	System of independent sale of shops.		Tree-tax system.	System of independent sale of shops.		Tree-tax system.		
1	1896-97.	1896-97.	1896-97.	1897-98.	1896-97.	1896-97.	1897-98.	1896-97.	1897-98.	
Ganjam..	The whole district except the major portion of the Agency tracts.	As in 1896-97.	..	..	As in 1896-97.	The whole district except the Agency tracts.	As in 1896-97.	The whole district except the Agency tracts.	As in 1896-97.	
Vizagapatam ..	The whole district except the major portion of the Agency tracts.	As in 1896-97.	..	..	As in 1896-97.	The whole of the ordinary tracts of the district and four Agency villages.	As in 1896-97.	The whole of the ordinary tracts of the district and four Agency villages.	As in 1896-97.	
Giddavari ..	....	..	..	..	....	The whole district except the major portion of the Agency tracts.	As in 1896-97.	The towns of Mandapeta, Amalapuram, Achanta, Piliakollu, Narsapur, Cocanada, Samalkot, Tallavaru, Rajahmundry, Dowlaishwaram, Peddapuram, Ellore, Pithapuram and Tuni	As in 1896-97.	

APPENDIX A--(ABSTRACT)--cont.
Statement showing the progress made in 1897-98 as compared with 1896-97 in introducing the several improved methods of administration for country spirits and toddy--cont.

Districts.	ABSTRACT.						TODDY.	
	Contract distillery supply system.		Private distillery supply system.		System of independent sale of shops.		Tree-tax system.	
	1896-97.	1897-98.	1896-97.	1897-98.	1896-97.	1897-98.	1896-97.	1897-98.
1	2	3	4	5	6	7	8	9
Kistna ..	The whole district except the Munagala and Lingagiri zamindaris of the Nandigama taluk.	As in 1896-97.	..	..	The towns of Masulipatam, Pedana, Gundur, Jaggayyapeta, Nandigama, Guntur, Bezawada, Nuzvid, Narasaraopet, Vinnukonda, Gudivada (eleven towns under the contract distillery supply system).	The Nandigama taluk except the Munagala and Lingagiri zamindaris, and the towns of Masulipatam, Pedana, Gundur, Narasaraopet, Vinnukonda, Gudivada (eleven towns under the contract distillery supply system).	The whole district.	As in 1896-97 ..
Nellore ..	....	..	The whole district.	As in 1896-97.	The Nellore, Gundur, Kaval, Kandukur and Ongole taluka, the Venkatagiri and Polur divisions and the towns of Rapur, Atmakur, Udayagiri and Kanigiri (five taluks, two divisions and four towns).	The whole district except the Badvel taluk and the Cuddapah town.	The whole district.	As in 1896-97 ..
Juddapah ..	....	..	The whole district.	As in 1896-97.	The whole district except the Badvel taluk and the Cuddapah town.	The whole district except the Badvel taluk.	The whole district.	As in 1896-97 ..
Kantrapur ..	....	..	The whole district.	As in 1896-97.	The whole district except the rural tracts of the Madakasira taluk.	As in 1896-97 ..	..	The whole district (under the tree-tax system).

APPENDIX A--(ABSTRACT)--cont.
Statement showing the progress made in 1897-98 as compared with 1896-97 in introducing the several improved methods of administration for country spirits and toddy--cont.

Districts.	ABSTRACT.						TODDY.	
	Contract distillery supply system.		Private distillery supply system.		System of independent sale of shops.		Tree-tax system.	
	1896-97.	1897-98.	1896-97.	1897-98.	1896-97.	1897-98.	1896-97.	1897-98.
1	2	3	4	5	6	7	8	9
Bellary ..		..	The whole district.	As in 1896-97.	The whole district except five vend areas.	The whole district except five vend areas.	....	The whole district (under the tree-tax system).
Kurnool ..		..	The whole district.	As in 1896-97.	The whole district.	As in 1896-97 ..	The whole district.	As in 1896-97 ..
Madras .. Town Circle.		..	The whole circle.	As in 1896-97.	The whole circle ..	As in 1896-97 ..	The whole circle ..	As in 1896-97 ..
Chingleput (exclusive of the Saidapet taluk).		..	The whole district.	As in 1896-97.	The whole district.	As in 1896-97 ..	The whole district.	As in 1896-97 ..
North Arcot ..		..	The whole district.	As in 1896-97.	The whole district.	As in 1896-97 ..	The whole district.	As in 1896-97 ..
South Arcot ..		..	The whole district.	As in 1896-97.	The whole district except six vend areas adjoining the French territory of Pondicherry.	The whole district except five vend areas adjoining the French territory of Pondicherry.	The whole district.	As in 1896-97 ..
Tanjore ..		..	The whole district.	As in 1896-97.	The whole district.	As in 1896-97 ..	The whole district.	As in 1896-97 ..
Trichinopoly ..		..	The whole district.	As in 1896-97.	The whole district.	As in 1896-97 ..	The whole district.	As in 1896-97 ..
Madura ..		..	The whole district.	As in 1896-97.	The whole district.	As in 1896-97 ..	The whole district.	As in 1896-97 ..
Tinnevely ..		..	The whole district.	As in 1896-97.	The whole district.	As in 1896-97 ..	The whole district.	As in 1896-97 ..
Coimbatore ..		..	The whole district.	As in 1896-97.	The whole district except the Kollegal taluk and the Sathyamangalam taluk (under the tree-tax system).	The whole district except the Kollegal taluk and the Sathyamangalam taluk (under the tree-tax system).	The whole district (under the tree-tax system).	The whole district (under the tree-tax system).



APPENDIX A—(ABSTRACT)—cont.

Statement showing the progress made in 1897-98 as compared with 1896-97 in introducing the several improved methods of administration for country spirits and toddy—cont.

Districts.	ARRACK.				TODDY.			
	Contract distillery supply system.		Private distillery supply system.		System of independent sale of shops.		Tree-tax system.	
	1896-97.	1897-98.	1896-97.	1897-98.	1896-97.	1897-98.	1896-97.	1897-98.
1	2	3	4	5	6	7	8	9
The Nilgiris ..	....	..	The whole As in district.	1896-97.	The whole district.	As in 1896-97	No toddy revenue is raised in the district.	1897-98.
Salem ..	....	..	The whole As in district.	1896-97.	The whole district.	As in 1896-97	The whole district.	As in 1896-97.
South Canara ..	The Mangalore and Uppinangadi taluks, and the Kasaragod taluk except the Hosdurg and Kasaragod still areas (under the contract distillery supply system). The rest of the district (under the renting system).	..	..	..	The Mangalore and Uppinangadi taluks, and the Kasaragod taluk except the Hosdurg and Kasaragod still areas (under the contract distillery supply system). The rest of the district (under the renting system).	As in 1896-97	The whole district.	As in 1896-97.
Malabar ..	The Chirakkal, Kottayam, Kurumbanad, Calicut, Ernad, Ponnani, Waiyand (excluding the Attapadi valley) and the Palghat taluks.	As in 1896-97.	The Wynad taluk.	As in 1896-97.	The Chirakkal, Kottayam, Kurumbanad, Calicut, Ernad, Ponnani, Waiyand (excluding the Attapadi valley) and the Palghat taluks (under the contract distillery supply system).	As in 1896-97	The whole district exclusive of the Wynad taluk, the Attapadi valley of the Waiyand taluk, Anjengo, Tangasseri and the seventeen outlying pattoms of British Cochin (under the tree-tax system).	As in 1896-97.

APPENDIX B.

STATEMENT showing the number of Arrack and Toddy rent areas sold and of Arrack and Toddy Shops opened in the several districts during the years 1896-97 and 1897-98.

Districts.	ARRACK.							
	Shops separately sold.		Vend areas.				Total number of shops.	
			Number.		Shops.			
	1896-97.	1897-98.	1896-97.	1897-98.	1896-97.	1897-98.	1896-97.	1897-98.
1	2	3	4	5	6	7	8	9
1. Ganjām	65	62	38	(a) 37	539	556	604	618
2. Vizagapatam	57	57	23	23	199	191	256	248
3. Gôdâvari	..	..	86	86	1,276	1,310	1,276	1,310
4. Kistna	36	(b) 87	59	(b) 57	985	836	1,021	923
5. Nellore	291	291	16	16	84	91	375	382
6. Cuddapah	536	523	4	(c) 3	33	23	569	546
7. Anantapur	275	209	3	3	13	10	288	219
8. Bellary	203	198	5	5	15	16	218	214
9. Kurnool	423	314	..	..	..	..	423	314
10. Madras Town Circle	109	110	..	..	..	..	109	110
11. Chingleput	227	229	..	..	..	..	227	229
12. North Arcot	619	603	..	..	..	..	619	603
13. South Arcot	763	752	6	(d) 5	133	112	896	864
14. Tanjore	222	224	..	..	..	..	222	224
15. Trichinopoly	261	273	..	..	..	..	261	273
16. Madura	457	485	..	..	..	..	457	485
17. Tinnevely	329	841	..	..	..	..	329	841
18. Coimbatore	550	589	..	..	..	..	550	589
19. The Nilgiris	31	31	..	..	..	..	31	31
20. Salem	494	489	..	..	..	..	494	489
21. South Canara	759	681	5	(e) 5	..	..	759	681
22. Malabar	575	614	5	5	81	(f) 80	656	(f) 694
Total ..	7,282	7,162	250	245	3,858	3,225	10,640	10,387

Districts.	TODDY.							
	Shops separately sold.		Vend areas.				Total number of shops.	
			Number.		Shops.			
	1896-97.	1897-98.	1896-97.	1897-98.	1896-97.	1897-98.	1896-97.	1897-98.
10	11	12	13	14	15	16	17	
1. Ganjām	393	382	..	..	..	..	393	382
2. Vizagapatam	618	593	..	..	..	..	618	593
3. Gôdâvari	87	85	129	129	1,163	1,155	1,250	1,240
4. Kistna	1,347	1,112	..	..	..	..	1,347	1,112
5. Nellore	861	771	..	..	..	..	861	771
6. Cuddapah	628	510	..	..	..	..	628	510
7. Anantapur	743	547	..	..	..	..	743	547
8. Bellary	574	532	..	..	..	..	574	532
9. Kurnool	912	790	..	..	..	..	912	790
10. Madras Town Circle	472	468	..	..	..	..	472	468
11. Chingleput	466	473	..	..	..	..	466	473
12. North Arcot	1,151	1,182	..	..	..	..	1,151	1,182
13. South Arcot	473	470	..	..	..	..	473	470
14. Tanjore	2,069	2,083	..	..	..	..	2,069	2,083
15. Trichinopoly	268	271	..	..	..	..	268	271
16. Madura	939	920	..	..	..	..	939	920
17. Tinnevely	769	755	..	..	..	..	769	755
18. Coimbatore	930	931	..	..	..	..	930	931
19. The Nilgiris	..	..	..	..	..	..	..	..
20. Salem	938	927	..	..	..	..	938	927
21. South Canara	1,285	1,264	..	..	..	..	1,285	1,264
22. Malabar	1,329	1,381	..	..	..	..	1,329	1,381
Total ..	17,252	16,447	129	129	1,163	1,155	18,415	17,602

(a) The decrease in the number of vend areas is due to the amalgamation of the Chicacole Northern Khandam and the Narasannapet Khandam.

(b) The increase in the number of shops and the decrease in the number of vend areas are due to the further extension of the independent shop system to the Nandigama taluk (excluding the Munagala and Lingagiri zamindaris).

(c) The decrease is due to the sale of the shops in the Cuddapah town separately in 1897-98.

(d) The decrease is due to the extension of the system of separate sale of shops to the Cuddalore Cusba firka.

(e) Represents the five manufacturing areas in the rented tracts of the district.

(f) Includes four shops for the sale of both arrack and toddy opened during the year in the outlying pattoms of British Cochin.

APPENDIX C.
STATEMENT showing the consumption of Country Spirits, distribution of Shops, &c., in the several Taluks and Towns during the year 1897-98.

Taluk and towns.	Popula- tion as per census of 1891.	Area.	Number of shops opened.	CONSUMPTION.				Con- sumption per head (at proof).	Sales per shop (at proof).	Square miles per shop.	Popula- tion per shop.	REPORTED AVERAGE SELLING PRICE PER GALLON OF				Remarks.
				20° under- proof.	30° under- proof.	60° under- proof.	Total reduced to proof strength.					20° under- proof.	30° under- proof.	60° under- proof.		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	
GANJAM DISTRICT.																
Excise—Contract Distillery Supply System																
Tracts in which shops were not sold separately.																
Berhampur taluk	620,247	1,762	387	10	4,256	29,364	14,729	.024	38	4.6	1,603	4 0 0	3 13 8	2 6 5		
Berhampur town	300,984	1,619	81	..	984	3,697	2,168	.007	27	20.0	3,716	..	3 9 6	2 7 0		
Goomsur "	559,793	1,323	94	..	1,614	5,641	3,386	.006	40	15.8	6,664	..	4 14 5	3 1 0		
Chitacole "	18,388	358	4	..	..	75	30	.002	8	89.6	4,597	..	..	3 0 0		
Parlakimedi maliahs	1,499,412	5,062	556	10	6,854	38,767	20,313	.014	37	9.1	2,697	4 0 0	4 1 0	2 8 0		
Total ..																
Tracts in which shops were sold separately.																
Berhampur taluk—																
Berhampur town	36,259	5	9	54	10,078	4,381	9,090	.251	1,010	0.6	4,029	4 8 0	3 0 0	2 0 0		
Gopalpur "	2,865	1	6	4	513	5,566	2,589	.904	432	0.2	478	4 8 0	3 0 0	1 8 0		
Chatrapur "	2,691	1	5	3	545	4,649	2,243	.865	449	0.2	518	4 0 0	3 6 5	2 3 4		
Ichchhapuram, "	5,911	6	6	..	380	8,100	3,506	.591	584	1.0	985	..	3 4 11	1 12 6		
Sompeta "	5,619	2	7	..	187	2,748	1,230	.219	176	0.3	803	..	3 9 4	2 3 2		
Goomsur taluk—																
Aska town	4,265	1	4	2	900	1,793	1,349	.314	337	0.3	1,066	4 0 0	3 1 1	2 1 0		
Bellegurta "	2,235	1	4	..	59	1,521	250	.112	62	0.3	559	..	3 13 2	2 4 0		
Russellkonda "	3,412	0.17	5	3	1,134	3,528	2,207	.647	441	0.08	682	4 8 0	3 2 8	2 1 1		
Chitacole taluk—																
Chitacole town	24,062	3	10	..	3,332	5,494	4,530	.188	453	0.3	2,406	..	4 8 0	2 14 8		
Calingsapatam "	4,844	2	1	..	156	1,088	544	.112	544	2.0	4,844	..	4 11 9	3 0 0		
Parlakimedi "	16,390	2	5	..	140	3,054	1,320	.081	264	0.4	3,278	..	4 7 9	3 0 3		
Total ..	108,453	24	62	66	17,424	41,522	28,868	.266	465	0.4	1,749	4 7 5	3 5 7	2 2 7		
Grand Total ..	1,607,866	5,086	613	76	24,278	80,289	49,171	.031	80	8.2	2,602	4 6 5	3 8 10	2 5 2		

APPENDIX C—cont.
Statement showing the consumption of Country Spirits, distribution of Shops, &c., in the several Taluks and Towns during the year 1897-98—cont.

Statement showing the consumption of Country spirits, distillation of Country spirits, and consumption of Country spirits, distillation of Country spirits, and consumption of Country spirits, distillation of Country spirits, and consumption of Country spirits, distillation of Country spirits, and consumption of Country spirits, distillation of Country spirits, and consumption of Country spirits, distillation of Country spirits, and consumption of Country spirits, distillation of Country spirits, and consumption of Country spirits, distillation of Country spirits, and consumption of Country spirits, distillation of Country spirits, and consumption of Country spirits, distillation of Country spirits, and consumption of Country spirits, distillation of Country spirits, and consumption of Country spirits, distillation of Country spirits, and consumption of Country spirits, distillation of Country spirits, and consumption of Country spirits, distillation of Country spirits, and consumption 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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 1897-98—cont.

Taluk and towns.	Popula- tion as per census of 1891.	Area.	Number of shops opened.	CONSUMPTION.					Con- sump- tion per head (at proof).	Sales per shop (at proof).	Square miles per shop.	Popula- tion per shop.	REPORTED AVERAGE SELLING PRICE PER GALLON OF				Remarks.
				20° under- proof.	30° under- proof.	60° under- proof.	70° under- proof.	Total reduced to proof strength.					20° under- proof.	30° under- proof.	60° under- proof.	70° under- proof.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
GODAVARI DISTRICT.																	
Renting System.																	
Ramachandrapuram taluk.	261,194	399	177	..	..	13,109	25,345	12,847	..	73	2-3	1,476	..	..	1 8 0	1 2 0	
Anakapalle taluk ..	256,081	506	140	..	..	21,510	..	8,604	..	61	3-6	1,829	..	..	1 8 0	..	..
Narasapur ..	230,325	437	148	..	..	..	40,648	12,194	..	82	3-0	1,556	..	..	..	1 2 6	..
Elimavaram ..	121,994	321	92	..	..	..	41,677	12,503	..	136	3-5	1,326	..	..	..	1 2 0	..
Tanuku ..	204,048	371	146	..	..	..	70,505	17,501	..	145	2-5	1,398	..	..	..	1 2 0	..
Coimbatore division ..	120,907	190	70	..	..	..	30,945	16,301	..	219	2-7	1,727	6 0 0	..	..	2 0 0	..
Rajahmundry taluk ..	145,139	412	84	..	94	..	53,237	16,346	..	195	4-9	1,728	8 0 0	6 0 0	..	1 9 6	..
Peddapuram ..	137,688	428	100	..	..	..	12,456	3,784	..	38	4-3	1,377	..	..	1 8 0	1 2 0	..
Eluru ..	171,985	729	149	..	..	..	93,530	28,500	..	191	4-9	1,154	6 0 0	6 0 0	..	1 3 3	..
Yernagudem ..	131,668	470	106	..	..	..	45,260	13,575	..	129	4-4	1,242	..	..	..	1 2 0	..
Pithapuram division.	83,824	192	38	..	..	..	..	2,528	..	67	5-1	2,206	..	..	..	1 2 0	..
Tuni ..	81,601	320	26	..	..	..	8,426	..	..	71	12-3	3,139	..	..	2 4 0	..	..
Polavaram ..	13,375	57	28	..	..	..	7,993	2,398	..	86	2-0	478	..	..	..	1 2 0	..
Chidavaram ..	2,963	6	4	..	..	..	465	123	..	31	1-5	741	..	..	..	1 2 0	..
Yellavaram ..	600	5	2	..	..	..	80	24	..	12	2-5	300	..	..	..	1 2 0	..
Total ..	1,963,442	4,843	1,310	917	117	39,357	450,557	151,725	..	116	3-7	1,499	6 12 8	6 0 0	1 9 5	1 3 8	

KISTNA DISTRICT.

Renting System.

Munagala and Linga- giri samindaris (Nan- digama taluk).	39,128	100	16	..	1,570	99	..	1,139	..	..	71	6-3	2,445	..	3 0 0	3 0 0	..
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Excise—Contract Distillery Supply System.

Taluk - Cattle Veterinary Supply System.																
Taluk in which shops were not sold separately.																
Tenali taluk ..	222,757	644	106	20	8,473	2,768	..	7,054	..	66	6-1	2,101	7 8 0	6 2 0	3 15 0	..
Rajahm ..	181,940	679	107	400	11,875	156	..	8,695	..	81	6-3	1,700	7 8 0	6 6 0	3 12 0	..
Satapalle taluk ..	138,617	714	93	..	8,025	..	..	5,618	..	60	7-7	1,490	..	6 0 0	..	..
Gunthar ..	143,456	487	75	..	9,613	..	..	6,729	..	90	6-5	1,912	..	6 0 0	..	..
Beavada taluk ..	85,736	423	43	..	4,350	..	..	3,045	..	71	9-8	1,593	..	5 10 0	..	..

APPENDIX C—cont.
Statement showing the consumption of Country Spirits, distribution of Shops, &c., in the several Taluks and Towns during the year 1897-98—cont.

Taluka and towns.	Popula- tion as per census of 1891.	Area.	Number of shops opened.	CONSUMPTION.					Con- sump- tion per head (at proof).	Sales per shop (at proof).	Square miles per shop.	Popula- tion per shop.	REPORTED AVERAGE SELLING PRICE PER GALLON OF				Remarks.
				20° under- proof.	30° under- proof.	60° under- proof.	70° under- proof.	Total reduced to proof strength.					20° under- proof.	30° under- proof.	60° under- proof.	70° under- proof.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
KISTNA DISTRICT—cont.																	
Excise—Contract Distillery Supply System—cont.																	
Taluks in which shops were not sold separately.																	
Gunthar taluk—	23,359	13	4	100	4,560	..	..	3,272	..	818	3-2	5,839	7 8 0	7 4 0	..	..	..
Beavada taluk—	20,741	4	6	255	6,676	..	..	4,877	..	813	0-7	3,457	7 8 0	6 15 0	..	..	..
Nandigama taluk—	(b) 3,064	(b) 11	(b) 1	..	300	..	..	210	..	210	11-0	3,064	..	5 4 0	..	..	..
Nandigama town, first half year.	(b) 9,717	(b) 14	(b) 3	..	1,150	50	..	825	..	275	4-7	3,239	..	6 9 0	4 8 0	..	..
Jaggayyapeta town, first half year.	97,573	561	53	..	3,119	..	..	2,183	..	41	10-5	1,652	..	5 7 0	..	..	..
Nandigama taluk (ex- cluding the Munagala and Lingagiri samindaris), second half year.	7,637	6	4	..	350	..	..	245	..	61	1-6	1,909	..	5 7 0	..	..	..
Nandigama town—	6,911	14	2	..	632	..	..	442	..	221	7-0	3,455	..	6 6 0	..	..	..
Narasapur taluk—	5,309	6	2	..	1,200	..	..	840	..	420	3-0	2,654	..	6 0 0	..	..	..
Gunthar taluk—	4,732	8	2	..	469	..	..	328	..	164	4-0	2,366	..	5 11 0	..	..	..
Bandur taluk—	38,809	4	8	10,268	..	..	..	8,214	..	1,027	0-5	4,951	..	6 9 0	..	..	..
Masulipatnam town.	3,580	4	3	..	481	..	..	302	..	100	1-3	1,193	..	6 0 0	..	..	..
Pedana ..	4,740	3	8	..	398	..	..	279	..	93	1-0	1,580	..	5 4 0	..	..	..
Gunthar ..	203,391	623	87	10,628	19,294	50	..	22,017	..	253	7-2	2,388	6 10 0	6 8 6	4 8 0	..	..
Grand Total ..	1,816,454	8,297	907	11,043	86,503	7,294	..	72,304	..	80	9-1	2,003	6 9 0	6 2 7	3 6 0	..	..

(b) Not included in the total of trade in which shops are sold separately.

Statement showing the consumption of Country Spirits, distribution of Shops, &c., in the several Taluks and Towns during the year 1897-98—cont.

Taluk and towns.	Popula- tion as per census of 1891.	Area.	Number of shops opened.	CONSUMPTION.				Con- sumption per head (at proof).	Sales per shop (at proof).	Square miles per shop.	Popula- tion per shop.	REPORTED AVERAGE SELLING PRICE PER GALLON OF			Remarks.
				20° under- proof.	30° under- proof.	60° under- proof.	Total reduced to proof strength.					20° under- proof.	30° under- proof.	60° under- proof.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
NELLORE DISTRICT.															
Excise—Private Distillery Supply System.															
Tracts in which shops were not sold separately.		SQ. MLS.		GALS.	GALS.	GALS.	GALS.	GALS.	GALS.			ES. A. P.	ES. A. P.	ES. A. P.	
Rāpūr taluk ..	58,094	580	10	..	1,071	..	750	-013	75	58-0	5,809	..	6 0 0	..	
Atmakūr taluk ..	96,712	622	18	..	1,171	..	820	-008	45	34-5	5,373	..	6 0 0	..	
Udayagiri taluk ..	95,844	867	14	..	1,013	..	709	-007	51	61-9	6,846	..	6 0 0	..	
Kanigiri ..	127,512	1,001	20	..	658	..	460	-004	23	50-0	6,876	..	6 8 0	..	
Darsi division ..	84,631	616	12	..	1,111	..	778	-009	65	51-3	7,053	..	6 4 8	..	
Podili ..	68,466	564	17	..	575	..	402	-006	24	33-1	4,027	..	6 7 1	..	
Total ..	531,259	4,250	91	..	5,599	..	3,919	-007	43	46-7	5,838	..	6 3 6	..	
Tracts in which shops were sold separately.															
Nellore taluk ..	197,912	638	78	..	21,359	..	14,951	-076	192	8-2	2,537	..	5 8 0	..	
Gāḍūr ..	136,009	910	57	..	6,996	..	4,897	-036	86	16-0	2,386	..	5 15 9	..	
Rāpūr taluk— Rāpūr town ..	3,217	16	1	..	227	..	159	-049	159	16-0	3,217	..	6 0 0	..	
Atmakūr taluk— Atmakūr town ..	4,442	18	1	..	232	..	163	-037	163	18-0	4,442	..	6 0 0	..	
Kāvali taluk ..	83,109	548	20	..	3,363	..	2,354	-028	118	27-4	4,155	..	6 0 0	..	
Udayagiri taluk— Udayagiri town ..	4,383	4	1	..	93	..	65	-015	65	4-0	4,383	..	6 0 0	..	
Kandukur taluk ..	148,475	787	34	..	3,549	..	2,484	-017	73	23-1	4,367	..	5 14 8	..	
Kanigiri taluk— Kanigiri town ..	3,710	13	1	..	263	..	184	-049	184	13-0	3,710	..	6 8 0	..	
Ongole taluk ..	235,240	797	71	..	10,719	..	7,504	-033	106	11-2	3,172	..	5 3 8	..	
Ventagiri division ..	56,387	426	13	..	2,053	..	1,437	-025	111	32-8	4,837	..	6 0 0	..	
Edūr division ..	69,593	358	14	..	2,997	..	2,098	-030	150	25-6	4,971	..	5 14 1	..	
Total ..	932,477	4,515	291	..	51,851	..	36,295	-039	125	15-5	3,204	..	5 9 10	..	
Grand Total ..	1,463,736	8,765	382	..	57,450	..	40,215	-027	106	22-9	3,632	..	5 10 10	..	

Statement showing the consumption of Country Spirits, distribution of Shops, &c., in the several Taluks and Towns during the year 1897-98—cont.

Taluk and towns.	Popula- tion as per census of 1891.	Area.	Number of shops opened.	CONSUMPTION.				Con- sumption per head (at proof).	Sales per shop (at proof).	Square miles per shop.	Popula- tion per shop.	REPORTED AVERAGE SELLING PRICE PER GALLON OF			Remarks.
				20° under- proof.	30° under- proof.	60° under- proof.	20° under- proof.					30° under- proof.	60° under- proof.		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
CUDDAPAH DISTRICT.															
Excise—Private Distillery Supply System.															
Tracts in which shops were not sold separately.	93,152	755	23		1,414		990	-010	43	32.8	4,050		5 13 7		
Badvel Taluk ..															
Tracts in which shops were sold separately.															
Sidhant taluk ..	66,810	606	21	863	786		1,240	-018	59	28.9	3,181	6 13 9	5 11 11		
Pullampet ..	149,109	979	60	1,247	4,756		4,827	-029	72	16.3	2,485	5 7 1	5 1 5		
Proddatur ..	98,418	478	55	5,030	55		4,063	-041	74	8.7	1,789	4 14 7	4 4 0		
Puivenda ..	105,842	701	68	3,453	101		2,833	-026	42	10.3	1,556	5 0 0	4 11 11		
Rayachoti ..	113,236	997	37	1,645	42		1,345	-011	36	26.9	2,060	6 1 10	4 8 9		
Kadiri ..	134,915	1,158	68	2,175	1,928		3,090	-022	45	17.0	1,984	4 9 1	3 12 0		
Cuddapah ..	164,899	764	72	4,859	6,552		8,544	-055	119	10.6	2,151	to	5 1 8		
Vayalpad ..	137,043	831	46	1,840	1,053		2,209	-017	48	18.1	2,761	7 2 1	5 11 0		
Madanapalle ..	127,352	837	18	2,169	845		2,326	-018	129	46.5	7,075	5 2 4	3 13 4		
Jammalamadugu taluk ..	101,296	615	78	6,506	27		5,224	-051	67	7.9	1,298	5 0 6	5 5 0		
Total ..	1,178,920	7,967	523	29,787	16,246		35,201	-029	67	15.2	2,254	5 7 3	4 10 3		
Grand Total ..	1,272,072	8,722	545	29,787	17,659		36,191	-028	66	15.9	2,330	5 7 3	4 11 10		
ANANTAPUR DISTRICT.															
Excise—Private Distillery Supply System.															
Tracts in which shops were not sold separately.	63,097	430	10	23	719		522	-008	52	43.0	6,310	6 0 0	4 13 1		
Madakasira taluk ..															
Tracts in which shops were sold separately.															
Anantapur taluk ..	104,484	799	24	4	1,954		1,371	-013	57	33.3	4,354	6 12 0	6 0 0		
Gooty ..	142,917	1,052	64	3,452	2,756		4,691	-033	73	16.4	2,233	6 0 0	6 0 0		
Tadipatri ..	112,668	641	49	3,497	33		2,821	-025	58	13.0	2,289	6 12 0	6 0 0		
Dharmavaram ..	66,137	611	18	622	916		1,139	-017	63	33.9	3,674	6 0 0	6 0 0		
Penukonda ..	81,103	847	34	157	2,561		1,881	-024	58	19.0	2,386	6 0 0	5 12 0		
Hindupur ..	80,847	481	9	24	369		327	-007	70	53.4	8,953	6 0 0	6 0 0		
Yalvandur taluk ..	71,887	791	10		546		382	-005	38	79.1	7,184		5 13 8		
Madakasira taluk— Madakasira town ..	4,896	9	1		292		204	-042	204	9.0	4,896		6 0 0		
Total ..	664,867	5,021	209	7,756	10,017		13,316	-019	63	24.0	3,181	6 5 5	5 14 10		
Grand Total ..	727,984	5,451	219	7,779	10,786		13,738	-019	63	24.9	3,324	6 5 5	5 13 7		

APPENDIX C—cont.
Statement showing the consumption of Country Spirits, distribution of Shops, &c., in the several Taluks and Towns during the year 1897-98—cont.

Taluk and towns.	Popula- tion as per census of 1891.	Area.	Number of shops opened.	CONSUMPTION.				Con- sumption per head (at proof).	Sales per shop (at proof).	Square miles per shop.	Popula- tion per shop.	REPORTED AVERAGE SELLING PRICE PER GALLON OF				Remarks.
				20° under- proof.	30° under- proof.	60° under- proof.	Total reduced to proof strength.					20° under- proof.	30° under- proof.	60° under- proof.		
														13	14	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	
BELLARY DISTRICT.																
Excise—Private Distillery Supply System.																
Tracts in which shops were not sold separately.																
Kadligi taluk	77,106	791	1	..	29	..	20	001	20	791.0	77,106	..	5 11 6	..	..	
Hadagalli taluk	76,517	463	4	..	166	..	116	001	29	115.7	19,129	..	6 0 0	..	..	
Harpanahalli taluk	72,115	571	11	..	602	..	421	006	38	51.9	6,556	..	7 0 0	..	..	
Total	225,738	1,825	16	..	797	..	557	002	35	114.1	14,109	..	6 11 11	..	..	
Tracts in which shops were sold separately.																
Bellary taluk	180,353	961	57	617	30,348	..	21,737	121	381	17.0	3,164	5 0 0	5 10 7	..	..	
Hospet "	92,512	540	19	25	2,740	..	1,938	021	102	28.4	4,869	6 0 0	5 0 0	..	..	
Adoni "	160,795	839	33	4,332	2,652	..	5,322	033	161	25.4	4,873	6 0 0	5 1 3	..	..	
Alor "	88,088	686	43	2,554	1,877	..	3,357	038	78	16.0	2,049	6 0 0	6 0 0	..	..	
Rayadrug "	78,366	629	26	30	1,659	..	1,186	015	46	24.2	3,014	6 0 0	5 12 8	..	..	
Kadligi taluk—	3,343	9	1	..	176	..	123	037	123	9.0	3,343	..	6 10 11	..	..	
Kadligi town "	6,136	15	1	..	60	..	42	007	42	15.0	6,136	..	5 14 3	..	..	
Hansi "	1,345	6	1	..	17	..	12	009	12	6.0	1,345	..	5 10 8	..	..	
Tulaballi "	1,632	9	1	..	17	..	12	007	12	9.0	1,632	..	6 13 1	..	..	
Ooljini "	2,999	17	1	..	67	..	47	016	47	17.0	2,999	..	6 12 0	..	..	
Bevinurahalli town.	802	9	1	..	10	..	7	009	7	9.0	802	..	5 0 0	..	..	
Siribi "	933	7	1	..	2	..	1	001	1	7.0	933	..	6 0 0	..	..	
Hadagalli taluk—	4,441	8	1	..	148	..	104	023	104	8.0	4,441	..	6 0 0	..	..	
Huvindagalli town "	3,713	7	1	..	213	..	149	040	149	7.0	3,713	..	6 0 0	..	..	
Hampasagar "	3,118	9	1	..	82	..	57	018	57	9.0	3,118	..	6 0 0	..	..	
Hirehadagalli "	1,378	7	1	..	21	..	15	011	15	7.0	1,378	..	6 0 0	..	..	
Pennikal "	2,160	11	..	..	..	..	..	..	..	..	..	..	..	..	..	
Itvi "	2,209	13	..	..	..	..	..	..	..	..	..	..	..	..	..	
Sogi "	1,164	8	..	..	..	..	..	..	..	..	..	..	..	..	..	
Kattibennur "	2,750	7	..	..	..	..	..	..	..	..	..	..	..	..	..	
Myar "	2,572	12	..	..	..	..	..	..	..	..	..	..	..	..	..	
Holalu "	1,043	9	..	..	..	..	..	..	..	..	..	..	..	..	..	
Harkanahala "	884	15	..	..	..	..	..	..	..	..	..	..	..	..	..	
Hyarodu "	2,091	16	..	..	..	..	..	..	..	..	..	..	..	..	..	
Magalam "	7,842	18	..	..	..	..	..	..	..	..	..	..	..	..	..	
Harpanahalli taluk—	767	6	..	..	..	..	..	..	..	..	..	..	..	..	..	
Harpanahalli town "	1,517	8	..	..	..	..	..	..	..	..	..	..	..	..	..	
Kulaballi "	654,953	3,881	198	7,558	40,579	..	34,452	053	174	19.6	3,308	5 14 8	5 10 0	..	..	
Nandibevur "	880,691	5,706	214	7,558	41,376	..	35,009	039	164	26.7	4,115	5 14 8	5 10 4	..	..	
Total	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
Grand Total	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	

APPENDIX C—cont.

Statement showing the consumption of Country Spirits, distribution of Shops, &c., in the several Taluks and Towns during the year 1897-98—cont.

Taluks and towns.	Popula- tion as per census of 1891.	Area.	Number of shops opened.	CONSUMPTION.			Total reduced to proof strength.	Con- sumption per head (at proof).	Sales per shop (at proof).	Square miles per shop.	Popula- tion per shop.	REPORTED AVERAGE SELLING PRICE PER GALLON OF				Remarks.
				20° under- proof.	30° under- proof.	60° under- proof.						20° under- proof.	30° under- proof.	60° under- proof.		
															GALS.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	
KURNOOL DISTRICT.																
Private Distillery Supply System.																
Tracts in which shops were sold separately.																
Ramallakot taluk	124,971	846	29	5,141	7	..	4,118	..032	142	29.2	4,309	6 0 0	5 4 0	..	..	..
Nandikothur "	88,560	1,322	46	2,735	151	..	2,294	..025	50	28.8	1,925	6 12 3	5 9 0	..	..	..
Nandyal "	96,292	854	48	4,430	44	..	3,574	..037	74	17.8	2,006	6 0 5	5 4 0	..	..	..
Sirvel "	65,168	613	51	3,173	236	..	2,704	..041	53	12.0	2,013	6 10 1	5 4 5	..	..	..
Koilkunda "	86,544	572	43	3,938	27	..	3,186	..036	74	13.3	2,013	7 2 0	6 0 0	..	..	..
Pattikonda "	138,793	1,134	65	4,483	904	..	4,219	..030	65	17.4	2,134	6 8 3	5 2 4	..	..	..
Cumbum "	117,602	1,056	24	..	1,243	..	870	..008	36	44.0	4,900	..	5 4 0	..	..	..
Markapur "	99,971	1,117	8	..	486	..	340	..003	43	139.6	12,496	..	6 0 0	..	..	..
Total ..	817,811	7,514	314	23,920	3,098	..	21,305	..026	67	23.2	2,604	6 7 4	5 5 9	..	..	..
MADRAS TOWN CIRCLE.																
Excise—Private Distillery Supply System.																
Tracts in which shops were sold separately.																
Madrass town	452,518	29	48	65	66,068	..	46,299	..102	964	0.6	9,427	6 4 0	6 0 0	..	..	..
Outside shops	..	..	4	..	2,413	..	1,659	..066	242	5.5	3,620	..	6 0 0	..	..	..
Cantonment shops	224,472	341	3	..	6,817	..	4,772	..027	..	..	..	..	5 12 0	..	..	..
Rest of the Saidapet taluk.	..	..	56	..	12,181	..	8,557	..027	..	..	..	..	5 4 0	..	..	..
Total ..	676,990	370	110	65	87,479	..	61,287	..091	557	3.4	6,154	6 4 0	5 12 11	..	..	..
CHINGLEPUT DISTRICT.																
Excise—Private Distillery Supply System.																
Tracts in which shops were sold separately.																
Conjeevaram taluk	218,671	514	71	..	18,003	..	12,602	..058	177	7.2	3,080	..	4 15 2	..	..	..
Chingleput "	137,291	436	18	..	3,374	..	2,352	..017	131	24.2	7,627	..	6 0 0	..	..	..
Madurantakam "	263,137	696	18	..	2,356	..	1,649	..006	92	38.7	14,618	..	6 0 0	..	..	..
Ponneri "	122,418	347	45	..	8,329	..	5,830	..048	129	7.7	2,720	..	5 1 4	..	..	..
Tiruvallur "	236,939	758	77	..	9,233	..	6,463	..027	84	9.8	3,077	..	5 8 0	..	..	..
Total ..	978,456	2,751	229	..	41,295	..	28,906	..029	126	12.0	4,273	..	5 3 11	..	..	..

16

APPENDIX C—cont.
Statement showing the consumption of Country Spirits, distribution of Shops, &c., in the several Taluks and Towns during the year 1897-98—cont.

Taluk and towns.	Popula- tion as per census of 1891.	Area.	Number of shops opened.	Consumption.			Con- sumption per head (at proof).	Sales per shop (at proof).	Square miles per shop.	Popula- tion per shop.	Reported average selling price per gallon of			Remarks.	
				20° under- proof.	30° under- proof.	60° under- proof.					Total reduced to proof strength.	20° under- proof.	30° under- proof.		60° under- proof.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16

Tinnevely District.															
Excise—Private Distillery Supply System.															
Towns in which shops were sold separately.	Sq. Mls.	Gals.	Gals.	Gals.	Gals.	Gals.	Gals.	Gals.	Gals.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Total
Tinnevely taluk ..	184,728	327	33	20	10,015	..	7,027	-038	185	8.6	4,861	5 5 2	5 5 8	..	..
Ottapidam ..	342,145	1,061	80	..	14,468	..	10,128	-029	127	13.3	4,277	..	5 15 4	..	..
Nanguneri ..	174,418	730	31	..	1,146	..	802	-006	26	23.5	5,926	..	6 12 3	..	..
Ambasamudram ..	183,616	481	38	5	2,435	..	1,709	-009	45	12.7	4,832	7 8 0	6 4 9	..	..
Tenkasi ..	154,940	374	14	..	1,093	..	765	-005	55	26.7	11,067	..	5 2 8	..	..
Sankaranayakóvil ..	213,799	717	27	..	1,898	..	1,118	-005	41	26.5	7,918	..	6 0 0	..	..
Srivilliputhur ..	190,517	585	13	..	964	..	668	-003	51	45.0	14,655	..	6 0 3	..	..
Sattur ..	184,325	570	38	25	1,988	..	1,411	-008	37	15.0	4,851	7 0 0	6 4 7	..	..
Srivaihkuntam ..	287,503	542	62	..	4,572	..	3,200	-011	52	8.7	4,639	..	6 0 0	..	..
Total ..	1,916,095	5,387	341	50	38,269	..	26,828	-014	79	16.8	5,619	6 6 1	5 13 8	..	..

Tinnevely District.

Excise—Private Distillery Supply System.

Coimbatore District.

Excise—Private Distillery Supply System.

Towns in which shops were sold separately.

Coimbatore taluk ..	307,194	804	78	12,850	4,144	..	13,181	-043	169	10.3	3,938	6 10 0	5 14 1	..	..	..
Paladam ..	270,390	741	92	7,309	601	..	6,198	-023	76	9.0	3,297	6 18 6	6 11 7	..	..	..
Erode ..	247,008	598	81	5,700	2,000	..	5,960	-024	74	7.4	3,049	7 0 6	6 12 9	..	..	..
Karur ..	211,794	612	52	731	5,342	..	4,324	-020	70	9.9	3,416	6 5 6	6 0 0	..	..	..
Dharmapuri ..	249,221	836	55	1,816	2,204	..	2,566	-010	47	15.2	4,531	6 4 2	6 0 4	..	..	..
Pollachi ..	183,669	710	31	2,417	..	..	1,984	-010	62	29.9	5,926	7 7 3	..	..	..	..
Udumalpet ..	143,056	583	45	4,852	15	..	3,892	-027	86	12.9	3,179	6 5 11	6 5 9	..	..	..
Satyamangalam taluk ..	184,105	1,185	84	8,328	16	..	6,673	-036	73	14.1	2,192	7 0 0	6 2 0	..	..	..
Kollegal ..	88,533	1,076	34	226	3,294	..	2,487	-028	73	31.6	2,604	5 0 10	5 4 10	..	..	..
Bhavani ..	119,869	715	37	4,308	1,172	..	4,267	-036	115	19.3	3,240	7 8 0	6 0 0	..	..	..
Total ..	2,004,839	7,860	589	48,037	18,688	..	51,512	-076	87	13.3	3,404	6 13 6	5 15 4	..	..	..

APPENDIX C—cont.
Statement showing the consumption of Country Spirits, distribution of Shops, &c., in the several Taluks and Towns during the year 1897-98—cont.

Taluk and towns.	Popula- tion as per census of 1891.	Area.	Number of shops opened.	Consumption.				Con- sumption per head (at proof).	Sales per shop (at proof).	Square miles per shop.	Popula- tion per shop.	Reported average selling price per gallon of			Remarks.
				20° under- proof.	30° under- proof.	60° under- proof.	Total reduced to proof strength.					20° under- proof.	30° under- proof.	60° under- proof.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
Nilgiri District.															
Excise—Private Distillery Supply System.															
Towns in which shops were sold separately.															
Ootacamund town	15,053	11	6	650	16,782	..	11,748	0.750	1,958	1.8	2,509	..	6 0 0	..	..
Coonoor	6,049	9	3	650	8,199	..	6,259	1.034	2,085	3.0	2,016	7 8 0	6 12 0	..	..
Nilgiri plateau	53,298	658	15	276	9,175	..	6,643	0.125	443	43.9	3,553	7 8 0	6 12 0	..	..
South-East Wynad	25,397	279	7	..	2,961	..	2,073	0.081	296	39.9	3,628	..	9 0 0	..	..
Total	99,797	957	31	926	37,117	..	26,723	0.267	862	30.9	3,219	7 8 0	6 10 11	..	..

Nilgiri District.

Excise—Private Distillery Supply System.

Salem District.

Excise—Private Distillery Supply System.

Towns in which shops were sold separately.

Salem taluk ..	417,379	1,071	65	62	19,896	..	13,619	-082	209	15.4	6,421	5 12 0	5 5 8	..	..	..
Tirupattur taluk ..	189,826	538	61	119	23,030	..	16,216	-086	266	8.8	3,095	6 0 0	6 0 0	..	..	..
Tiruchengodu ..	248,679	637	33	46	3,314	..	2,357	-009	71	19.3	7,635	6 0 0	6 0 0	..	..	..
Uttangudi ..	138,113	910	61	40	7,625	..	5,370	-039	38	14.9	2,264	5 10 0	6 0 0	..	..	..
Krishnagiri ..	162,128	659	54	..	6,139	..	3,597	-023	67	12.2	2,817	..	5 12 8	..	..	..
Attur ..	183,209	841	46	..	4,749	..	3,824	-018	72	18.3	3,983	..	5 15 7	..	..	..
Namakal ..	300,047	715	52	14	5,567	..	3,908	-013	75	13.7	5,770	6 0 0	6 0 0	..	..	..
Hoar ..	155,768	1,217	42	..	6,456	..	3,819	-024	91	28.9	3,708	..	5 13 3	..	..	..
Dharmapuri ..	178,442	941	75	184	12,243	..	8,717	-048	116	12.5	2,379	5 0 0	4 8 0	..	..	..
Total ..	1,982,691	7,529	489	455	86,519	..	60,927	-081	124	15.4	4,013	5 8 6	5 9 10	..	..	..

APPENDIX C—cont.
Statement showing the consumption of Country Spirits, distribution of Shops, &c., in the several Taluks and Towns during the year 1897-98—cont.

Taluks and towns.	Popula- tion as per census of 1891.	Area.	Number of shops opened.	CONSUMPTION.				Con- sumption per head (at proof).	Sales per shop (at proof).	Square miles per shop.	Popula- tion per shop.	REPORTED AVERAGE SELLING PRICE PER GALLON OF			Remarks.
				20° under- proof.	30° under- proof.	60° under- proof.	Total reduced to proof strength.					20° under- proof.	30° under- proof.	60° under- proof.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
Tracts in which shops were sold separately.															
Mangalore taluk (1st half-year).	303,812	635	232	..	18,090	..	12,663	0.042	56	2.7	1,310	..	3 0 0	..	..
Mangalore taluk (2nd half-year).	305,676	640	211	198	11,746	..	8,381	0.027	40	3.0	1,449	3 12 0	3 4 0	..	..
Kasaragod taluk exclud- ing the Hosdurg and Kasaragod still-areas (1st half-year).	72,174	95	18	..	508	..	356	0.005	20	5.3	4,010	..	3 0 0	..	..
Kasaragod taluk exclud- ing the Hosdurg and Kasaragod still-areas (2nd half-year).	72,174	95	17	..	370	..	259	0.004	15	5.6	4,246	..	3 0 3	..	..
Uppinangadi taluk exclud- ing a few villages (1st half-year).	165,716	1,162	173	..	10,394	..	7,276	0.046	42	6.7	900	..	3 12 0	..	..
Uppinangadi taluk (2nd half-year).	164,921	1,215	169	..	8,027	..	5,618	0.034	33	7.2	976	..	3 12 0	..	..
Total ..	642,771	1,950	397	198	49,135	..	34,553	0.064	87	4.9	1,367	3 12 0	3 5 5	..	..
Tracts in which shops were sold separately.															
Kasaragod taluk (Hosdurg and Kasaragod still- areas) (1st half-year).	135,603	665	45	2	1,705	20	1,203	0.009	27	14.8	3,013	4 8 0	3 0 0	1 8 0	..
Kasaragod taluk (Hosdurg and Kasaragod still- areas) (2nd half-year).	135,603	665	42	12	2,017	14	1,427	0.010	34	15.8	3,229	4 8 0	3 8 0	1 12 0	..
Uppinangadi taluk (a few villages) (1st half-year).	11,069	58	6	..	156	5	111	0.010	18	9.7	1,845	..	3 0 0	2 8 0	..
Uppinangadi taluk (a few villages) (2nd half-year).	243,261	710	178	193	9,614	15,207	13,367	0.055	75	4.0	1,367	2 12 0	2 8 0	1 8 0	..
Do. (1st half-year).	242,439	707	151	219	8,587	10,825	10,516	0.043	69	4.7	1,606	2 12 0	2 8 0	1 8 0	..
Do. (2nd half-year).	130,724	603	105	22	1,755	7,216	4,133	0.032	39	5.8	1,245	2 12 0	2 8 0	1 8 0	..
Coondapoor taluk (1st half-year).	131,546	611	91	64	2,630	4,497	3,691	0.028	40	6.7	1,446	3 0 0	2 8 0	1 11 4	..
Coondapoor taluk (2nd half-year).	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Total ..	5,09,588	1,983	284	512	25,464	38,784	34,448	0.068	121	7.0	1,794	2 13 3	2 9 9	1 7 6	..

Note.—The totals of the figures in columns 2 to 4 are for the second half-year.

Statement showing the consumption of Country Spirits, distribution of Shops, &c., in the several Taluks and Towns during the year 1897-98—cont.

Taluks and towns.	Popula- tion as per census of 1891.	Area.	Number of shops opened.	CONSUMPTION.				Con- sumption per head (at proof).	Sales per shop (at proof).	Square miles per shop.	Popula- tion per shop.	REPORTED AVERAGE SELLING PRICE PER GALLON OF			Remarks.
				20° under- proof.	30° under- proof.	60° under- proof.	Total reduced to proof strength.					20° under- proof.	30° under- proof.	60° under- proof.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
MALABAR DISTRICT.															
Excise—Private Distillery Supply System.															
Tracts in which shops were not sold separately.	76,762	sq. mls. 821	56	GALS. 8,047	GALS. ..	GALS. ..	GALS. 6,438	GALS. 0.084	GALS. 115	14.6	1,371	RS. A. P. 7 8 0	RS. A. P. ..	RS. A. P. ..	
Wynnad															
Excise—Contract Distillery Supply System.															
Tracts in which shops were sold separately.	310,941	648	62	331	5,439	307	4,195	0.013	68	10.4	5,015	3 8 0	3 0 0	2 0 0	
Chirakkal taluk	195,455	462	17	1,284	639	231	1,567	0.008	92	27.1	11,499	4 8 0	3 12 0	2 4 0	
Kottayam ..	304,077	538	111	18	6,169	2,655	5,388	0.018	48	4.8	2,739	3 12 0	3 0 0	1 14 0	
Karunbrant ..	237,682	339	101	3,959	21,439	603	18,208	0.077	180	3.3	2,363	3 12 0	3 0 0	1 11 0	
Calicut ..	339,488	811	72	2,017	3,907	377	4,499	0.013	62	11.2	4,715	4 8 0	3 12 0	2 4 0	
Ernad ..	332,355	963	75	2,246	7,799	1,611	3,001	0.009	40	12.8	4,431	4 5 7	3 11 6	2 2 10	
Walamand ..	372,133	613	73	560	4,623	2,968	4,951	0.013	68	8.4	5,098	5 4 0	4 8 0	2 4 0	
Palghat ..	445,290	390	103	595	4,805	247	3,938	0.009	38	3.7	4,362	4 5 0	3 7 8	2 3 5	
Ponnani ..															
Total ..	2,541,451	4,764	614	10,840	47,810	9,019	45,747	0.018	74	7.8	4,139	4 3 5	3 4 5	2 1 3	
Renting System—Separate Arrack Renting System.															
Tracts in which shops were not sold separately.	17,601	1.7	12	602	3,443	..	2,892	0.164	241	0.14	1,467	2 10 0	2 0 0	..	
Cochin town ..	(a)	(a)	8	197	204	..	300	..	38	..	..	3 4 0	3 0 0	..	
Atapadi valley ..															
Total ..			20	799	3,647	..	3,192	..	159	..	..	2 12 6	2 0 11	..	
Renting System—Joint arrack and toddy renting system.															
Tracts in which shops were not sold separately.	(b)	(b)	4	75	337	..	296	..	74	..	..	2 4 0	1 14 0	..	
Eleven outlying pottoms of British Cochin.															

(a) Included in the Walamand taluk, separate figures not being available.

(b) Not separately available. The population of the Cochin taluk excluding the Cochin town is 6114.

APPENDIX D.

STATEMENT showing the Revenue per Gallon of Country Spirits in the Excise Tracts of the Presidency, &c.

Tracts.	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
<i>Tracts in which shops were not sold separately.</i>	GALS.	RS.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Ganjām (excluding the towns of Berhampur, Gopalpur, Ichchāpuram, Chatrapur, Sompeta, Aska, Russelkonda, Bellugunta, Chicacole, Parlākīmedi and Calingapatam).	20,313	46,143	2 4 4	2 8 0	4 12 4	3 5 5	4 1 0
Vizagapatam (excluding the Vizagapatam taluk and the towns of Narasapatnam, Ellamanchili, Anakāpalle, Kasimkota, Bimlipatam, Vizianagram, Chipurupalle and Palkonda).	13,615	26,765	1 15 5	2 8 0	4 7 5	3 2 0	4 0 6
Kistna (excise tracts excluding the towns of Guntūr, Bezvada, Nuzvid, Vinukonda, Narasaraopet, Gudivāda, Masulipatam, Gudur, and Pedana and the Nandigāma taluk).	50,287	1,18,765	2 5 9	4 6 0	6 11 9	4 11 5	6 0 10
Nellore (excluding the Nellore, Kāvālī, Ongole, Kandukur and Gudur taluks, the towns of Rapur, Atmakūr, Udayagiri and Kani-giri and the Venkatagiri and Polur divisions).	3,919	7,158	1 13 3	4 6 0	6 3 3	4 5 6	6 3 6
Cuddapah (the Badvel taluk)	990	2,360	2 6 2	4 6 0	6 12 2	4 11 9	5 13 7
Anantapur (the Madakasira taluk excluding the Madakasira town).	522	503	0 15 0	4 6 0	5 5 6	3 11 10	4 13 1
Bellary (excluding the Bellary, Hospet, Adōni, Alār and Rayadrag taluks and twenty-two villages).	557	401	0 11 6	4 6 0	5 1 6	3 9 1	6 11 11
South Arcot (the Munnur, Vanur, Vikravandi, Valavanur and Nellikuppam firkas).	4,376	3,944	0 14 5	4 6 0	5 4 5	3 11 1	4 8 6
Malabar (Wynaad taluk)	6,438	11,410	1 12 4	5 10 0	7 6 4	5 2 10	6 9 0
<i>Tracts in which shops were sold separately.</i>							
Ganjām (Berhampur, Gopalpur, Ichchāpuram, Chatrapur, Sompeta, Aska, Russelkonda, Bellugunta, Chicacole, Parlākīmedi and Calingapatam towns).	29,858	39,429	1 5 10	2 8 0	3 13 10	2 11 3	3 5 7
Vizagapatam (the Vizagapatam taluk and the towns of Narasapatnam, Ellamanchili, Anakāpalle, Kasimkota, Bimlipatam, Vizianagram, Chipurupalle and Palkonda).	16,667	68,490	1 7 6	2 8 0	3 15 6	2 12 5	3 8 1
Kistna (the towns of Guntūr, Bezvada, Nuzvid, Vinukonda, Narasaraopet, Gudivāda, Masulipatam, Gudur and Pedana and the Nandigāma taluk, excluding the Munagila and Lingagiri Zamin-daris).	22,017	88,913	4 0 7	4 6 0	8 6 7	5 14 3	6 8 6
Nellore (the Nellore, Kāvālī, Ongole, Kandukur and Gudur taluks, the Rapur, Atmakūr, Udayagiri and Kani-giri towns and the Venkatagiri and Polur divisions).	36,296	80,396	2 3 5	4 6 0	6 9 5	4 9 10	5 9 10
Cuddapah (excluding the Badvel taluk).	35,201	55,336	1 9 2	4 6 0	5 15 2	4 2 7	4 10 8
Anantapur (the Anantapur, Gooty, Talpatri, Dharmavaram, Penukonda, Hindupur and Kalyandrag taluks and the Madakasira town).	13,216	20,753	1 9 1	4 6 0	5 15 1	4 2 7	5 14 10

APPENDIX D—cont.

Statement showing the Revenue per Gallon of Country Spirits in the Excise Tracts of the Presidency, &c.—cont.

Tracts.	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
<i>Tracts in which shops were sold separately—cont.</i>	GALS.	RS.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Bellary (the Bellary, Hospet, Adōni, Alār and Rayadrag taluks and twenty-two villages).	34,452	48,427	1 6 6	4 6 0	5 12 6	4 0 9	5 10 0
Karnool district	21,805	20,362	0 15 3	4 6 0	5 5 3	3 11 8	5 5 9
Madras town	46,299	1,21,620	2 8 7	5 10 0	8 2 7	5 11 5	6 0 0
Outside shops	1,659						
Cantonment shops	4,772	34,428	2 9 4	4 6 0	6 15 4	4 13 11	5 12 0
Rest of the Saidapet taluk	8,557						5 4 0
Chingleput (exclusive of the Saidapet taluk).	28,906	42,000	1 7 3	4 6 0	5 13 3	4 1 3	5 3 11
North Arcot district	63,743	1,21,525	1 14 6	4 6 0	6 4 6	4 6 4	5 4 10
South Arcot (excluding the Munnur, Vanur, Vikravandi, Valavanur and Nellikuppam firkas).	68,440	96,800	1 6 8	4 6 0	5 12 8	4 0 10	4 12 9
Tanjore district	33,361	47,976	1 7 0	4 6 0	5 13 0	4 1 1	5 2 5
Trichinopoly district	38,611	71,592	1 13 8	4 6 0	6 3 8	4 5 9	5 1 11
Madura	42,504	86,825	2 0 8	4 6 0	6 6 8	4 7 10	5 13 0
Tinnevely	26,828	58,868	2 3 1	4 6 0	6 9 1	4 9 7	5 13 8
Coimbatore	51,512	97,968	1 14 5	4 6 0	6 4 6	4 6 4	6 15 4
Nilgiri	26,723	74,928	2 12 10	5 10 0	8 6 10	5 14 5	6 10 11
Salem	60,927	115,411	1 14 4	4 6 0	6 4 4	4 6 3	5 9 10
South Canara (the Mangalore and Uppinangadi taluks and the Kasaragod taluk exclusive of the Kasaragod and Hosdrug still-areas).	34,553	29,304	0 13 7	2 2 4	2 15 11	2 1 7	3 5 5
Malabar (The Calicut, Palghat, Ponnāni, Chirakkal, Kottayam, Kurumbranāt, Ernad and Wala-vanad taluks excluding the Attapadi valley).	45,747	44,315	0 15 6	1 9 9	2 9 3	1 12 11	3 4 5

APPENDIX E.
STATEMENT showing the progress of the Toddy revenue in the tracts into which the Tree-tax system has been introduced.

Districts	Taluk or divisions.	Last year of old system.	Rentals in last year of old system.	1893-94.			1894-95.			1895-96.		
				Rentals.	Tree-tax.	Total.	Rentals.	Tree-tax.	Total.	Rentals.	Tree-tax.	Total.
1	2	3	4	5	6	7	8	9	10	11	12	13
Ganjam	Ganjam Sub-Magistrate's division	YEARS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
	Purushottapur Sub-Magistrate's division	..	..	..	..	..	..	..	..	..	..	..
	Berhampur Taluk Sub-Magistrate's division	..	..	..	..	..	..	..	..	..	..	..
	Berhampur Town Sub-Magistrate's division	..	..	..	..	..	..	..	..	..	..	..
	Ichchhapuram Sub-Magistrate's division	..	..	..	..	..	..	..	..	..	..	..
	Sompeta Sub-Magistrate's division	..	..	..	..	..	..	..	..	..	..	..
	Goonsar Sub-Magistrate's division	..	..	..	..	..	..	..	..	..	..	..
	Surada Sub-Magistrate's division	..	..	..	..	..	..	..	..	..	..	..
	Aska Sub-Magistrate's division	..	..	..	..	..	..	..	..	..	..	..
	Parlakimedi Sub-Magistrate's division	..	..	..	..	..	..	..	..	..	..	..
	Tekkali Sub-Magistrate's division	..	..	..	..	..	..	..	..	..	..	..
	Chitacole Sub-Magistrate's division	..	..	..	..	..	..	..	..	..	..	..
	Narasannapeta Sub-Magistrate's division	..	..	..	..	..	..	..	..	..	..	..
	Total	..	..	..	26,432	..	26,432	20,352	4,896	25,248	14,520	20,853	35,373
Visagapatam	Sarvasiddhi taluk	1891-92	3,695	798	8,288	26,432	20,352	7,303	8,283	1,396	7,046	8,442
	Palkonda	1892-93	5,065	2,523	4,007	8,288	980	12,950	17,700	5,561	13,660	19,221
	Visagapatam division	1891-92	8,357	3,515	17,877	44,077	4,750	12,950	17,700	5,561	13,660	19,221
	Bimlipatam	1891-92	2,864	1,134	5,195	17,877	1,282	4,577	5,859	1,188	4,632	5,840
	Anakapalle	1891-92	4,491	1,339	7,988	5,195	1,561	6,338	8,399	1,895	6,506	8,401
	Visanagaram	1891-92	8,825	2,081	10,423	7,988	1,561	6,338	8,399	3,099	8,580	11,679
	Chipurupalle	1892-93	3,875	1,900	3,856	10,423	2,781	8,089	10,870	3,099	8,580	11,679
	Golgonda	..	..	675	3,856	1,968	1,082	6,579	6,661	2,127	7,684	9,711
	Viravilli	..	..	1,815	675	675	803	..	802	1,641	1,641	3,282
	Surugavampukota	..	..	1,092	1,815	1,815	2,422	..	2,422	2,786	2,786	5,218
	Gajapatnagaram	..	..	1,182	1,092	1,092	1,197	..	1,197	1,806	1,806	3,612
	Salra	..	..	1,182	1,182	1,182	1,290	..	1,290	1,245	1,245	2,490
	Bobbili	..	..	877	..	877	1,270	..	1,270	1,236	1,236	2,472
	Parvatipuram	..	..	2,077	..	2,077	3,270	..	3,270	3,224	3,224	6,494
Total	..	..	..	22,035	44,454	66,489	24,377	48,112	72,489	28,784	53,346	82,130

APPENDIX E—cont.
Statement showing the progress of the Toddy revenue in the tracts into which the Tree-tax system has been introduced—cont.

Districts	Taluk or divisions.	1896-97.			1897-98.			1897-98.		
		Rentals.	Tree-tax.	Total.	Rentals.	Tree-tax.	Total.	Rentals.	Tree-tax.	Total.
14	15	16	17	18	19	20	21	22	23	24
Ganjam	Ganjam Sub-Magistrate's division	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	Purushottapur Sub-Magistrate's division	106	147	253	26	107	133	133	279	355
	Berhampur Taluk Sub-Magistrate's division	109	110	219	91	126	217	217	357	515
	Berhampur Town Sub-Magistrate's division	544	582	1,076	105	215	378	378	596	792
	Ichchhapuram Sub-Magistrate's division	1,411	2,240	3,651	376	1,374	2,608	2,608	3,982	4,560
	Sompeta Sub-Magistrate's division	1,159	1,482	2,641	267	1,076	1,876	1,876	2,946	3,369
	Goonsur Sub-Magistrate's division	53	41	94	29	25	3	3	40	72
	Surada Sub-Magistrate's division	514	121	635	54	182	359	359	541	634
	Aska Sub-Magistrate's division	161	37	198	33	29	39	39	78	127
	Parlakimedi Sub-Magistrate's division	7,163	26,683	33,846	224	242	622	622	864	1,313
	Tekali Sub-Magistrate's division	..	..	..	341	1,015	1,859	1,859	2,874	3,497
	Chitacole Sub-Magistrate's division	..	..	..	2,362	5,465	11,980	11,980	17,445	21,863
	Narasannapeta Sub-Magistrate's division	..	..	..	..	..	..	..	..	..
	Total	11,220	31,363	42,583	3,908	9,867	20,145	20,145	30,802	37,099
Visagapatam	Sarvasiddhi taluk	2,678	8,080	10,758	1,929	2,124	4,789	4,789	6,913	10,338
	Palkonda	793	3,612	6,405	670	1,338	3,259	3,259	4,627	5,826
	Visagapatam division	6,588	14,365	20,953	3,614	5,674	7,114	7,114	12,888	18,722
	Bimlipatam	1,525	4,893	6,418	894	705	2,564	2,564	3,289	6,081
	Anakapalle	2,426	6,693	9,119	1,398	1,976	3,728	3,728	5,704	8,405
	Visanagaram	3,045	9,017	12,062	1,492	2,926	4,125	4,125	7,061	9,829
	Chipurupalle	3,292	8,561	11,853	2,022	2,029	4,559	4,559	6,598	10,128
	Golgonda	1,477	1,242	2,719	356	514	1,112	1,112	1,626	2,379
	Viravilli	2,026	1,868	3,894	562	1,271	1,271	1,271	1,815	2,309
	Surugavarnpukota	1,749	1,427	3,176	761	698	1,271	1,271	1,815	2,309
	Gajapatinagaram	997	1,043	2,040	89	325	840	840	1,165	1,608
	Sakura	1,051	727	1,778	351	377	692	692	1,069	1,861
	Bobbili	2,150	1,161	3,311	486	486	1,857	1,857	2,654	3,405
	Parvatipuram	1,073	534	1,607	495	95	415	415	510	1,181
	Total	30,870	65,228	96,093	15,747	19,720	36,983	36,983	56,703	84,236

APPENDIX E—cont.
Statement showing the progress of the Toddy revenue in the tracts into which the Tree-tax system has been introduced—cont.

Districts.	Taluka or divisions.	1	2	1893-94.			1894-95.			1895-96.		
				Last year of old system.	Rentals in last year of old system.	Rentals.	Tree-tax.	Total.	Rentals.	Tree-tax.	Total.	Rentals.
Goddavari	Taluka or divisions.	3	4	5	6	7	8	9	10	11	12	13
		YEARS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
		1889-90	53,057	50,290	71,469	1,21,759	54,915	58,662	1,13,567	53,632	56,014	1,09,646
		1889-90	40,770	45,900	74,893	1,20,793	50,533	78,908	1,29,371	52,833	71,518	1,24,351
		1889-90	46,728	65,834	1,13,115	1,79,949	68,544	82,768	1,51,312	66,864	85,336	1,52,200
		1889-90	41,089	45,150	43,768	88,918	48,680	34,470	83,150	46,029	31,530	77,559
		1889-90	49,530	59,845	96,380	1,56,223	59,872	84,262	1,44,134	59,337	87,533	1,46,870
		1889-90	38,625	77,765	33,723	1,11,488	86,302	39,390	1,26,662	91,623	30,701	1,22,324
		1889-90	27,174	22,425	22,976	45,401	24,790	21,873	46,663	28,605	22,126	50,731
		1889-90	1,21,551	1,06,078	37,239	1,63,317	1,22,508	63,204	1,84,712	1,23,487	60,318	1,83,805
		1889-90	37,168	35,405	46,496	81,901	41,507	54,497	96,004	44,827	45,385	90,212
		1889-90	69,675	68,222	40,158	1,08,380	77,544	33,203	1,13,747	56,239	32,198	1,18,437
		1889-90	17,915	16,993	17,923	34,816	17,472	16,242	33,714	18,581	14,124	32,705
		1889-90	8,470	7,841	5,503	13,344	6,855	6,128	12,984	7,042	5,205	12,247
		Total	6,01,752	6,02,748	6,23,543	12,26,291	6,59,553	5,75,497	12,35,050	6,79,099	5,41,588	12,21,087
Kistna	Taluka or divisions.	1887-88	49,697	1,02,335	52,101	1,34,336	95,001	62,357	1,57,368	31,271	52,614	83,915
		1888-89	47,702	80,628	41,689	1,22,117	95,256	34,359	1,29,615	19,723	26,209	45,932
		1889-90	60,135	35,977	14,082	50,059	38,489	14,462	62,951	44,205	17,325	62,030
		1891-92	14,453	12,299	21,240	33,339	18,250	19,660	37,950	18,761	17,392	36,153
		1891-92	12,018	7,717	15,018	22,735	10,313	17,487	27,800	10,591	17,758	28,389
		1891-92	22,802	22,802	22,802	22,802	18,813	8,142	26,955	13,748	9,184	22,932
		1891-92	17,912	17,912	17,912	17,912	17,679	5,485	23,164	17,948	5,248	26,196
		1891-92	4,070	4,070	4,070	4,070	4,548	..	4,548	3,494	3,122	6,613
		1891-92	4,130	4,130	4,130	4,130	4,259	..	4,259	1,840	7,888	..
		1891-92	7,790	7,790	7,790	7,790	5,998	2,442	8,440	3,420	7,905	11,326
		1891-92	6,585	6,585	6,585	6,585	6,738	..	6,738	5,772	..	5,772
		1891-92	11,943	11,943	11,943	11,943	12,585	..	12,585	9,030	..	9,030
		1891-92	4,924	4,924	4,924	4,924	5,469	..	5,469	6,089	..	6,089
		1891-92	2,951	2,951	2,951	2,951	2,530	..	2,530	2,875	..	2,875
		Total	3,22,165	1,44,030	4,66,193	3,35,969	1,64,394	5,00,363	1,62,168	3,55,203	..	..

APPENDIX E—cont.
Statement showing the progress of the Toddy revenue in the tracts into which the Tree-tax system has been introduced—cont.

Districts.	Taluka or divisions.	1896-97.			1897-98.			Whole year.			
		Rentals.	Tree-tax.	Total.	First half-year.		Second half-year.		Rentals.	Tree-tax.	Total.
					Rentals.	Tree-tax.	Rentals.	Tree-tax.			
		14	15	16	17	18	19	20	21	22	23
Goddavari	Ramachandrapuram taluk	RS. 43,799	RS. 49,965	RS. 93,754	RS. 17,219	RS. 29,409	RS. 21,219	RS. 36,952	RS. 38,438	RS. 66,361	RS. 1,03,799
	Amalapuram "	39,115	61,923	1,01,038	12,695	39,607	16,852	50,520	29,547	90,127	1,19,674
	Narasapur "	54,122	60,978	1,15,100	19,716	44,393	24,287	57,293	44,003	1,01,686	1,45,689
	Bhimavaram "	35,256	24,518	59,774	12,683	11,897	18,199	19,781	30,782	31,608	62,390
	Tanuku "	46,998	62,766	1,09,764	17,285	32,754	23,537	50,043	78,926	82,797	1,23,619
	Rajahmundry "	86,915	35,134	1,22,049	39,332	11,710	39,603	19,700	10,345	31,410	1,10,345
	Peddapuram "	28,389	18,809	47,193	11,099	4,620	14,544	10,885	25,643	15,505	41,148
	Ellore "	97,975	56,149	1,54,124	39,844	22,406	48,981	38,863	86,825	61,268	1,50,084
	Yernagudem "	35,313	38,081	73,394	11,683	16,917	13,589	20,125	37,042	37,042	62,274
	Cocanada division "	85,159	31,882	1,17,041	39,115	16,810	43,448	82,563	38,111	82,563	1,20,674
	Pithapuram "	16,803	16,513	33,316	7,418	5,216	7,845	10,481	15,263	15,697	30,960
	Tuni "	6,100	4,171	10,271	2,376	1,618	2,947	2,938	5,323	4,556	9,879
	Agency tracts "	3,339	1,735	5,074	3,254	619	3,028	610	6,232	1,239	7,511
		Total ..	5,79,283	4,62,614	10,41,897	2,33,519	2,36,906	2,78,079	3,39,492	5,11,598	5,76,398	10,87,996
Kistna	Bandur taluk	32,573	49,719	82,292	13,520	14,583	22,125	31,373	35,645	45,956	81,601
	Tenali "	17,946	19,418	37,364	8,268	11,318	14,541	17,038	22,809	28,256	51,165
	Bapatla "	32,312	11,919	44,231	6,078	2,509	12,093	7,114	18,171	9,623	27,794
	Nuzvid "	14,036	13,612	27,648	5,011	5,011	9,149	11,275	14,825	16,286	31,111
	Gudivada "	10,140	22,924	33,064	4,715	4,744	6,913	15,301	11,628	20,445	31,673
	Bezwada "	11,207	9,171	20,378	4,350	2,384	8,383	9,433	12,743	11,817	24,560
	Guntur "	16,756	10,849	27,605	7,425	3,028	11,581	8,089	19,006	11,117	30,123
	Sattenapalle "	2,778	3,828	6,606	1,285	1,100	1,451	2,767	2,767	2,551	5,291
	Narasaraopet "	5,089	3,313	8,402	1,292	786	1,641	2,063	2,933	2,849	5,782
	Managala and Zaminadaris of the Nandi- gama taluk.	7,577	5,070	12,647	2,704	2,016	4,462	9,839	7,166	11,855	19,021
	The rest of the Nandigama taluk.					204	2,820	3,235	3,224	3,439	6,663
	Tiruvur division	7,286	92	7,378	404	1,057	3,795	1,708	6,769	2,765	9,534
	Palnad taluk	6,378	2,059	8,437	2,974	1,160	1,878	1,591	2,809	2,751	5,560
	Vinukonda taluk	2,491	2,047	4,538	931						
	Total ..	1,66,569	1,54,021	3,20,590	59,623	49,900	1,00,842	1,19,513	1,60,465	1,69,413	3,29,878

APPENDIX E--*cont.*

Statement showing the progress of the Toddy revenue in the tracts into which the Tree-tax system has been introduced--*cont.*

Districts.	Taluk or divisions.	1896-97.			1897-98.							
		Rentals.	Tree-tax.	Total.	First half-year.		Second half-year.		Whole year.			
					Rentals.	Tree-tax.	Rentals.	Tree-tax.	Rentals.	Tree-tax.	Total.	
		14	15	16	17	18	19	20	21	22	23	
Nellore	Nellore taluk	Rs. 1,202	Rs. 22,624	Rs. 34,826	Rs. 6,244	Rs. 9,383	Rs. 5,425	Rs. 14,266	Rs. 11,669	Rs. 23,649	Rs. 35,318	
	Gudur "	11,449	27,361	38,810	5,531	8,973	5,211	18,300	10,742	27,273	38,015	
	Kavali "	3,372	4,852	8,224	1,544	1,920	1,428	2,607	2,972	4,527	7,499	
	Kandukur "	2,877	2,757	5,634	1,314	1,080	776	2,008	2,090	3,088	5,178	
	Ongole "	4,462	4,426	8,877	2,508	1,480	1,879	2,556	4,387	4,075	8,462	
	Palam division	2,603	2,390	4,923	1,581	895	1,578	1,001	3,159	1,866	5,065	
	Rapur taluk	3,409	2,405	5,814	722	2,449	1,616	4,283	2,338	6,253	8,581	
	Atnakur "	4,075	4,024	8,099	750	2,334	2,092	4,486	2,342	7,420	10,262	
	Udayagiri "	1,638	1,239	2,877	345	639	1,408	1,473	1,763	2,112	3,865	
	Kanigiri "	2,151	773	2,924	1,196	483	650	1,560	1,043	2,789	4,789	
	Darsi division	725	24	749	380	6	381	771	6	771	1,331	
	Podili "	664	264	1,028	464	261	310	306	764	567	1,331	
	Venkatagiri "	5,079	2,536	7,409	2,287	1,741	1,025	2,822	3,312	4,663	7,976	
		Total	54,596	75,498	30,094	24,866	32,244	23,679	54,268	48,645	86,612	1,36,067
Cuddapah	Cuddapah taluk	6,868	4,179	11,047	1,781	2,513	4,426	3,376	6,207	5,889	12,096	
	Madanapalle "	19,369	13,839	33,198	6,389	7,382	8,412	10,652	14,811	18,034	32,845	
	Pellampet "	17,276	7,824	25,100	6,730	4,266	5,782	5,568	12,512	9,824	22,336	
	Badrval "	3,936	1,277	5,213	856	805	2,130	1,125	2,986	1,933	4,919	
	Proddatur "	6,476	2,680	9,056	1,591	1,559	3,995	2,697	5,586	4,356	9,942	
	Siddhavattam "	2,453	3,937	6,390	1,474	976	967	1,224	1,760	2,200	3,960	
	Jammalamadugu "	2,620	1,208	3,728	863	590	1,431	1,998	1,334	1,525	2,869	
	Pulivendla "	3,083	1,893	4,976	535	1,099	2,019	1,114	1,966	3,097	5,063	
	Baryachoti "	6,928	1,602	8,530	1,640	664	5,051	3,368	3,659	1,778	5,437	
	Kadiri "	13,374	1,997	15,371	6,171	754	11,222	4,142	11,222	4,142	15,364	
	Vayalpad "	8,550	3,207	11,757	4,293	1,629	3,548	2,224	7,841	3,853	11,694	
		Total	90,843	41,070	1,31,913	31,260	22,340	38,624	34,291	95,984	56,631	1,36,615
	Nantapur	Goody taluk	85,446	..	85,446	45,294	..	20,272	9,918	65,566	9,918	75,484
		Tadipatri "	18,723	..	18,723	10,317	..	5,146	10,738	18,463	10,738	29,201
Anantapur "		52,965	..	52,965	26,418	..	8,698	17,337	35,116	17,337	52,453	
Kalyandrug "		38,180	..	38,180	17,727	..	9,138	12,694	26,865	12,594	39,459	
Dharmavaram "		27,714	..	27,714	13,428	..	4,632	1,698	18,060	1,698	19,758	
Panukonda "		40,576	..	40,576	22,289	..	3,898	6,737	26,167	6,737	32,904	
Hindupur "		50,895	..	50,895	26,895	..	5,567	7,446	32,462	7,446	39,998	
Medakurra "		40,146	..	40,146	23,985	..	4,703	6,203	28,688	6,203	34,891	
		Total	3,54,644	..	3,54,644	1,86,833	..	62,044	72,771	2,48,377	72,771	3,21,148

Statement showing the progress of the Toddy revenue in the tracts into which the Tree-tax system has been introduced—cont.

Districts.	Taluk or divisions.	Last year of old system.	1893-94.			1894-95.			1895-96.			
			Rents.	Tree-tax.	Total.	Rents.	Tree-tax.	Total.	Rents.	Tree-tax.	Total.	
1	2	3	4	5	6	7	8	9	10	11	12	13
Bellary	Bellary taluk	..	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
	Adohi	..	1,05,460	66,255	1,71,715	1,05,460	66,255	1,71,715	1,05,460	66,255	1,71,715	1,05,460
	Alur	..	10,212	46,213	56,425	10,212	46,213	56,425	10,212	46,213	56,425	10,212
	Haradug	..	46,213	60,635	1,06,848	46,213	60,635	1,06,848	46,213	60,635	1,06,848	46,213
	Kudligi	..	45,878	11,515	57,393	44,445	11,880	56,325	44,010	11,811	55,821	55,837
	Harpanahalli	..	20,157	3,65,365	3,85,522	20,157	3,65,365	3,85,522	20,230	3,79,499	3,99,729	3,99,742
Karnool	Total	..	..	3,65,365	3,85,522	3,65,365	3,79,499	3,99,729	3,79,499	3,99,729	3,99,742	3,99,742
	Cumbum taluk	..	..	19,811	3,064	22,875	20,242	3,203	23,445	15,921	8,389	24,310
	Markapur	..	..	3,064	50,457	53,521	3,203	46,747	49,950	3,465	..	53,415
	Pattikonda	..	..	50,457	80,405	1,30,862	46,747	73,348	1,20,095	44,004	..	1,64,101
	Ranalekottur	..	..	80,405	48,830	1,29,235	73,348	43,730	1,17,078	57,158	..	1,74,236
	Nandikottur	..	..	48,830	39,612	88,442	43,730	35,965	79,695	43,476	..	1,23,171
Madras Town	Nandyal taluk	..	..	39,612	8,955	48,567	35,965	9,550	45,515	27,361	..	72,876
	Koilkunda	..	..	8,955	5,047	13,992	9,550	4,804	14,354	8,384	..	22,738
	Stirvel	..	..	5,047	2,56,181	2,61,228	4,804	2,37,289	2,42,093	4,462	..	2,46,555
	Total	..	..	2,56,181	68,087	3,24,268	2,37,289	2,01,431	4,38,720	2,01,431	8,380	2,09,820
	Madras Town Circle	..	..	3,84,830	68,087	4,52,917	67,972	4,30,061	4,99,033	68,458	4,66,454	5,65,487
	Conjeeveram taluk	..	1889-90	56,038	21,881	77,919	26,139	30,294	56,433	32,547	35,172	67,719
Chingleput	Chingleput	..	18,624	16,014	34,638	13,044	18,015	31,059	23,991	22,502	46,493	
	Madurantakam	..	32,970	26,594	59,564	18,856	25,337	44,192	26,566	29,806	56,372	
	Tiruvallur	..	18,879	12,188	31,067	9,421	13,312	22,733	13,643	21,808	35,451	
	Ponnéri	..	..	32,860	..	32,860	19,764	15,054	34,818	20,105	54,923	
	Total	..	..	1,09,467	51,315	1,60,782	87,203	1,02,012	1,89,215	1,15,853	1,43,967	2,59,820
	Walajapet taluk	..	1887-88	37,717	20,666	58,383	23,868	22,305	46,173	28,353	28,923	57,276
North Arcot	Gudiyattam	..	49,711	30,226	79,937	32,377	34,228	66,605	33,963	33,963	67,926	
	Arcot	..	26,448	19,241	45,689	14,198	21,009	35,207	17,600	24,910	42,510	
	Vellore	..	38,114	27,765	65,879	27,688	19,854	47,542	35,659	19,847	55,496	
	Wandiwash	..	..	14,868	..	14,868	9,259	8,441	17,700	6,116	23,816	
	Total	..	..	14,868	..	14,868	9,259	8,441	17,700	6,116	23,816	
	..	..	..	..	..	..	..	..	..	..	..	20,430

APPENDIX E—cont.

Statement showing the progress of the Toddy revenue in the tracts into which the Tree-tax system has been introduced—cont.

Districts.	Taluk or divisions.	1896-97.			1897-98.			1898-99.		
		Rents.	Tree-tax.	Total.	Rents.	Tree-tax.	Total.	Rents.	Tree-tax.	Total.
1	2	3	4	5	6	7	8	9	10	11
Bellary	Bellary taluk	1896-97	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
	Bellary	..	1,25,855	71,971	1,97,826	1,25,855	71,971	1,97,826	1,25,855	71,971
	Bellary	..	1,25,855	71,971	1,97,826	1,25,855	71,971	1,97,826	1,25,855	71,971
	Bellary	..	1,25,855	71,971	1,97,826	1,25,855	71,971	1,97,826	1,25,855	71,971
	Bellary	..	1,25,855	71,971	1,97,826	1,25,855	71,971	1,97,826	1,25,855	71,971
Kurnool	Kurnool taluk	1896-97	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
	Kurnool	..	13,443	67,822	81,265	13,443	67,822	81,265	13,443	67,822
	Kurnool	..	13,443	67,822	81,265	13,443	67,822	81,265	13,443	67,822
	Kurnool	..	13,443	67,822	81,265	13,443	67,822	81,265	13,443	67,822
	Kurnool	..	13,443	67,822	81,265	13,443	67,822	81,265	13,443	67,822
Madras Town Circle	Madras Town Circle	1896-97	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
	Madras Town	..	2,56,181	68,087	3,24,268	2,56,181	68,087	3,24,268	2,56,181	68,087
	Madras Town	..	2,56,181	68,087	3,24,268	2,56,181	68,087	3,24,268	2,56,181	68,087
	Madras Town	..	2,56,181	68,087	3,24,268	2,56,181	68,087	3,24,268	2,56,181	68,087
	Madras Town	..	2,56,181	68,087	3,24,268	2,56,181	68,087	3,24,268	2,56,181	68,087
Chingleput	Chingleput taluk	1896-97	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
	Chingleput	..	18,624	32,970	51,594	18,624	32,970	51,594	18,624	32,970
	Chingleput	..	18,624	32,970	51,594	18,624	32,970	51,594	18,624	32,970
	Chingleput	..	18,624	32,970	51,594	18,624	32,970	51,594	18,624	32,970
	Chingleput	..	18,624	32,970	51,594	18,624	32,970	51,594	18,624	32,970
North Arcot	North Arcot taluk	1896-97	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
	North Arcot	..	18,624	32,970	51,594	18,624	32,970	51,594	18,624	32,970
	North Arcot	..	18,624	32,970	51,594	18,624	32,970	51,594	18,624	32,970
	North Arcot	..	18,624	32,970	51,594	18,624	32,970	51,594	18,624	32,970
	North Arcot	..	18,624	32,970	51,594	18,624	32,970	51,594	18,624	32,970

(a) Includes Rs. 28,278, being the amount realized as transport duty on Hyderabad toddy during the year.
 (b) Do. the revenue realized from licences transferred or sold for default.
 (c) Do. the revenue realized from licences transferred or sold for default.

APPENDIX E—cont.
Statement showing the progress of the Toddy revenue in the tracts into which the Tree-tax system has been introduced—cont.

Districts.	Taluka or divisions.	Last year system.	YEARS.	1893-94.			1894-95.			1895-96.																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																						
				Rentals in last year of old system.		Rentals.	Tree-tax.	Total.	Rentals.	Tree-tax.	Total.	Rentals.	Tree-tax.	Total.																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																		
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APPENDIX E—cont.
Statement showing the progress of the Toddy revenue in the tracts into which the Tree-tax system has been introduced—cont.

Districts.	Taluk or divisions.	1896-97.			1897-98.			Whole year.				
		Rentals.	Tree-tax.	Total.	First half-year.		Second half-year.		Rentals.	Tree-tax.	Total.	
					Rentals.	Tree-tax.	Rentals.	Tree-tax.				
		14	15	16	17	18	19	20	21	22	23	
North Arcot— cont.	Chittoor taluk	RS. 27,836	RS. 23,167	RS. 51,003	RS. 13,957	RS. 7,759	RS. 11,529	RS. 11,360	RS. 25,486	RS. 19,119	RS. 44,606	
	Polur	8,686	15,284	23,870	4,014	6,170	4,178	11,609	8,192	17,779	25,971	
	Chendragiri	15,205	10,721	25,926	5,703	3,331	6,503	5,659	12,206	9,490	21,696	
	Arni division	9,743	12,245	21,988	3,815	4,864	4,579	8,423	8,394	13,287	21,681	
	Kālabasti	2,921	2,697	5,618	906	1,334	1,230	1,694	2,136	3,028	5,164	
	Tirutani	8,329	7,904	16,233	4,200	3,158	3,486	4,362	7,686	7,510	15,196	
	Pattūr	5,559	4,424	10,983	2,568	1,294	3,214	2,285	5,782	3,572	9,361	
	Punganuru	12,462	4,172	16,634	4,878	3,097	2,530	2,969	7,408	6,056	13,474	
	Kangundi	13,215	3,545	16,760	4,308	1,838	6,839	3,023	11,147	4,861	16,008	
	Palmanér taluk	8,459	3,233	11,692	2,437	2,042	3,186	2,572	5,623	4,614	10,237	
	Total	2,35,145	2,27,556	4,63,701	96,030	87,718	95,174	1,37,395	1,91,204	2,25,113	4,16,317	
South Arcot	Cuddalore taluk	34,878	37,160	72,038	13,577	18,523	12,910	19,747	26,487	38,270	64,757	
	Chidambaram	53,219	29,019	82,238	28,332	16,361	19,805	15,746	48,137	32,107	80,244	
	Vilupuram	10,538	9,382	19,920	4,590	3,745	4,593	5,702	9,183	9,447	18,630	
	Tiruvannamalai	12,828	15,140	27,968	5,920	7,032	5,664	9,731	11,584	16,763	28,347	
	Tiruvannamalai	5,678	7,274	12,952	3,062	3,564	3,227	4,863	6,289	8,427	14,716	
	Viduthachalam	4,024	2,117	6,141	1,799	1,339	1,451	1,263	3,250	2,602	5,852	
	Tiruthurappundi	3,037	2,433	5,470	1,437	952	812	1,101	2,249	2,053	4,302	
	Kallakurichi	3,826	3,704	7,530	2,158	1,721	2,240	2,245	4,398	3,966	8,364	
		Total	1,28,028	1,06,229	2,34,257	60,875	53,237	50,702	60,398	1,11,577	1,13,635	2,25,212
	Tanjore	Tanjore taluk	67,911	55,869	1,23,780	28,134	29,634	29,118	33,755	57,252	63,889	1,20,641
Kumbakonam		1,14,885	66,877	1,81,762	49,917	39,499	49,968	39,921	99,885	79,420	1,79,305	
Negapattinam		65,661	50,120	1,15,781	31,914	27,664	32,490	30,810	64,401	58,374	1,22,778	
Máyavaram		62,352	51,775	1,14,127	23,970	28,701	28,920	31,484	62,690	60,185	1,22,875	
Shiyali		42,156	30,871	73,027	17,370	18,699	19,218	17,449	36,588	36,148	72,736	
Nannilam		56,729	52,920	1,09,649	20,628	28,651	24,810	33,332	45,488	61,983	1,07,421	
Nannilam		31,244	26,874	58,118	13,965	20,786	18,378	24,314	32,843	45,100	77,443	
Tiruthurappundi		21,175	30,888	52,063	9,521	16,789	12,958	21,167	22,479	37,926	60,405	
Tiruthurappundi		26,215	31,005	57,220	15,101	17,807	17,696	21,364	32,997	39,171	72,168	
		Total	4,82,328	4,09,199	8,91,527	2,10,520	2,28,110	2,33,756	2,53,586	4,44,276	4,81,696	9,25,972

Statement showing the progress of the Toddy revenue in the tracts into which the Tree-tax system has been introduced—*cont.*

Districts.	Taluka or divisions.	Last year of old system.	1893-94.			1894-95.			1895-96.			
			Rentals.	Tree-tax.	Total.	Rentals.	Tree-tax.	Total.	Rentals.	Tree-tax.	Total.	
1	2	3	4	5	6	7	8	9	10	11	12	13
Trichinopoly ..	Trichinopoly taluk ..	YEARS. 1887-88 ..	RS. 66,051	RS. 72,489	RS. 42,455	RS. 1,14,944	RS. 76,854	RS. 47,050	RS. 1,23,904	RS. 85,398	RS. 53,680	RS. 1,39,078
	Musiri ..	1888-89 ..	16,267	19,818	9,611	29,429	20,079	9,419	20,484	20,484	10,619	31,103
	Udayarpalayam ..	1889-90 ..	6,285	8,363	589	8,982	8,499	1,032	9,531	8,483	918	9,401
	Kulitalai ..	1889-90 ..	11,737	15,393	6,382	21,775	15,780	6,824	22,604	12,558	6,958	19,516
	Perambalur ..	1890-91 ..	7,808	4,359	2,903	7,262	4,253	2,724	6,977	4,290	2,722	7,012
	Total ..	..	1,08,148	1,20,452	61,940	1,82,392	1,26,465	67,049	1,92,514	1,31,213	74,897	2,06,110
Madura ..	Madura taluk ..	1889-90 ..	28,940	23,514	14,700	38,214	24,313	15,721	40,034	24,155	17,376	41,532
	Mélor ..	..	..	12,307	..	12,307	8,208	4,815	13,023	7,855	9,849	17,684
	Periyakulam ..	..	..	9,551	..	9,551	11,391	..	11,391	9,837	11,513	21,404
	Dindigul ..	..	..	21,503	..	21,503	24,979	..	24,979	25,303	4,406	29,709
	Palni ..	..	..	13,243	..	13,243	13,195	..	13,195	11,458	2,795	14,253
Tinnevely ..	Tirumangalam ..	..	..	3,022	..	3,022	2,775	..	2,775	2,130	530	2,660
	Sivaganga and Ramnad zamindari ..	1890-91 ..	* 5,409	94,055	29,984	1,24,039	98,849	30,866	1,29,715	84,157	49,243	1,33,400
	Total ..	..	..	1,77,195	44,684	2,21,879	1,88,710	51,402	2,35,112	1,64,876	85,875	2,50,751
	Ambasamudram taluk ..	1891-92 ..	20,801	8,244	7,352	15,596	9,853	9,652	19,505	10,737	10,906	21,643
	Tenkasi taluk ..	..	..	13,057	..	13,057	8,215	4,097	12,312	3,376	6,632	19,008
Tinnevely ..	Tinnevely taluk ..	..	..	19,900	..	19,900	19,874	..	19,874	14,950	7,411	22,361
	Srivilliputtur taluk ..	..	..	20,931	..	20,931	18,714	..	18,714	11,692	5,488	17,080
	Sattur taluk ..	..	..	3,915	..	3,915	5,151	..	5,151	4,515	1,026	5,541
	Nanguneri taluk ..	..	..	12,047	..	12,047	12,905	..	12,905	10,969	3,661	14,630
	Ottapidaram taluk ..	..	..	25,439	..	25,439	25,563	..	25,563	20,602	4,509	25,111
Coimbatore ..	Sankarayanarkovil taluk ..	..	..	9,900	..	9,900	9,789	..	9,789	6,848	8,262	14,414
	Srivilliputtur taluk ..	..	..	29,515	..	29,515	30,735	..	30,775	21,756	5,547	27,343
	Total ..	..	..	1,42,948	7,352	1,50,300	1,40,799	13,719	1,54,518	1,05,385	45,594	1,51,979
	Coimbatore taluk ..	1888-89 ..	1,05,131	82,857	26,312	1,09,169	85,059	28,710	1,13,769	96,984	32,051	1,29,035
	Palladam ..	1890-91 ..	38,573	30,983	14,164	45,097	31,857	13,440	45,297	34,584	15,783	50,867
Coimbatore ..	Erode taluk ..	1890-91 ..	46,054	32,100	18,660	50,760	34,699	19,468	54,167	34,738	24,143	58,881
	Polleachi ..	..	..	24,708	..	24,708	22,926	6,033	29,859	18,442	10,089	28,531
	Karur ..	..	..	22,932	..	22,932	20,841	5,413	26,254	16,582	10,139	27,071
	Dharpuram taluk ..	..	..	27,021	..	27,021	18,772	6,052	23,824	13,744	10,912	24,656

* Represents the rentals of the Tirupattur, Sivaganga and Tiruppur divisions into which the tree-tax system was introduced on the 1st October 1891.

Statement showing the progress of the Toddy revenue in the tracts into which the Tree-tax system has been introduced—*cont.*

Districts.	Taluka or divisions.	1896-97.			1897-98.			Whole year.			
		Rentals.	Tree-tax.	Total.	First half-year.		Second half-year.		Rentals.	Tree-tax.	Total.
					Rentals.	Tree-tax.	Rentals.	Tree-tax.			
		14	15	16	17	18	19	20	21	22	23
Trichinopoly ..	Trichinopoly taluk ..	RS. 67,350	RS. 51,779	RS. 1,19,129	RS. 21,852	RS. 24,354	RS. 29,034	RS. 30,008	RS. 50,885	RS. 54,372	RS. 1,05,258
	Musiri ..	17,553	12,136	29,689	7,311	7,212	7,949	7,318	15,260	14,530	29,790
	Udayarpalayam ..	8,169	957	9,126	4,108	691	3,057	461	7,165	1,152	8,317
	Kulitalai ..	10,596	9,104	19,700	4,236	5,642	4,950	5,058	9,186	10,700	19,886
	Perambalur ..	4,413	3,015	7,428	2,271	1,586	2,350	1,316	4,631	3,011	7,642
	Total ..	1,08,381	76,991	1,85,372	39,778	39,604	47,350	44,161	87,128	83,765	1,70,893
Madura ..	Madura taluk ..	24,924	21,492	46,416	12,972	13,178	14,105	13,300	27,077	26,478	53,555
	Mélor ..	9,255	12,266	21,521	4,625	6,998	6,402	7,637	11,027	13,555	24,582
	Periyakulam ..	7,266	3,798	11,064	2,946	2,266	4,794	2,315	7,740	4,581	12,321
	Dindigul ..	17,793	9,684	27,477	6,828	5,381	8,960	5,314	15,788	10,695	26,483
	Palni ..	10,876	6,102	16,978	2,970	2,970	6,890	3,607	13,129	6,577	19,706
Tinnevely ..	Tirumangalam ..	1,681	1,631	3,312	1,026	878	983	832	2,009	1,710	3,719
	Sivaganga and Ramnad zamindari ..	1,03,908	80,035	1,83,943	67,964	30,663	51,741	62,002	1,19,705	92,655	2,12,370
	Total ..	1,75,708	1,24,978	3,00,686	1,02,600	61,834	93,875	94,907	1,96,475	1,56,241	3,52,716
	Ambasamudram taluk ..	12,418	11,752	24,170	6,548	2,622	5,334	11,160	11,882	13,782	25,664
	Tenkasi taluk ..	3,861	6,872	10,733	1,798	3,056	1,942	5,606	3,740	8,561	12,401
Coimbatore ..	Tinnevely taluk ..	36,096	19,865	55,961	9,333	4,056	8,825	12,865	18,158	17,020	35,178
	Srivilliputtur taluk ..	10,364	7,865	18,229	6,045	4,346	6,960	7,636	12,005	11,982	23,987
	Sattur taluk ..	7,533	1,960	9,493	2,202	567	1,176	1,310	3,378	1,877	5,255
	Nanguneri taluk ..	7,533	7,791	15,324	3,208	2,309	4,906	7,729	8,114	10,038	18,152
	Ottapidaram taluk ..	16,893	10,284	27,177	3,208	2,309	4,906	7,729	8,114	10,038	18,152
Coimbatore ..	Sankarayanarkovil taluk ..	6,768	4,257	10,015	1,586	810	3,777	2,573	7,687	4,169	11,766
	Srivilliputtur taluk ..	15,086	15,059	30,145	9,456	6,315	12,740	12,572	22,206	18,387	41,093
	Total ..	88,688	79,002	1,67,690	52,723	28,941	56,424	68,042	1,09,147	96,983	2,06,130
	Coimbatore taluk ..	1,00,032	82,857	1,82,889	48,219	16,792	51,005	27,778	99,224	48,570	1,47,794
	Palladam ..	36,096	19,865	55,961	17,350	9,369	26,719	12,263	34,330	21,602	55,932
Coimbatore ..	Erode taluk ..	32,195	22,639	54,835	14,301	10,625	16,090	14,777	29,391	25,402	54,793
	Polleachi ..	16,312	10,232	26,544	6,744	5,065	8,652	7,431	15,395	12,486	27,882
	Karur ..	14,480	10,865	25,345	6,335	6,369	8,767	6,908	15,102	13,277	28,379
	Dharpuram taluk ..	15,781	11,834	27,715	7,205	6,700	7,954	8,776	15,160	14,476	29,636

Statement showing the progress of the Toddy revenue in the tracts into which the Tree-tax system has been introduced—*cont.*

Districts.	Taluka or divisions.	Last year of old system.	Rentals in last year of old system.	1893-94.			1894-95.			1895-96.		
				Rentals.	Tree-tax.	Total.	Rentals.	Tree-tax.	Total.	Rentals.	Tree-tax.	Total.
		3	4	5	6	7	8	9	10	11	12	13
Coimbatore— <i>cont.</i>	1											
	2											
	3											
	4											
Salem	Udamalpet taluk	1887-88	96,980	7,614	..	7,614	7,614	..	7,614	5,973	638	6,611
	Bhavani taluk	1888-89	34,900	19,650	..	19,650	19,650	..	19,650	15,399	3,930	19,329
	Satyamangalam taluk (exclud- ing the Talavadi firka)	1889-90	62,413	44,957	..	44,957	44,957	..	44,957	35,907	11,631	47,438
	Talavadi firka	1889-90	40,089	11,756	..	11,756	11,756	..	11,756	14,500	..	14,500
South Canara..	Kollegal taluk	1889-90	24,300	3,04,528	..	3,04,528	3,04,528	..	3,04,528	2,87,203	1,19,216	4,06,419
	Salem taluk	1887-88	96,980	7,614	..	7,614	7,614	..	7,614	5,973	638	6,611
	Namakkal taluk	1888-89	34,900	19,650	..	19,650	19,650	..	19,650	15,399	3,930	19,329
	Hoeds taluk	1889-90	62,413	44,957	..	44,957	44,957	..	44,957	35,907	11,631	47,438
Malabar	Trichengodu taluk	1889-90	24,300	3,04,528	..	3,04,528	3,04,528	..	3,04,528	2,87,203	1,19,216	4,06,419
	Atur taluk	1889-90	24,300	3,04,528	..	3,04,528	3,04,528	..	3,04,528	2,87,203	1,19,216	4,06,419
	Krishnagiri taluk	1889-90	24,300	3,04,528	..	3,04,528	3,04,528	..	3,04,528	2,87,203	1,19,216	4,06,419
	Truppattor	1889-90	24,300	3,04,528	..	3,04,528	3,04,528	..	3,04,528	2,87,203	1,19,216	4,06,419
South Canara..	Dharmapuri	1889-90	24,300	3,04,528	..	3,04,528	3,04,528	..	3,04,528	2,87,203	1,19,216	4,06,419
	Uttangarai	1889-90	24,300	3,04,528	..	3,04,528	3,04,528	..	3,04,528	2,87,203	1,19,216	4,06,419
	Mangalore taluk	1889-90	24,300	3,04,528	..	3,04,528	3,04,528	..	3,04,528	2,87,203	1,19,216	4,06,419
	Uppinangadi	1889-90	24,300	3,04,528	..	3,04,528	3,04,528	..	3,04,528	2,87,203	1,19,216	4,06,419
Malabar	Kasaragod	1889-90	24,300	3,04,528	..	3,04,528	3,04,528	..	3,04,528	2,87,203	1,19,216	4,06,419
	Udipi	1889-90	24,300	3,04,528	..	3,04,528	3,04,528	..	3,04,528	2,87,203	1,19,216	4,06,419
	Coondapoor	1889-90	24,300	3,04,528	..	3,04,528	3,04,528	..	3,04,528	2,87,203	1,19,216	4,06,419
	Total	1889-90	24,300	3,04,528	..	3,04,528	3,04,528	..	3,04,528	2,87,203	1,19,216	4,06,419

APPENDIX E—*cont.*

Statement showing the progress of the Toddy revenue in the tracts into which the Tree-tax system has been introduced—*cont.*

Districts.	Taluka or divisions.	Rentals.	Tree-tax.	Total.	1896-97.			1897-98.			Whole year.		
					Rentals.	Tree-tax.	Total.	Rentals.	Tree-tax.	Total.	Rentals.	Tree-tax.	Total.
		14	15	16	17	18	19	20	21	22	23	24	25
Coimbatore— <i>cont.</i>	Udamalpet taluk	4,062	2,093	6,155	2,034	1,269	3,303	2,247	1,663	3,910	4,281	2,932	7,213
	Bhavani taluk	11,838	6,398	17,936	4,956	2,926	7,882	5,019	3,975	9,994	9,957	6,901	16,858
	Satyamangalam taluk (exclud- ing the Talavadi firka)	22,134	21,115	43,249	10,260	9,697	19,957	12,220	13,670	25,890	22,480	23,297	45,777
	Talavadi firka	735	..	735	..	..	..	..	..	..	16,332	4,201	20,533
Salem	Kollegal taluk	18,251	..	18,251	10,446	..	10,446	5,886	4,201	10,087	16,332	4,201	20,533
	Salem taluk	2,70,617	1,37,992	4,08,609	1,27,733	66,672	1,34,405	1,33,920	1,01,472	2,35,392	2,61,653	1,63,144	3,98,536
	Namakkal taluk	90,335	76,246	1,66,581	40,104	39,404	79,508	37,707	47,357	85,064	77,811	86,761	1,63,572
	Hoeds taluk	27,943	18,933	46,876	10,848	10,379	21,227	10,953	11,772	22,725	21,801	22,151	43,952
South Canara..	Trichengodu taluk	66,648	30,512	97,160	30,852	11,956	42,808	32,844	17,671	50,475	63,695	29,606	93,302
	Atur taluk	26,301	23,764	49,331	11,037	11,587	22,624	9,964	15,423	24,587	20,991	27,010	48,001
	Krishnagiri taluk	26,301	23,764	49,331	11,037	11,587	22,624	9,964	15,423	24,587	20,991	27,010	48,001
	Truppattor	26,786	17,451	44,237	11,369	8,222	22,624	12,138	9,630	21,768	24,900	16,147	41,916
Malabar	Dharmapuri	14,315	9,705	24,020	6,231	4,187	10,412	12,683	10,982	23,665	14,805	10,538	34,193
	Uttangarai	7,771	6,177	13,948	3,768	3,278	7,046	3,781	3,512	7,293	7,549	6,790	14,339
	Mangalore taluk	3,14,163	2,12,786	5,26,949	1,39,739	1,04,675	2,44,414	1,40,617	1,30,697	2,71,314	2,80,356	2,36,372	5,07,686
	Uppinangadi	56,717	47,162	1,03,879	29,209	13,222	42,431	24,938	19,687	44,625	54,147	50,626	1,05,251
South Canara..	Kasaragod	21,819	22,903	44,722	12,740	6,360	21,100	10,907	19,687	30,594	23,647	23,967	54,614
	Udipi	48,543	30,314	78,857	19,124	10,460	29,584	18,939	16,797	35,731	38,063	27,257	63,988
	Coondapoor	95,801	40,351	1,36,152	47,805	17,842	65,647	23,691	23,691	47,382	56,802	41,533	1,27,335
	Total	22,647	8,913	31,560	11,557	3,832	35,417	11,193	6,149	17,342	22,750	9,981	32,731
Malabar	Chirakkal taluk	68,320	52,680	1,21,000	32,760	24,304	57,064	30,233	27,966	58,199	62,993	52,270	1,15,263
	Kottayam	33,714	23,423	57,137	15,510	10,798	27,327	14,973	13,077	28,050	30,483	23,875	54,358
	Kurumbanatt	14,735	16,394	31,059	7,155	6,725	13,884	6,906	9,169	16,075	14,061	15,894	29,955
	Calicut	36,105	30,431	66,536	17,755	12,801	30,556	18,103	17,621	35,724	35,858	30,512	66,370
Malabar	Ernad	18,802	9,541	28,343	6,689	4,582	11,225	6,872	5,122	11,994	13,561	9,654	23,215
	Walavanad	17,039	5,558	22,597	7,556	1,474	8,030	11,255	6,820	18,075	21,108	6,231	24,339
	Palghat	18,288	6,703	24,991	9,333	739	11,755	11,755	6,820	18,075	21,108	6,231	24,339
	Ponnani	15,083	14,659	29,742	7,503	6,509	14,012	6,924	7,522	14,436	14,427	14,031	28,468
Malabar	Cochin	13,368	3,519	16,887	7,193	1,594	8,787	6,789	1,830	8,617	13,982	3,354	17,336
	Total	2,30,454	1,62,835	3,93,289	1,11,754	69,496	1,28,250	1,12,907	93,884	2,22,134	2,24,561	1,63,380	3,87,941

Notes.—(1) The rentals shown against the taluka of the Godavari district and against a portion in Malabar include the arack rentals.
 (2) The rentals shown against the Bandur, Tenali and Bapatla talukas of the Kistna district include the arack rentals; but the figures in columns 11, 14, 17 and 19 against the Bandur and the Talavadi talukas and those in columns 14, 17 and 19 against the Bapatla taluk exclude them on account of the introduction of the arack system for arack into those tracts in 1895-96 and 1896-97, respectively.
 (3) The rentals shown against the South Canara district (except Mangalore town area) include the arack rentals. The figures in columns 11, 14, 17 and 19 exclude the arack rentals of the Mangalore and Uppinangadi talukas and the portion of the Kasaragod taluk exclusive of the Kasaragod and Hosur talukas still areas on account of the introduction of the arack system for arack in 1895-96.
 (4) The rentals shown against the South Canara district (except Mangalore town area) include the arack rentals. The figures in columns 11, 14, 17 and 19 exclude the arack rentals of the Mangalore and Uppinangadi talukas and the portion of the Kasaragod taluk exclusive of the Kasaragod and Hosur talukas still areas on account of the introduction of the arack system for arack in 1895-96.
 (5) Columns 3 and 4 against South Canara and Malabar are not filled up, as the talukas of those districts were under different systems.
 (6) Details for columns 5 to 13 against Ganjam are not available.

[LIQUOR SHOPS AND INCIDENCE OF
TAXATION ON COUNTRY SPIRITS
AND TODDY.]

APPENDIX F.
STATEMENT showing the particulars of population, area, shops and incidence of arrack and toddy revenue in the several districts of the Madras Presidency during the year 1897-98.

Districts.	Population.	Area in square miles.	NUMBER OF SHOPS OPENED.								Popula- tion per toddy shop.	Popula- tion per arrack shop.		
			Arrack.		Toddy.		Total.							
			1897-98.		1896-97.		1897-98.		1896-97.				1897-98.	
			4	5	6	7	8	9	10	11				
Uranjam (a)	1,607,865	5,083	504	618	393	382	997	1,000	2,602	4,209	(e)			
Vizagapatam (a)	1,943,211	4,619	256	248	618	593	874	841	7,836	3,293				
Godavari (a)	1,983,442	4,843	1,276	1,310	1,250	1,240	2,526	2,550	1,499	1,583				
Kistna	1,855,582	8,397	1,021	923	1,347	1,112	2,368	2,035	2,010	1,669				
Nellore	1,463,736	8,765	376	382	861	771	1,236	1,153	3,832	1,898				
Cuddapah	1,272,072	8,722	569	546	628	510	1,197	1,066	2,380	2,494				
Anantapur	727,984	5,461	288	219	743	547	1,031	766	3,324	1,831				
Bellary	880,691	5,706	218	214	574	532	792	746	4,116	1,656				
Kurnool	817,811	7,514	423	314	512	790	1,335	1,104	2,604	1,035				
Madras Town Circle	676,990	370	109	110	472	468	581	578	6,154	1,447				
Chingleput	978,456	2,751	227	229	466	473	693	702	4,273	2,069				
North Arcot	2,114,487	7,866	619	603	1,151	1,182	1,770	1,785	3,507	1,789				
South Arcot	2,162,851	5,217	896	864	473	470	1,369	1,334	2,503	4,602				
Tanjore	2,298,114	3,709	222	224	2,069	2,083	2,291	2,307	9,947	1,070				
Trichinopoly	2,372,717	3,631	261	273	268	271	529	544	6,028	2,066				
Madura	2,608,404	8,808	457	485	939	920	1,396	1,406	5,378	2,835				
Tinnevely	1,916,096	5,387	329	341	769	755	1,098	1,096	5,619	2,538				
Coimbatore	2,004,839	7,860	550	589	930	931	1,480	1,520	3,404	2,153				
The Nilgiris	99,797	957	31	31	938	927	31	31	3,219	2,117				
Salem	1,962,591	7,529	494	489	1,286	1,264	2,044	1,946	4,013	883				
South Canara	1,052,359	3,933	769	681	1,329	1,381	(b) 1,981	(b) 2,071	1,845	1,913				
Malabar	2,641,928	5,587	652	690	1,329	1,381	(b) 1,981	(b) 2,071	3,829	1,913				
Total ..	34,352,022	122,218	10,636	10,383	18,415	17,602	(b) 29,051	(b) 27,986	3,308	1,952				

(a) Exclusive of portions of the Agency tracts to which the Abkari Act I of 1886 has not been extended.

(b) Exclusive of four shops for the sale of both arrack and toddy opened during the year in the outlying portions of British Cochin.

(c) Calculated on the population of the district including the twenty-six Agency villages to which the Abkari Act was extended from 1st October 1897.

[LIQUOR SHOPS AND INCIDENCE OF
TAXATION ON COUNTRY SPIRITS
AND TODDY.]

APPENDIX F—cont.
Statement showing the particulars of population, area, shops and incidence of arrack and toddy revenue in the several districts of the Madras Presidency during the year 1897-98—cont.

Districts.	Number of square miles supplied by each arrack shop.	Number of square miles supplied by each toddy shop.	REVENUE.				INCIDENCE OF TAXATION PER HEAD OF POPULATION.			
			Arrack.		Toddy.		Joint arrack and toddy.	Total.	Arrack revenue.	Toddy revenue.
			14	15	16	17				
Ganjam (a)	8.2	13.3	RS. 2,08,599	RS. 37,095	RS.	RS.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Vizagapatam (a)	18.6	(b) 7.9	2,46,061	84,235	..	2,45,694	0 2 1	0 2 1	0 0 4	0 2 5
Godavari (a)	3.7	3.9	4,18,117	6,69,905	..	3,30,296	0 2 0	0 2 0	0 0 8	0 2 8
Kistna	9.1	7.5	5,25,825	3,28,376	..	10,38,022	0 3 5	0 3 5	0 5 5	0 8 10
Nellore	22.9	11.4	2,75,575	1,35,057	..	8,54,201	0 4 6	0 4 6	0 2 10	0 7 4
Cuddapah	15.9	17.1	2,39,532	1,26,337	..	4,11,632	0 3 0	0 3 0	0 1 6	0 4 6
Anantapur	24.9	10.0	1,88,914	3,21,304	..	3,65,069	0 3 0	0 3 0	0 1 7	0 4 7
Bellary	27.1	10.9	1,78,785	2,85,890	..	4,80,218	0 3 3	0 3 3	0 7 1	0 10 7
Kurnool	23.9	9.5	33,326	6,08,052	..	3,19,216	0 0 8	0 0 8	0 5 7	0 6 3
Madras Town Circle	3.4	0.8	4,78,645	2,83,844	..	10,86,697	0 11 4	0 11 4	0 14 4	1 9 8
Chingleput	12.0	5.3	1,42,435	4,48,279	..	4,26,279	0 2 4	0 2 4	0 3 8	0 7 0
North Arcot	19.2	6.2	4,48,279	4,16,332	..	8,64,611	0 3 1	0 3 1	0 1 8	0 4 9
Tanjore	16.6	1.8	2,00,171	9,25,972	..	6,46,729	0 1 5	0 1 5	0 6 8	0 8 1
Trichinopoly	13.3	13.4	2,31,732	1,70,898	..	11,26,143	0 2 8	0 2 8	0 2 0	0 4 8
Madura	18.2	9.6	2,80,727	3,62,715	..	4,02,630	0 1 9	0 1 9	0 2 2	0 3 11
Tinnevely	15.8	7.1	1,80,779	2,06,131	..	6,33,442	0 1 6	0 1 6	0 1 9	0 3 3
Coimbatore	13.3	8.4	3,91,173	4,28,797	..	8,20,970	0 3 1	0 3 1	0 3 5	0 6 6
The Nilgiris	30.9	..	2,97,318	5,15,753	..	2,27,318	2 4 5	2 4 5	..	2 4 5
Salem	15.4	8.1	3,16,805	3,16,208	..	8,32,558	0 2 7	0 2 7	0 4 2	0 6 9
South Canara	5.7	3.1	1,66,664	3,82,265	..	4,81,867	0 2 6	0 2 6	0 4 10	0 7 4
Malabar	8.1	4.0	1,71,808	..	1,818	6,56,891	0 1 0	0 1 0	0 2 4	0 3 4
Total ..	11.8	6.9	59,42,738	71,86,217	1,818	1,31,30,773	0 2 9	0 2 9	0 3 4	0 6 1

(a) Exclusive of portions of the Agency tracts to which the Abkari Act, I of 1886, has not been extended.

(b) Calculated on the area of the district including the twenty-six Agency villages to which the Abkari Act was extended from 1st October 1897.

STATEMENT showing the particulars of Foreign liquor licenses issued in the several districts during 1897-98 as compared with those issued in 1896-97.

APPENDIX G.

Statement showing the particulars of Foreign liquor licenses issued in the several districts during 1897-'98 as compared with those issued in 1896-'97.

[illegible]

(c) Includes 2 licenses issued to Messrs. Spencer and Co. for the buffets opened by them at the Madras and Egmore Railway platforms.

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APPENDIX G—*cont.*

Statement showing the particulars of foreign liquor licensees issued in the several districts during 1897-98 as compared with those issued in 1898-97—*cont.*

APPENDIX G—*cont.*

Statement showing the particulars of foreign liquor licensees issued in the several districts during 1897-98 as compared with those issued in 1898-97—*cont.*

[illegible]

(d) Granted free of fee to a former retail licensee to enable him to transfer his stock of liquor to a licensed dealer in one transaction.

(*) Granted to the Jesuit Mission at Trichinopoly for the manufacture of wine from dried raisins.

APPENDIX H.
Stock account of Opium and Intoxicating Drugs prepared therefrom during 1897-98.

OPIMUM.															INTOXICATING DRUGS MADE FROM OPIUM.			
Districts.	Receipts.					Issues.					Quantity manufactured during the year.	Quantity retained.	Balance on 31st March 1898.					
	Balance at the beginning of the year.	Quantity imported from Indore.	Quantity received from other districts.	Total.	Quantity retained in the district.	Quantity sent to other districts.	Quantity sold to vendors of intoxicating drugs.	Drygas.	Total.	Balance on 31st March 1898.								
1	2	3	4	5	6	7	8	9	10	11	12	13	14					
1. Ganjam ..	LB. 186	17,599	LB. 3,065	2,937	LB. 100	28	LB. 3,065	3,065	LB. 70	70	LB. 70	70	LB. 70					
2. Vizagapatam ..	4,437	41,770	22,910	15,663	3,083	510	19,256	3,654	19,256	3,654	..	..	..					
3. Gódvári ..	1,981	2,034	43,761	38,773	4,058	747	43,004	4,869	43,004	1,151	..	..	..					
4. Kistna ..	(a) 634	..	6,020	4,440	327	32	70	4,869	4,869	1,151	..	..	..					
5. Nellore ..	82	..	578	713	..	..	64	698	698	178	..	..	..					
6. Cuddapah ..	26	..	627	713	..	..	..	178	178	43	..	..	..					
7. Anantapur ..	18	..	221	330	..	..	55	429	429	75	..	..	..					
8. Bellary ..	34	70	434	369	864	6	..	973	973	75	..	..	..					
9. Kurnool ..	79	..	1,048	864	(d) 103	185	..	10,524	10,524	1,790	..	..	..					
10. Madras Town Circle ..	1,655	10,559	12,814	(e) 2,331	8,008	83	..	83	83	..	..	..	..					
11. Chingleput ..	2	..	83	83	..	..	17	938	938	41	..	..	..					
12. North Arcot ..	22	..	979	907	..	..	..	206	206	73	..	..	..					
13. South Arcot ..	56	..	293	205	..	..	4	669	669	30	..	..	..					
14. Tanjore ..	30	..	679	665	..	..	..	277	277	38	..	..	..					
15. Trichinopoly ..	23	..	282	315	276	99	..	545	545	29	..	..	..					
16. Madura ..	55	..	563	574	443	..	..	241	241	6	..	..	..					
17. Tinnevely ..	15	..	232	247	238	..	..	516	516	24	..	..	..					
18. Coimbatore ..	22	..	518	540	..	..	..	525	525	35	..	..	..					
19. The Nilgiris ..	10	..	660	520	..	..	..	1,099	1,099	129	..	..	..					
20. Salem ..	19	1,107	1,228	768	239	6	86	205	205	38	..	..	..					
21. South Canara ..	40	201	241	205	..	..	..	2,127	2,127	76	..	..	..					
22. Malabar ..	97	1,296	2,203	2,087	..	..	..	2,127	2,127	76	..	..	..					
Total ..	9,489	74,735	99,002	73,614	16,017	292	1,035	90,958	8,044	400	400	400	..					

(a) Revised figure. The mistake is due to the balance remaining with the opium importer at Bezwada not having been reported by the Tahsildar and to a certain other quantity having been omitted by the Collector.
 (b) Includes a balance of 12 lb. taken over by the current year's renter from those of the previous year and 111 lb. transferred within the district.
 (c) These figures include small quantities of confiscated opium purchased from Government.
 (d) Sent to the Banganapalli State.
 (e) Includes 30 lb. issued to Chemists and Druggists.
 (f) Includes 2 lb. of opium destroyed as unfit for consumption.

APPENDIX I.

STATEMENT showing the consumption of Opium and Intoxicating Drugs prepared therefrom during 1897-98.

Districts.	Population as per census of 1891.	Area.	Number of persons to the square mile.	Number of shops for the sale of opium and intoxicating drugs.		Population per shop.	Square miles per shop.	CONSUMPTION OF OPIUM.		
				1896-97.	1897-98.			Opium.	Opium used in the manufacture of intoxicating drugs.	Total.
1	2	3	4	5	6	7	8	9	10	11
1. Ganjám ..	1,896,803	SQ. MLS. 8,287	229	82	56	33,871	147.6	LB. 5,162	LB. 153	LB. 5,315
2. Vizagapatam ..	2,802,992	17,212	163	207	190	14,753	90.7	16,364	409	16,773
3. Gódvári ..	2,078,782	7,857	265	412	448	4,640	17.5	38,918	143	39,061
4. Kistna ..	1,855,582	8,397	221	70	73	25,419	115.0	5,361	107	5,468
5. Nellore ..	1,463,736	8,765	167	27	23	63,641	381.1	463	38	491
6. Cuddapah ..	1,272,072	8,722	146	24	24	53,003	363.4	544	64	608
7. Anantapur ..	727,984	5,461	133	19	10	72,798	546.1	172	..	172
8. Bellary ..	880,691	5,706	154	15	15	58,713	380.4	359	69	428
9. Kurnool ..	817,811	7,514	109	24	22	37,173	341.5	851	26	877
10. Madras Town Circle.	676,990	370	1,830	21	21	32,238	17.6	927	1,327	2,254
11. Chingleput ..	978,456	2,751	356	6	6	163,076	456.5	54	12	66
12. North Arcot ..	2,114,487	7,366	287	41	29	72,913	254.0	861	198	1,059
13. South Arcot ..	2,162,851	5,217	415	11	11	196,623	474.3	215	..	215
14. Tanjore ..	2,228,114	3,709	601	24	19	117,269	195.2	408	225	633
15. Trichinopoly ..	1,372,717	8,631	378	14	7	196,102	518.7	165	178	343
16. Madura ..	2,608,404	8,808	296	17	25	104,336	352.3	460	35	495
17. Tinnevelly ..	1,916,095	5,387	356	11	10	191,610	538.7	140	43	183
18. Coimbatore ..	2,094,839	7,860	255	20	19	105,518	413.7	457	22	479
19. The Nilgiris ..	99,797	957	104	4	4	24,949	239.2	382	..	382
20. Salem ..	1,962,691	7,529	261	25	24	81,775	313.7	667	135	792
21. South Canara ..	1,052,359	3,933	268	7	6	175,393	656.6	163	18	181
22. Malabar ..	2,641,928	5,587	473	24	25	105,677	223.5	827	..	827
Total ..	35,616,081	141,036	253	(a) 1,129	1,067	33,380	182.2	73,900	3,202	77,102

Districts.	CONSUMPTION OF OPIUM—cont.				Consumption per head of the population (in decimals of a tola).	REVENUE.			Incidence of revenue per head.	RETAIL SELLING PRICE PER TOLA.		
	1897-98.		Sale per shop.	Total.		Pass-duty.	Rent of vend areas including miscellaneous items. (b).	Total.		Opium.	Intoxicating drugs.	
	Opium.	Opium used in the manufacture of intoxicating drugs.										
	12	13	14	15	16	17	18	19	20	21	22	
1. Ganjám ..	LB. 2,937	LB. ..	LB. 2,937	LB. 52.4	.062	..	RS. 36,665	..	..	RS. A. P. 0 5 4	..	
2. Vizagapatam ..	15,663	..	15,663	82.4	.224	..	81,639	..	..	to 0 8 0	..	
3. Gódvári ..	38,773	..	38,773	86.5	.746	..	1,02,928	..	..	to 0 8 0	..	
4. Kistna ..	4,440	70	4,510	61.8	.097	..	37,639	..	..	to 0 4 0	..	
5. Nellore ..	528	..	528	23.0	.014	..	5,470	..	..	to 0 6 1	..	
6. Cuddapah ..	627	64	691	28.8	.022	..	7,260	..	..	to 0 5 4	0 6 0	
7. Anantapur ..	175	..	175	17.5	.009	..	1,717	..	..	to 0 8 0	0 6 0	
8. Bellary ..	369	55	424	28.3	.019	..	5,092	..	..	to 0 12 0	0 12 0	
9. Kurnool ..	864	..	864	39.3	.042	..	6,711	..	..	to 0 9 6	..	
10. Madras Town Circle.	2,301	..	2,301	109.6	.136	..	14,850	..	..	to 0 13 4	..	
11. Chingleput ..	83	..	83	13.8	.003	..	971	..	..	to 0 8 0	..	
12. North Arcot ..	907	17	924	31.9	.017	..	6,934	..	..	to 0 10 0	0 6 0	
13. South Arcot ..	205	..	205	18.7	.004	..	1,411	..	..	to 0 8 0	0 6 0	
14. Tanjore ..	665	..	665	35.0	.012	..	3,197	..	..	to 0 12 0	0 12 0	
15. Trichinopoly ..	276	..	276	39.4	.008	..	2,402	..	..	to 0 12 0	..	
16. Madura ..	443	..	443	17.7	.007	..	4,345	..	..	to 0 11 6	..	
17. Tinnevelly ..	238	..	238	23.8	.005	..	2,636	..	..	to 0 8 0	..	
18. Coimbatore ..	510	..	510	26.8	.010	..	4,461	..	..	to 0 14 0	..	
19. The Nilgiris ..	520	..	520	130.0	.208	..	7,612	..	..	to 0 8 0	..	
20. Salem ..	768	86	854	35.0	.017	..	4,014	..	..	to 0 12 0	..	
21. South Canara ..	205	..	205	34.1	.008	..	1,415	..	..	to 0 6 0	0 6 0	
22. Malabar ..	2,087	..	2,087	83.5	.032	..	15,940	..	..	to 0 12 0	..	
Total ..	73,584	292	73,876	69.2	.083	3,66,100	3,55,309	7,21,409	.020	..	..	

(a) The sale of preparations used for smoking was permitted.

(b) Includes revenue derived from the privilege of supply to the Agency tracts of the Vizagapatam district.

APPENDIX J.

STATEMENT showing the Convictions, &c., under the Opium Act and Rules during 1897-98.

Districts.	CONVICTIONS.		Number of persons sentenced to imprisonment for less than a month.	Number of persons sentenced to imprisonment for more than a month.	FINES.		CONFEICATIONS.		Rewards to informers, &c.
	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
1. Ganjam ..	21	21	1	3	19	RS. A. P. 575 0 0	18	RS. A. P. 899 10 0	177 2 0
2. Vizagapatam ..	32	35	2	1	33	651 0 0	31	187 10 1	309 5 4
3. Godavari ..	32	33	3	..	30	503 8 0	23	65 8 6	138 0 0
4. Kistna ..	18	26	2	4	21	615 0 0	14	14 11 0	155 0 0
5. Nellore ..	2	2	..	..	2	55 0 0	2	..	19 0 0
6. Cuddapah ..	..	..	..	..	..	..	..	..	..
7. Anantapur ..	..	..	..	..	..	..	..	..	..
8. Bellary ..	2	2	..	2	..	..	2	22 0 0	..
9. Kurnool ..	..	..	..	..	..	..	..	..	..
10. Madras Town Circle	6	6	..	..	6	70 0 0	6	4 6 6	..
11. Chingleput ..	..	..	..	..	..	..	..	..	..
12. North Arcot ..	8	8	..	..	8	149 0 0	8	15 4 2	27 0 0
13. South Arcot ..	..	..	..	..	..	..	..	..	..
14. Tanjore ..	26	26	3	1	22	193 0 0	26	66 0 0	..
15. Trichinopoly ..	7	7	..	..	7	73 0 0	7	1 5 0	..
16. Madura ..	6	7	..	..	7	265 0 0	4	13 14 9	50 0 0
17. Tinnevely ..	..	..	..	..	..	..	..	..	..
18. Coimbatore ..	2	2	..	..	2	20 0 0	2	2 5 6	10 0 0
19. The Nilgiris ..	3	3	..	1	3	60 0 0	3	18 2 2	17 6 2
20. Salem ..	1	1	..	..	1	10 0 0	1	..	..
21. South Canara ..	1	1	..	..	1	8 0 0	1	..	8 0 0
22. Malabar ..	2	3	..	..	3	251 0 0	2	64 6 8	107 0 0
Total ..	169	183	11	12	(a) 165	3,398 8 0	150	1,375 4 4	1,017 13 6

(a) Includes five persons both fined and imprisoned.

APPENDIX K.

STATEMENT showing the classification of the cases convicted under the Opium Act during 1897-98.

Districts.	Smuggling opium.	Possession of opium without license.	Sale of opium without license.	Sale of intoxicating drugs without license.	Manufacturing in intoxicating drugs without license.	Other offences.	Total.
1	2	3	4	5	6	7	8
1. Ganjam ..	3	11	1	..	1	5	21
2. Vizagapatam ..	..	24	4	..	..	4	32
3. Godavari ..	..	23	4	..	..	..	27
4. Kistna ..	..	3	..	4	2	9	18
5. Nellore ..	..	2	..	..	..	..	2
6. Cuddapah ..	..	..	..	..	..	..	..
7. Anantapur ..	..	..	..	..	..	..	..
8. Bellary ..	1	1	..	..	..	..	2
9. Kurnool ..	..	..	..	..	..	..	..
10. Madras Town Circle	..	1	4	1	..	..	6
11. Chingleput ..	..	..	..	..	..	..	..
12. North Arcot ..	..	2	4	1	..	1	8
13. South Arcot ..	..	..	..	..	..	..	..
14. Tanjore ..	21	2	2	1	..	..	26
15. Trichinopoly ..	..	1	..	6	..	..	7
16. Madura ..	..	2	4	..	..	..	6
17. Tinnevely ..	..	..	..	..	..	..	..
18. Coimbatore ..	..	2	..	..	..	..	2
19. The Nilgiris ..	..	1	..	1	..	2	3
20. Salem ..	..	..	..	..	..	..	..
21. South Canara ..	1	..	..	1	..	..	1
22. Malabar ..	1	1	..	..	..	..	1
Total ..	27	81	23	14	3	21	169

STATEMENT showing the number of shops for the sale of hemp drugs, the fees obtained and the quantities of ganja, bhang, majam and other kinds of intoxicating drugs retailed in 1897-98 as compared with 1896-97.

APPENDIX L.

Districts.	NUMBER OF SHOPS SOLD.		REVENUE DERIVED.		QUANTITY OF DRUGS RETAILED DURING 1896-97.						QUANTITY OF DRUGS RETAILED DURING 1897-98.					
	1896-97.	1897-98.	1896-97.	1897-98.	Ganja.	Bhang.	Majam.	Other kinds.	Total.	Ganja.	Bhang.	Majam.	Other kinds.	Total.	Ganja.	Bhang.
Ganjam ..	23	21	RS. 2,415	RS. 2,755	SEERS. 1,435	SEERS. 19	SEERS. 115	SEERS. ..	SEERS. 1,569	SEERS. 1,790	SEERS. 33	SEERS. 119	SEERS. 7	SEERS. 1,869	SEERS. 1,790	SEERS. 33
Vizagapatam ..	7	7	2,816	1,974	1,421	162	440	..	2,028	1,468	220	200	..	1,888	1,468	220
Godavari ..	7	7	3,819	3,351	4,383	..	29	..	4,422	3,013	..	45	..	3,058	3,013	..
Kistna ..	13	12	2,757	2,795	6,351	..	38	..	6,389	3,370	..	33	..	4,003	3,370	..
Nellore ..	12	14	1,906	2,185	3,139	..	353	..	3,492	3,823	..	287	..	4,110	3,823	..
Cuddapah ..	10	10	1,800	1,931	2,805	..	..	..	2,805	2,818	..	..	..	2,918	2,818	..
Anantapur ..	4	4	209	284	315	..	..	..	315	178	..	..	..	178	178	..
Bellary ..	15	16	4,109	3,781	8,839	..	46	..	3,885	4,518	..	26	..	4,544	4,518	..
Kurnool ..	3	3	503	368	420	..	5	..	425	394	..	..	..	394	394	..
Madras Town Circle	34	36	11,295	10,350	5,920	74	3,970	2,820	12,784	6,354	247	3,855	2,438	12,894	6,354	247
Chingleput ..	5	5	1,071	975	670	..	155	..	933	746	..	143	..	1,033	746	..
North Arcot ..	18	18	6,146	4,770	5,766	236	518	..	6,510	4,064	1,070	60	..	5,194	4,064	1,070
South Arcot ..	9	9	3,414	3,153	2,320	63	315	..	2,698	3,743	49	383	7	4,182	3,743	49
Tanjore ..	17	17	4,414	5,716	5,110	..	12	1,404	6,525	2,210	227	125	652	3,214	2,210	227
Trichinopoly ..	12	12	2,937	3,444	1,458	..	996	686	3,140	1,062	30	738	1,030	2,860	1,062	30
Madura ..	18	17	4,932	5,036	1,746	1,662	340	1,111	3,859	1,569	485	1,375	220	3,658	1,569	485
Tinnevely ..	13	13	2,786	2,722	2,309	..	..	454	2,763	..	1,206	..	301	1,507	..	301
Coimbatore ..	9	9	1,627	1,634	812	..	62	263	864	620	53	232	..	1,082	620	53
The Nilgiris ..	2	2	607	495	611	..	292	..	564	796	..	247	..	782	796	..
Salem ..	8	8	1,771	1,277	1,020	1,108	..	..	2,420	1,222	450	..	..	1,493	1,222	450
South Canara ..	10	12	1,803	1,782	1,619	..	..	..	1,619	1,222	320	..	..	1,542	1,222	320
Malabar ..	21	20	4,773	4,537	10,042	..	19	35	10,096	827	1,579	23	90	2,519	827	23
Total ..	270	272	68,326	65,235	63,501	3,364	7,978	5,871	80,714	45,836	5,989	7,972	5,202	64,998	45,836	5,989

APPENDIX N.

CLASSIFIED Statement of Offences against the Abkari Laws reported in the several Sub-Divisions during the year 1897.

Sub-Divisions.	SMUGGLING.			Illicit distillation.	Possession of illicitly distilled spirits.	Sale of illicitly distilled spirits.	Illicit manufacture of toddy.	Illicit transport.	Unlicensed sales.	Possession without license.	Adulteration.	Dilution.	Use of false measures.	Other offences.	Total.
	From foreign territory.	From rented to excise tracts.	From one tract to another where duty varies and liquor is brought into the tract where duty is higher.												
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
Chicacole ..	..	139	..	240	154	51	641	85	37	59	..	26	42	36	1,510
Cocanada ..	2	26	..	4	1	..	886	174	53	210	1	25	8	49	1,439
Masulipatam ..	48	5	..	11	8	..	247	113	259	115	..	140	43	41	1,030
Nellore ..	..	..	..	15	7	..	445	57	138	21	1	10	3	38	(a) 1,615
Arcot ..	17	9	..	45	14	4	1,426	305	943	154	1	42	33	95	3,088
Bellary ..	284	..	..	58	38	1	261	347	107	60	2	33	37	186	1,414
Chingleput ..	..	..	..	4	4	..	329	31	100	15	2	8	1	115	609
Madras Town Circle.	..	..	1	..	..	..	82	4	20	7	..	10	6	8	138
Negapatam ..	68	..	..	2	..	..	369	131	175	42	..	38	4	111	940
Trichinopoly ..	53	..	..	91	33	3	1,425	317	638	75	7	66	37	220	2,965
Tinnevely ..	23	..	..	2	..	..	1,038	107	114	83	..	18	2	117	1,564
Calicut ..	1,177	15	2	402	187	1	4,680	348	482	1,018	4	97	9	45	8,467
Total ..	1,672	194	3	874	446	60	11,839	2,019	3,066	1,859	18	513	225	1,061	(a) 24,179

(a) Includes 280 cases relating to intoxicating drugs.

APPENDIX O.

STATEMENT showing the Demand, Collection and Balance of Excise (Abkari and Opium) Revenue in the Madras Presidency for the year 1897-98.

Country Spirits.

Districts.	DEMAND.			COLLECTION.			AMOUNT WRITTEN OFF.			BALANCE.		
	Arrears.	Current.	Total.	Arrears.	Current.	Total.	Arrears.	Current.	Total.	Arrears.	Current.	Total.
1	2	3	4	5	6	7	8	9	10	11	12	13
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Ganjām ..	10,325	2,17,591	2,27,916	9,625	2,16,524	2,26,149	700	..	700	..	1,067	1,067
Vizagapatam ..	12,641	3,72,223	3,84,864	12,564	3,62,930	3,75,494	77	..	77	..	9,293	9,293
Gōdāvari ..	9,412	4,39,053	4,48,465	9,322	4,31,761	4,41,083	90	..	90	..	7,292	7,292
Kistna ..	1,141	5,25,825	5,26,966	1,141	5,24,402	5,25,543	..	..	..	..	1,423	1,423
Nellore ..	1,199	2,76,575	2,77,774	1,199	2,70,462	2,71,661	..	..	..	..	6,113	6,113
Cuddapah ..	..	2,39,532	2,39,532	..	2,39,532	2,39,532	..	..	..	..	..	..
Anantapur ..	56	1,58,914	1,58,970	56	1,58,906	1,58,982	..	..	..	..	8	8
Bellary ..	..	1,78,735	1,78,735	..	1,78,735	1,78,735	..	..	..	..	..	..
Kurnool ..	228	33,326	33,554	99	32,512	32,611	1	..	1	128	814	942
Madras Town Circle ..	1,344	4,78,645	4,79,989	490	4,77,095	4,77,585	854	..	854	..	1,550	1,550
Chingleput ..	..	1,42,435	1,42,435	..	1,40,204	1,40,204	..	..	..	..	2,231	2,231
North Arcot ..	954	4,48,279	4,49,233	117	4,48,164	4,48,281	806	..	806	31	115	146
South Arcot ..	2,691	4,21,518	4,24,209	2,691	4,19,407	4,22,098	..	..	..	..	2,111	2,111
Tanjore ..	85	2,00,171	2,00,256	68	2,00,170	2,00,238	..	..	..	17	1	18
Trichinopoly ..	218	2,31,732	2,31,950	43	2,31,714	2,31,757	175	..	175	..	18	18
Madura ..	1,978	2,30,727	2,32,705	1,731	2,29,860	2,31,591	247	..	247	..	867	867
Tinnevely ..	..	1,80,779	1,80,779	..	1,80,779	1,80,779	..	..	..	..	..	..
Coimbatore ..	493	3,91,173	3,91,666	493	3,91,067	3,91,560	..	..	..	..	106	106
The Nilgiris ..	225	2,27,318	2,27,543	225	2,27,318	2,27,543	..	..	..	..	..	..
Salem ..	273	3,16,805	3,17,078	1	3,16,805	3,16,806	272	..	272	..	..	..
South Canara ..	1,827	1,65,664	1,67,491	1,673	1,62,145	1,63,818	83	15	98	71	3,504	3,575
Malabar ..	3,973	1,71,808	1,75,781	2,409	1,68,185	1,70,594	39	..	39	1,525	3,623	5,148
Total ..	49,063	60,98,828	61,47,891	43,947	60,58,677	61,02,624	3,344	15	3,359	1,772	40,136	41,908

Country spirits and Toddy combined.

Malabar ..	42	1,818	1,860	42	1,818	1,860	..	..	..	..	..	..
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Toddy.

Districts.	DEMAND.			COLLECTION.			AMOUNT WRITTEN OFF.			BALANCE.		
	Arrears.	Current.	Total.	Arrears.	Current.	Total.	Arrears.	Current.	Total.	Arrears.	Current.	Total.
1	2	3	4	5	6	7	8	9	10	11	12	13
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Ganjām ..	8,070	37,095	45,165	7,624	30,183	37,807	54	..	54	392	6,912	7,304
Vizagapatam ..	4,963	84,235	89,198	4,751	78,790	83,541	..	468	468	212	4,977	5,189
Gōdāvari ..	30,360	6,69,905	7,00,265	28,583	6,36,786	6,65,369	1,544	1,175	2,719	233	31,944	32,177
Kistna ..	27,314	3,28,376	3,55,690	23,734	2,82,291	3,06,025	1,591	..	1,591	1,989	46,085	48,074
Nellore ..	4,889	1,35,057	1,39,946	4,458	1,31,366	1,35,823	228	..	228	203	3,692	3,895
Cuddapah ..	4,358	1,26,537	1,30,895	4,358	1,21,973	1,26,331	..	..	..	..	4,564	4,564
Anantapur ..	2,613	3,21,304	3,23,917	2,409	3,14,842	3,17,251	..	..	..	204	6,462	6,666
Bellary ..	5,092	3,64,645	3,69,737	4,938	3,51,867	3,56,805	..	..	..	154	12,778	12,932
Kurnool ..	13,982	2,85,890	2,99,872	6,011	2,60,168	2,66,179	355	..	355	7,616	25,722	33,338
Madras Town Circle ..	10,479	6,08,052	6,18,531	8,045	5,95,768	6,03,813	..	..	..	2,434	12,284	14,718
Chingleput ..	7,151	2,83,844	2,90,995	6,956	2,77,502	2,84,458	48	8	56	147	6,334	6,481
North Arcot ..	7,694	4,16,332	4,24,026	7,216	4,05,483	4,12,699	332	25	357	146	10,824	10,970
South Arcot ..	13,862	2,25,211	2,39,073	11,385	2,13,591	2,24,976	1,464	5	1,469	1,013	11,615	12,628
Tanjore ..	9,075	9,25,972	9,35,047	6,990	9,23,256	9,30,246	958	24	982	1,127	2,692	3,819
Trichinopoly ..	1,965	1,70,898	1,72,863	1,707	1,69,541	1,71,248	212	45	257	46	1,312	1,358
Madura ..	14,907	3,52,715	3,67,622	14,150	3,42,660	3,56,810	178	20	198	579	10,035	10,614
Tinnevely ..	7,715	2,06,131	2,13,846	6,583	2,01,484	2,08,067	1,022	..	1,022	110	4,647	4,757
Coimbatore ..	11,422	4,29,797	4,41,219	10,357	4,14,345	4,24,702	966	..	966	99	15,452	15,551
Salem ..	6,311	5,15,753	5,22,064	6,097	5,12,592	5,18,689	119	34	153	95	3,127	3,222
South Canara ..	4,789	3,16,203	3,20,992	4,496	3,09,258	3,13,754	152	4	156	141	6,941	7,082
Malabar ..	29,758	3,82,265	4,12,023	13,914	3,55,637	3,69,551	4,506	..	4,506	11,338	26,628	37,966
Total ..	2,26,769	71,86,217	74,12,986	1,84,762	69,29,382	71,14,144	13,729	1,808	15,537	28,278	2,55,027	2,83,305

APPENDIX Q.

IMPERIAL FORM No. I.—Excise Revenue and Net Revenue for 1897-98.

DETAIL OF GROSS RECEIPTS DURING THE YEAR BY DISTRICTS FROM																											
Districts.	Country spirits and fermented liquors.										Opium and its preparations including poppy heads.										Drugs, other than opium.		Fines, forfeitures and miscellaneous.		Grand total.	Total charges.	Net revenue.
	Country spirits.					Fermented liquors.					Opium and its preparations including poppy heads.					Drugs, other than opium.		Fines and forfeitures.									
	Beer.			Toddy.		Liquor.			Liquor.		Liquor.			Liquor.		Liquor.		Liquor.									
	Duty.	License fees.	Rentals.	Total.	Duty.	License fees.	Rentals.	Total.	Duty.	License fees.	Rentals.	Total.	Duty.	License fees.	Rentals.	Total.	Duty.	License fees.	Rentals.	Total.	Duty.	License fees.	Rentals.	Total.			
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.	Rs.		
Ganjām	550	1,880	2,430	1,24,974	100	1,01,075	2,26,149	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...		
Vizagapatam	853	1,50,706	853	1,50,706	100	2,24,658	3,75,484	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...		
Gōdāvari	4,122	...	4,122	...	10	4,41,059	4,41,069	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...		
Kistna	4,759	...	4,757	...	30	2,08,898	5,25,343	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...		
Nellore	2,679	...	2,679	...	525	82,640	2,71,661	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...		
Cuddapah	2,879	...	2,879	...	814	67,696	2,39,532	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...		
Anantapur	1,547	...	2,692	...	426	21,304	1,58,962	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...		
Bellary	1,200	...	3,730	...	645	48,828	1,78,736	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...		
Kurnool	805	...	805	...	555	19,647	32,511	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...		
Madras Town	1,90,220	...	41,90,224	...	460	1,54,988	4,77,585	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...		
Circar	1,647	...	1,647	...	380	39,769	1,40,204	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...		
Chingleput	11,865	...	29,157	...	1,215	1,21,527	4,48,281	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...		
North Arcot	1,074	...	9,736	...	1,081	1,01,324	4,22,058	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...		
South Arcot	2,998	...	2,998	...	731	48,043	2,00,238	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...		
Tanjore	565	...	1,663	...	419	71,822	2,31,757	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...		
Trichinopoly	2,277	...	2,277	...	666	87,694	2,81,591	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...		
Madura	3,667	...	3,667	...	599	58,868	1,80,779	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...		
Tinnevely	11,895	...	22,452	...	823	97,900	3,91,560	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...		
Coimbatore	19,366	...	60,658	...	220	75,153	2,27,543	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...		
The Nilgiris	3,678	...	3,678	...	932	1,15,412	3,16,806	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...		
Salem	403	...	403	...	68	91,448	1,63,818	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...		
South Canara.	3,884	...	3,884	...	280	61,812	1,72,454	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...		
Malabar	2,72,844	85,631	3,58,475	37,61,983	11,076	23,31,425	61,04,484	26,633	35,466	62,099	38,24,725	72,304	32,17,115	71,14,144	4,04,100	372	3,59,955	7,68,431	65,156	41,186	23,468	66,654	1,45,39	473,959	306	1,35,20,167	

(c) Includes Rs. 28,278, duty on toddy imported from the Nizam's Dominions.

(d) Includes Rs. 17,736, duty on toddy imported from the Nizam's Dominions.

(e) Includes Rs. 38,000, the transport duty on opium imported into Cochin and Travancore.

APPENDIX Q—cont.

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

Districts.	MANUFACTURE OF LIQUOR.										VEND OF LIQUOR AND DRUGS.										Number of shops licensed to sell by retail.				
	Breweries.					Country spirit distilleries.					Number of wholesale licenses for sale of foreign liquor otherwise than in taverns (ordinary retail shops), e.g., hotels, refreshment-rooms, &c.					Number of special licenses for sale of foreign liquor otherwise than in taverns (ordinary retail shops), e.g., hotels, refreshment-rooms, &c.					Opium and its preparations.				
	Distilleries for the manufacture of spirits paying duty at higher rates than ordinary country spirits.					Country spirit distilleries.					For the sale of liquor not to be drunk on the premises.					European liquors imported or manufactured in the country.					Country fermented liquor (Toddy).				
	No.	...	...	...	...	No.	...	...	...	...	No.	...	...	...	...	No.	...	...	...	...	No.	...	...	...	...
Ganjām	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Vizagapatam	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Gōdāvari	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Kistna	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Nellore	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Cuddapah	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Anantapur	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Bellary	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Kurnool	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Madras Town	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Chingleput	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
North Arcot	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
South Arcot	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Tanjore	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Trichinopoly	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Madura	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Tinnevely	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Coimbatore	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
The Nilgiris	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Salem	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
South Canara	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Malabar	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Total	3	...	...	...	...	14	7	830	45	603	309	25	37	5	66	37	248	10,383	(d) 17,602	1,037	30	1,067	25	52	272

(a) The Contract Distillers of Ganjām and Vizagapatam took out private distillery licenses also.

(b) Excludes amani depots.

(c) Includes four bar licenses.

(d) Exclusive of four shops for the sale of arrack and toddy in the out-lying pattans of British Cochin.

Note.—The figures in columns 2 to 17 and 23 against Ganjām, Vizagapatam and Gōdāvari do not apply to the Agency tracts in which the Madras Act I of 1886 is not in force.

APPENDIX Q—cont.
IMPERIAL FORM No. IV.—Duty and Consumption.

Districts.	SPIRITS MANUFACTURED IN INDIA PAYING DUTY AT HIGHER RATES THAN ORDINARY COUNTRY SPIRITS.				COUNTRY SPIRITS ISSUED FROM DISTILLERIES, PRIVATE AND CONTRACT, AND FROM EXCISE DEPOTS.						OPIMUM AND ITS PREPARATIONS.				OTHER DRUGS—GANJA, BHANG AND OTHER PREPARATIONS OF THE HEMP PLANT.			
	(Gross Imperial Gallons issued.)		Rate of Average strength.		Rate of Gallon of London proof.		Issues in Imperial Gallons.						Price per Seer.		Amount sold by retail.			
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	
Ganjam	...	365	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
Vizagapatam	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
Godavari	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
Kistna	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
Nellore	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
Andrapah	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
Anantapur	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
Bellary	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
Kurnool	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
Madras Town Circle	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
Chingleput	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
North Arcot	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
South Arcot	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
Tanjore	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
Trichinopoly	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
Madura	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
Tinnevely	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
Coimbatore	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
The Nilgiris	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
Salem	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
South Canara	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
Malabar	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
Total	...	14,998	...	...	...	...	...	...	...	...	...	...	...	...	...	...	64,998	

The locally-made foreign spirits of this Presidency are issued after being compounded and their actual strength of issue is not available.

† A special rate of one rupee has been allowed for rasin wine manufactured for sacramental purposes of the Jesuit Mission at Trichinopoly.

APPENDIX Q—cont.
IMPERIAL FORM No. V.—Incidence of Consumption.

Districts.	POPULATION.				NUMBER OF PERSONS PER RETAIL SHOP FOR SALE OF				GROSS EXCISE RECEIPTS PER TEN THOUSAND OF TOTAL POPULATION TO NEAREST RUPEE				Net excise revenue from all sources per ten thousand of total population, column 26 of Form I.
	Muhammadians.	Hindus and others.	Total.	Liquors.		Drugs.		From spirits and fermented liquors, total of columns 4, 8, 11 and 16 of Form I.	From opium and its preparations, column 19 of Form I.	From other than opium, drugs and other than opium, column 20 of Form I.			
				(country spirits, column 16 of Form III.	(country fermented liquors, column 17 of Form III.	Opium and its preparations, column 20 of Form III.	Other drugs, column 23 of Form III.						
1	2	3	4	5	6	7	8	9	10	11	12		
Ganjam	5,514	1,891,289	1,896,803	(c) 2,602	(c) 4,209	33,871	(c) 76,565	RS. 1,404	RS. 157	RS. 15	..		
Vizagapatam	22,554	2,786,438	2,803,992	(c) 7,836	(c) 3,393	14,753	(c) 277,602	1,641	614	7	..		
Godavari	41,042	2,037,740	2,075,782	(c) 1,499	(c) 1,533	4,640	(c) 280,492	5,342	1,488	16	..		
Kistna	108,567	1,747,015	1,855,582	2,010	1,669	23,418	(c) 154,632	4,507	277	15	..		
Nellore	78,156	1,385,551	1,463,736	3,832	1,888	33,641	104,633	2,802	45	15	..		
Chudapah	119,554	1,152,508	1,272,072	2,830	2,494	53,003	127,207	2,899	56	14	..		
Anantapur	53,136	674,799	727,984	3,324	1,331	72,798	181,996	6,679	25	4	..		
Bellary	83,918	796,773	880,691	4,115	1,555	58,713	55,043	6,124	74	43	..		
Kurnool	97,416	817,811	915,227	2,604	1,036	37,173	272,604	3,663	73	4	..		
Madras Town Circle	61,902	730,305	792,207	3,154	1,447	32,238	18,805	18,783	1,512	152	..		
Chingleput	18,657	615,088	676,990	4,273	2,069	163,076	195,691	4,357	18	10	..		
North Arcot	96,069	2,019,418	2,114,487	3,597	1,786	72,913	117,472	4,209	34	23	..		
South Arcot	38,661	2,104,190	2,162,851	2,503	4,602	196,623	240,317	3,642	8	14	..		
Tanjore	119,864	2,108,250	2,228,114	9,947	1,070	117,269	131,065	6,087	16	26	..		
Trichinopoly	38,271	1,334,446	1,372,717	5,028	5,065	196,102	114,335	2,981	17	25	..		
Madura	160,144	2,448,260	2,608,404	5,378	2,835	104,386	153,435	2,466	16	19	..		
Tinnevely	95,941	1,820,144	1,916,085	5,619	2,638	131,610	147,392	2,049	12	14	..		
Coimbatore	43,947	1,960,892	2,004,839	3,404	2,153	105,618	227,760	4,183	23	8	..		
The Nilgiris	35,187	39,787	39,787	3,216	1,163	34,949	49,899	34,598	949	50	..		
Salem	61,506	1,901,086	1,962,591	4,013	2,117	81,775	245,324	4,278	41	6	..		
South Canara	111,983	940,376	1,052,359	1,545	883	176,393	37,697	4,542	23	17	..		
Malabar	769,857	1,872,071	2,641,928	3,826	1,913	106,677	132,096	2,066	84	18	..		
Total	2,250,886	33,365,695	35,616,031	(c) 3,308	(c) 1,952	33,380	(c) 126,294	3,830	215	18	3,805		

(a) Arrived at on the population of the districts exclusive of the Agency tracts in which the Abkari Act I of 1886 is not in force.

GOVERNMENT ORDER, No. 83, R.D., 30TH JANUARY 1899.

GOVERNMENT OF MADRAS.
REVENUE DEPARTMENT.

READ—the following Proceedings of the Board of Revenue (Separate Revenue),
No. 294, dated 28th September 1898:—

Resolution—No. 294, dated 28th September 1898.

The Board begs to submit its report on the administration of the Abkári and
Opium revenue during the official year 1897–98.

(True Extract.)

(Signed) C. G. TODHUNTER,
Acting Secretary.

To the Secretary to Government, Revenue Department.

Copy to Collectors.

- “ all Deputy Commissioners.
- “ all Assistant Commissioners.
- “ the Inspector, Madras Town Circle.
- “ the Accountant-General, Madras.

ORDER—No. 83, Revenue, dated 30th January 1899.

Separate Revenue No. 21.

With the Proceedings read above, the
Board of Revenue submits its report on the
administration of the excise revenue during
the year 1897–98.

2. COUNTRY SPIRITS—*A. The Excise system.*—The excise system was in force in the
same tracts as in the preceding year, *i.e.*, throughout the Presidency except the
Gódvári district, parts of Kistna, South Canara and Malabar and the greater portion of
the Agency hill tracts of Ganjám and Vizagapatam.

3. *Manufacture and supply.*—The excise tracts of the Ganjám, Vizagapatam,
Kistna, South Canara and Malabar districts, Wynaad excepted, were under the contract
distillery supply system. The exclusive privilege of supplying country spirits was
continued to the former contractors except in South Canara, in which owing to the
contractors' failure during the second half of the year the Government was obliged to
undertake the supply. There were seven distilleries for the manufacture of spirits in
these tracts, one of which in South Canara was closed during the second half of the
year.

The remaining tracts in which the excise system was in force, inclusive of the
Wynaad taluk of Malabar, were under the private distillery supply system. For the
supply of these tracts, fourteen distilleries and four warehouses were licensed; but
two of the former and one of the latter were closed in the course of the year. Two
others at Aska and Vizagapatam did not issue any spirits to the private distillery
supply tracts. Excluding these, there were at the end of the year ten distilleries and
three warehouses against twelve distilleries and three warehouses at the end of
1896–97. During the year the distilleries at Nellikuppam and Ráripéttai, which

issued 66·6 per cent. of the country spirits consumed in the private distillery supply tracts, came to be owned by a single company the "East India Distilleries and Sugar Factories, Limited," of which Messrs. Parry & Co. are the managing agents.

4. *Supply to retail vendors.*—The number of depots opened in the private distillery supply tracts for the wholesale vend of country spirits was 541 against 541, in 1896-97. As in previous years over 90 per cent. of the issues to retail vendors were made from these depots. In the districts under the contract distillery supply 45 depots were licensed, 2 in Kistna, 30 in Malabar and 13 in South Canara.

5. *Vend of country spirits.*—The privilege of vend was, as usual, sold by shops except in the Wynaad taluk of Malabar, and in portions of the Ganjám, Vizagapatam, Kistna, Nellore, Cuddapah, Anantapur, Bellary and South Arcot districts. In those tracts it was disposed of in convenient areas, 37 in Ganjám, 23 in Vizagapatam, 52 in Kistna, and 33 in the remaining districts. The system of selling shops separately was extended during the year to the Nandigáma taluk of Kistna and the Cuddalore firka of South Arcot. In the three districts of Kistna, South Canara and Malabar, in which the lease begins on the 1st October, the total rentals for the privilege of vend fell to Rs. 2,78,835 from Rs. 2,85,587 in 1896-97. A similar fall is noticeable in the remaining districts also, the rentals obtained being Rs. 14,01,818 against Rs. 15,67,568 in the previous year. The fall is ascribed to the unfavourable state of the season and to the losses sustained by the renters in the previous year.

6. *Consumption.*—The total consumption in the excise tracts amounted to 922,171 gallons of proof strength, showing a decrease of 54,283 gallons as compared with the previous year. The decrease occurred in twelve districts, and was particularly heavy in Ganjám, Vizagapatam, Kistna, Madras, Chingleput, Tanjore and South Canara. The chief causes assigned for the decline in the first four districts were the state of the season and the high price of food-grains. In the three remaining districts the consumption fell more or less to what it was in 1895-96. As observed by the Board the fall in consumption has been steady in Vizagapatam, Kistna and Madras from 1895-96.

The consumption rose in eight districts; but except in the three districts to be referred to below, it returned more or less to the figure reached in 1895-96 after a temporary fall in the intermediate year. In Salem, Coimbatore and Tinnevely, on the other hand, the rise has been steady from 1893-94, for which no very satisfactory explanation appears to be forthcoming. The matter should be further investigated.

7. *Taxation per gallon.*—The subjoined statement compares the total issues of country spirits in the excise tracts and the incidence per gallon of proof strength with the figures for the two preceding years:—

		1895-96.	1896-97.	1897-98.
Issues (gallons, London proof) ..	Galls.	978,876	976,454	922,171
2 (a) Still-head duty	Rs.	35,75,100	37,56,337	37,27,128
(b) Vend rents	"	16,84,775	18,97,414	16,83,115
Total ..	Rs.	52,59,875	56,53,751	54,10,243
3 (a) Rate of still-head duty per gallon ..	RS. A. P.	3 10 7	3 13 6	4 0 8
(b) Rate of vend rents per gallon ..	"	1 11 7	1 15 1	1 13 2
Total ..	"	5 6 2	5 12 7	5 13 10

Taking the Presidency as a whole, the average incidence of taxation per gallon of country spirits has steadily advanced; and during the year under review it was only two annas and two pies less than the tariff rate of duty on imported spirits. The incidence exceeded that rate or was nearly equal to it in all districts except in Ganjám, Vizagapatam, Kurnool, South Canara and Malabar. In the last two districts it was particularly low, being only Rs. 2-15-11 and Rs. 2-9-3 a gallon, respectively. The proportion of the revenue assessed in the shape of still-head duty was nearly 69 per cent. as in the previous year.

8. *B. The Renting system.*—The few tracts remaining under the renting system, in which arrack distilled from toddy is still the staple country spirit, comprised the Gódvári district, the agency hill villages of Ganjám and Vizagapatam, a portion of South Canara and certain outlying places in Kistna and Malabar. In the ordinary tracts of the Gódvári district and 31 agency villages the privilege of manufacturing and selling toddy-spirits was sold in 86 arcas for Rs. 4,30,486 against Rs. 4,05,822 in the preceding year. The rentals obtained in the South Canara and Malabar districts amounted to Rs. 54,680 and Rs. 5,100 against Rs. 72,801 and 6,310 in 1896-97. In the districts specified above the lease commences on the 1st October. In the remaining tracts the privilege was sold or leased out for Rs. 1,57,425 against Rs. 1,42,721 in the preceding year.

9. *Toddy.*—The tree-tax license-fee system was extended during the year to 26 agency hill villages in Vizagapatam, to the Bellary and Anantapur districts, and certain portions of the Coimbatore district which had not been brought under it before. The system was thus in force throughout the Presidency excepting the Nilgiri district, certain outlying parts of Malabar, and the major portion of the agency hill villages. The rate of tax was raised by 50 per cent. in the Nellore and Tinnevely districts and in parts of Madras and by 33½ per cent. in the South Canara district. The privilege of vend was sold by shops except in portions of the Gódvári district. The rentals obtained during the year for the lease beginning on 1st October 1897 aggregated Rs. 36,39,297 against Rs. 39,62,879 in the previous year; while the amount of tree-tax, including the transport duty on toddy imported from Hyderabad, advanced from Rs. 35,66,757 to Rs. 38,87,240. The total demand for the toddy year thus fell by Rs. 3,099 only. In paragraph 70 of its report the Board compares the toddy revenue of the Presidency, exclusive of the two West Coast districts, with the average of the rentals of three leases prior to the first introduction of the tree-tax license fee system and works out the net gain after deducting the cost of the increased establishments. The result is that the revenue has risen from Rs. 45,33,195 to Rs. 68,26,410 and the cost of the establishments from Rs. 3,95,314 to Rs. 9,63,438. The net gain to Government by the adoption of the tree-tax license fee system was thus Rs. 17,25,091. Taking the districts separately, it is observed that the system has been eminently successful everywhere except in the Kistna, Cuddapah, Anantapur and Bellary districts. In the first district there was a fall of Rs. 52,636 in the revenue and an increase of Rs. 44,789 in the cost of the establishments; but this is due to the fact that the old rentals were for the combined arrack and toddy privileges. In the remaining three districts the system was first introduced only in 1896 and 1897 and has not as yet had a sufficient trial. The largest gain was in Gódvári (5 lakhs); but the figure includes revenue from country spirits also. It is followed by Tanjore (3·47 lakhs), Madras (2·02 lakhs), Salem (1·90 lakhs), Madras (1·52 lakhs), North Arcot (1·16 lakhs), Coimbatore (1·12 lakhs) and Chingleput (1·11 lakhs). It is satisfactory to observe that the new rules for the free issue of toddy for use in bakeries worked well.

10. *FOREIGN LIQUOR.*—The revenue under this head consists of license fees and the duty on locally-made spirits excised at tariff rates, methylated spirits and country beer. The total demand was Rs. 4,21,154 against Rs. 4,16,242 in the preceding year. The greater portion of it was derived from the sale by auction of tavern licenses. Three breweries were at work during the year.

11. *INCIDENCE OF TAXATION PER HEAD OF THE POPULATION.*—Taking country spirits and toddy together, the average incidence of taxation per head of the population according to the last census was As. 6-1 against As. 6-3 in 1896-97. Allowing the usual rate of increment since the census the incidence per head of the population was As. 5-8 against an incidence of As. 5-11 similarly measured for the preceding year. As in previous years the incidence was highest in the Nilgiri district (Rs. 2-4-5), though no revenue is obtained therein from toddy. This is followed in order by Madras (Rs. 1-9-8), Anantapur (As. 10-7), Bellary (As. 9-10), Gódvári (As. 8-10), and Tanjore (As. 8-1). The incidence was lowest in Ganjám, being only As. 2-5.

12. *LIQUOR SHOPS.*—The number of shops opened for the sale of both country spirits and toddy has been steadily falling since 1891-92, the number during the year

under review being 27,989 or 1,066 shops less than in 1896-97. It may be doubted whether the reduction has not in some cases gone too far. The Government notes that the subject is receiving the attention of the Board.

13. INTOXICATING DRUGS PREPARED FROM THE HEMP PLANT.—On the 1st August 1897 the cultivation of the hemp plant without license was prohibited. During the year licenses were issued only in the Bapatla taluk of the Kistna district and the Javadi hills of North Arcot, the number of licenses taken out being 367. Two hundred and seventy-two licenses for the vend of intoxicating drugs were sold for Rs. 65,235 against Rs. 68,326 in the previous year.

14. FINANCIAL RESULTS.—The total current demand under "abkari" amounted to Rs. 1,38,43,624, being a decrease of Rs. 2,76,211 as compared with the previous year. It steadily increased during the decade till 1896-97, in which it amounted to Rupees 141.20 lakhs. In the year under review there was a check, owing to the generally unfavourable state of the season, which affected both the consumption of country spirits and the rentals for the privilege of vend.

Including arrears outstanding at the beginning of the year, the total demand amounted to Rs. 141.30 lakhs, of which Rs. 137.70 lakhs were collected and Rs. 20 lakhs were written off, leaving a balance of Rs. 3.40 lakhs or 2.4 per cent. at the close of the year.

15. MEASURES FOR THE PROTECTION OF THE REVENUE.—In chapter VIII of the report the Board reviews the working of the preventive establishments. Including persons whose cases were pending disposal at the beginning of the year, the number of persons charged with offences against the Abkari laws was 25,733 showing a decrease of 1,678 or 6.1 per cent. as compared with the previous year. Nearly one-half of the cases related to the illicit manufacture of toddy; while over 12 per cent. were charges of unlicensed sale. There were 1,672 cases in which the charge was smuggling from foreign territory. There were 599 persons released as having been charged without sufficient evidence. The number released departmentally for other reasons was 2,261 and 21,724 persons were sent for trial before the magistracy, leaving 1,149 persons to be dealt with at the end of the year. The number of persons tried by the magistracy was 22,095, of whom all but 512 persons or 2.3 per cent. were convicted. It is observed that the number of searches fell from 2,776 in the preceding year to 1,906 in 1897-98. This is owing in part to the issue of stringent orders enjoining greater care in substituting detection in the open for this procedure wherever practicable. The reduction is also ascribed to the ruling of the High Court declaring it to be illegal to search without warrant where it could not be clearly shown that the delay involved in obtaining the warrant would prevent the detection of the offence. The failure to detect 160 cases is attributed to the publicity or delay attaching to the application for a warrant in conformity with this ruling.

16. OPIUM.—An important feature in the administration of the opium revenue was the prohibition from the 1st April 1897 of the sale in licensed shops of the opium preparations used in smoking. Five hundred and twenty-three chests of 140 $\frac{1}{4}$ lbs. each were imported during the year against 543 in the previous year; and the total quantity of opium retailed for consumption was 73,876 lbs. against 77,102 lbs.

The average consumption per head of the population was .083 of a tola; but in the Gódvári district which consumes more than half the opium imported into the Presidency it was as high as .746 of a tola. The Vizagapatam, the Nilgiris and Madras districts followed with .224, .208 and .136 of a tola, respectively. The lowest rate of consumption was in the Chingleput district (.003 of a tola). The number of shops opened for the sale of opium and its preparations fell from 1,129 to 1,067 during the year, the decrease being due to the prohibition of the sale of preparations used in smoking.

The pass duty on opium, excluding the amount adjusted on account of opium supplied to the Native States of Travancore and Cochin, amounted to Rs. 3,66,100. Adding to this the rents for the privilege of vend and miscellaneous revenue and also the amount outstanding at the beginning of the year the total demand amounted to Rs. 7,67,987. Of this Rs. 7,31,044 were collected and Rs. 11 written off, leaving a balance of Rs. 36,932 outstanding at the end of the year.

17. GROSS EXCISE REVENUE.—The gross excise revenue of the Presidency during the last five years was as shown below:—

Years.	Lakhs.
1893-94	127.74
1894-95	136.30
1895-96	142.89
1896-97	147.87
1897-98	145.01

18. GENERAL REMARKS.—His Excellency the Governor in Council regards the results of the year as satisfactory. The gross revenue of the year did not reach the amount realized in the previous year; but this is accounted for by the distress that prevailed so widely throughout the Presidency. It was, however, higher than in 1895-96 and preceding years. Every care appears to have been taken to work the Abkari laws with circumspection. The conduct of the subordinate officials gave rise to but few complaints; while trivial prosecutions which unduly harass the people were greatly reduced. The thanks of His Excellency the Governor in Council are due to the Commissioner for his administration of the department during the year.

(True Extract.)

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

To the Board of Revenue (Separate Revenue).

Endorsement No. 83A.

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

(Signed) N. E. MARJORIBANKS,
Ag. Under Secretary to Government.

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