

REPORT
ON THE
ADMINISTRATION
OF THE
ABKARI REVENUE

PRESIDENCY OF FORT ST. GEORGE,

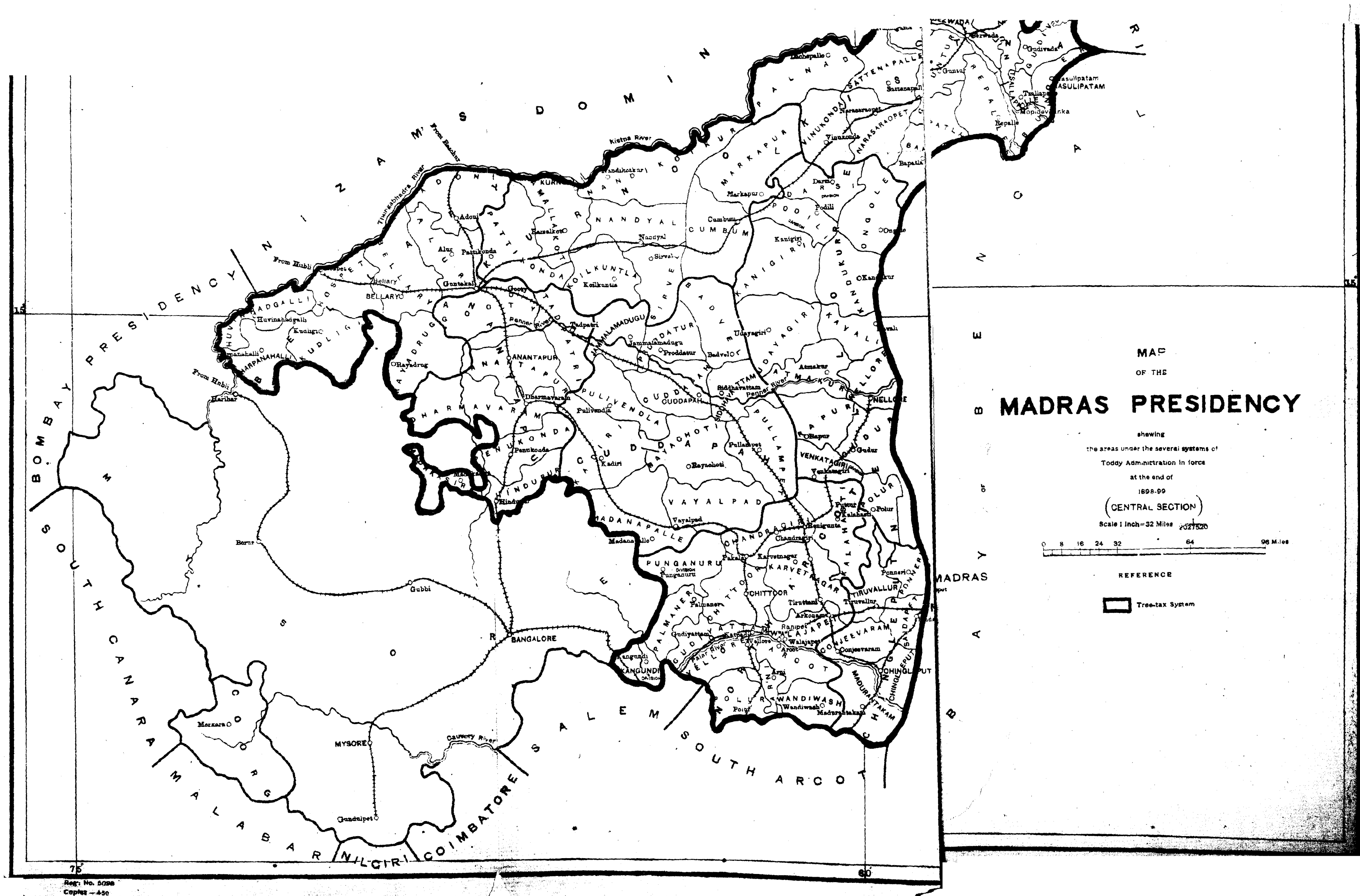
FOR THE YEAR 1898-99.

MADRAS:
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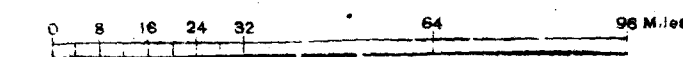
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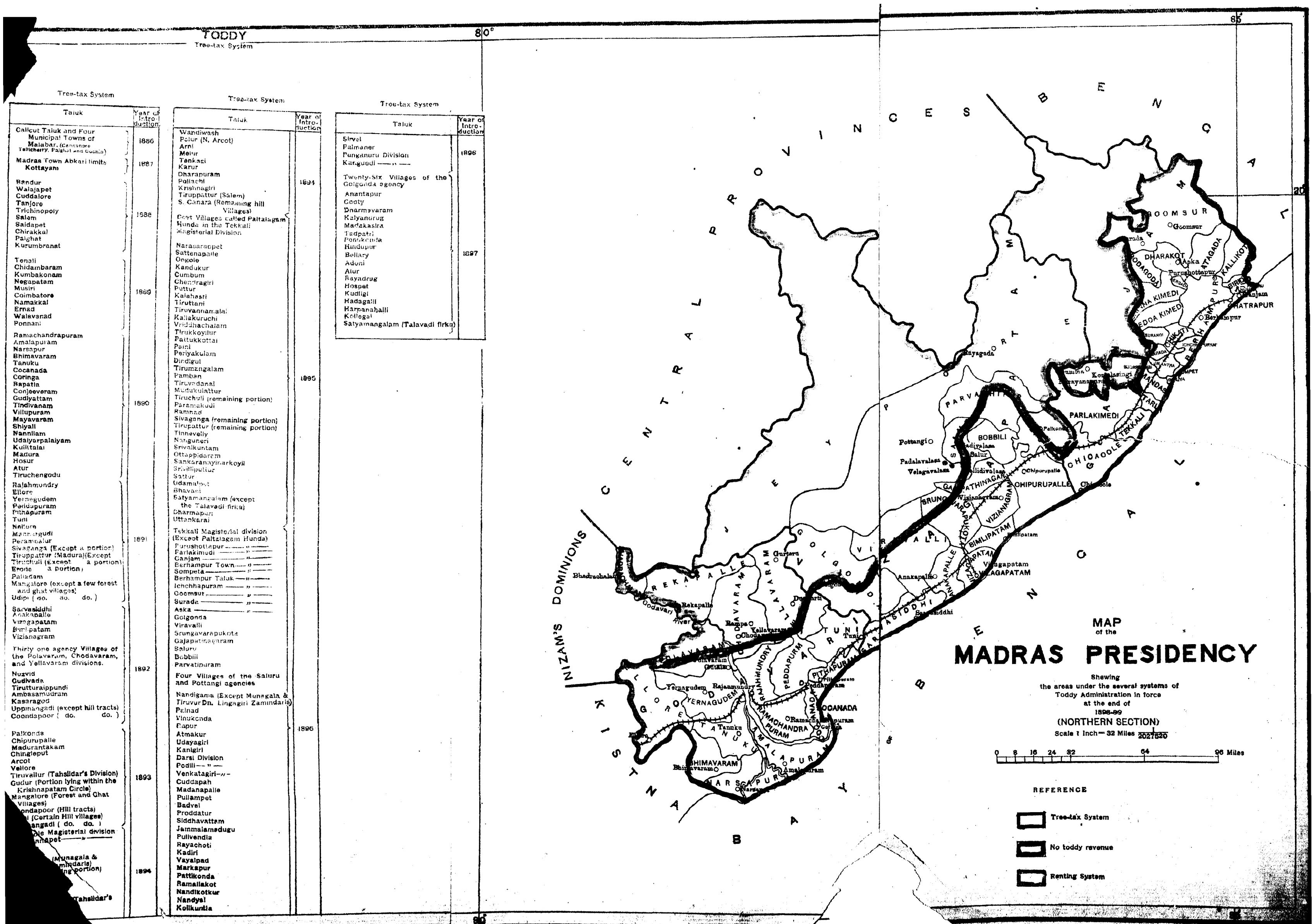


MAP
OF THE
MADRAS PRESIDENCY

showing
the areas under the several systems of
Toddy Administration in force
at the end of
1898-99
(CENTRAL SECTION)
Scale 1 inch = 32 Miles



REFERENCE
 Tree-tax System



TODDY
Tree-tax System

80°

85°

Tree-tax System

Tree-tax System

Tree-tax System

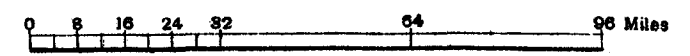
Taluk	Year of Introduction
Calicut Taluk and Four Municipal Towns of Malabar (Cannanore, Tellicherry, Palghat and Cochin)	1886
Madras Town Abkari limits Kottayam	1887
Randur	
Walajapet	
Cuddalore	
Tanjore	
Trichinopoly	
Salem	1888
Saidapet	
Chirakkal	
Palghat	
Kurumbanad	
Tonali	
Chidambaram	
Kumbakonam	
Negapatam	
Musiri	
Coimbatore	
Namakkal	
Ernad	
Walevanad	
Ponnani	
Ramachandrapuram	
Amalapuram	
Narsapur	
Bhimavaram	
Tanuku	
Cocanada	
Coringa	
Rapatla	
Conjeevaram	
Gudiyattam	
Tindivanam	
Vilupuram	
Mayavaram	
Shiyali	
Nannilam	
Udaiyarpalayam	
Kuittalai	
Madura	
Hosur	
Atur	
Tiruchengodu	
Rajahmundry	
Ellore	
Yernagudem	
Peddapuram	
Pinnapuram	
Tuni	
Nature	
Madanagudi	
Perambalur	
Sivaganga (Except a portion)	
Tirupattur (Madurai) (Except a portion)	
Tiruchuli (Except a portion)	
Erond (a portion)	
Palladam	
Mangalore (except a few forest and ghat villages)	
Udipi (do. do.)	
Sarvasiddhi	
Anakapalle	
Vengalpatam	
Bimlipatam	
Vizianagaram	
Thirty one agency Villages of the Polavaram, Chodavaram, and Yellavaram divisions.	
Nuzvid	
Gudnada	
Tirutturaippundi	
Ambasamudram	
Kasaragod	
Uppinangadi (except hill tracts)	
Coondapoor (do. do.)	
Palkonda	
Chipurupalle	
Madurantakam	
Chingaleput	
Arcot	
Velore	
Tiruvallur (Tahsildar's Division)	
Gudur (Portion lying within the Krishnapatam Circle)	
Mangalore (Forest and Ghat Villages)	
Coondapoor (Hill tracts)	
(Certain Hill Villages)	
Angadi (do. do.)	
Die Magisterial division	
Chinnapet	
(Munagala & ...)	
(...)	
Tahsildar's	

Taluk	Year of Introduction
Wandiwash	
Polur (N. Arcot)	
Arni	
Melur	
Tenkasi	
Karur	
Dharapuram	
Polachi	
Krishnagiri	
Tirupattur (Salem)	
S. Canara (Remaining hill Villages)	
Best Villages called Paltalagam	
Hunda in the Tekkali	
Magisterial Division	
Narasaraopet	
Sattenapalle	
Onole	
Kandukur	
Cumbum	
Chendragiri	
Pettur	
Kalahastri	
Tiruttani	
Tiruvannamalai	
Kalakkuruchi	
Vridhachalam	
Tirukkoyilur	
Pattukkottai	
Peint	
Periyakulam	
Dindigul	
Tirumangalam	
Pamban	
Tiruvendral	
Mudukulattur	
Tiruchuli (remaining portion)	
Paramakudi	
Ramnad	
Sivaganga (remaining portion)	
Tirupattur (remaining portion)	
Tinnevely	
Nanguneri	
Srivakuntam	
Ottappidaram	
Sankaranaymarkoyil	
Srivilliputhur	
Sattur	
Udamalpet	
Bhavani	
Satyamangalam (except the Talavadi firka)	
Dharmapuri	
Uttankarai	
Tekkali Magisterial division (Except Paltalagam Hunda)	
Purushottapur	
Parlakimedi	
Ganjam	
Berhampur Town	
Sompeta	
Berhampur Taluk	
Ichchhapuram	
Coonsur	
Surada	
Aska	
Golgonda	
Viravalli	
Srungavarapukota	
Gajapatnagar	
Saloru	
Bobbili	
Parvatipuram	
Four Villages of the Saluru and Pottangi agencies	
Nandigama (Except Munagala & Tiruvur Dn. Lingagiri Zamindaris)	
Palnad	
Vinukonda	
Rapur	
Atmakur	
Udayagiri	
Kanigiri	
Darsi Division	
Podili	
Venkatagiri	
Cuddapah	
Madanapalle	
Pullampet	
Badvel	
Proddatur	
Siddhavattam	
Jammalamadugu	
Pulivendla	
Rayschoti	
Kadiri	
Vayalpad	
Markapur	
Pattikonda	
Ramallakot	
Nandikotkur	
Nandyal	
Kollikurda	

Taluk	Year of Introduction
Shivel	
Palmaner	
Punganuru Division	
Karagudi	
Twenty-six Villages of the Golconda agency	
Anantapur	
Geoty	
Dharmavaram	
Kalyanurug	
Madakasira	
Tadpatri	
Pontikonda	
Hindupur	
Bellary	
Adoni	
Alur	
Rayadurg	
Hospet	
Kudligi	
Hadagalli	
Harpanahalli	
Kotigal	
Satyamangalam (Talavadi firka)	

MAP of the MADRAS PRESIDENCY

Showing the areas under the several systems of Toddy Administration in force at the end of 1898-99
(NORTHERN SECTION)
Scale 1 Inch = 32 Miles



REFERENCE

- Tree-tax System
- No toddy revenue
- Renting System



MAP
OF THE
MADRAS PRESIDENCY

showing
the areas under the several systems of
Toddy Administration in force
at the end of
1893-99

(SOUTHERN SECTION)

Scale 1 Inch = 32 Miles 3027520



REFERENCE

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

COUNTRY SPIRITS

Free supply or Private
Distillery supply System

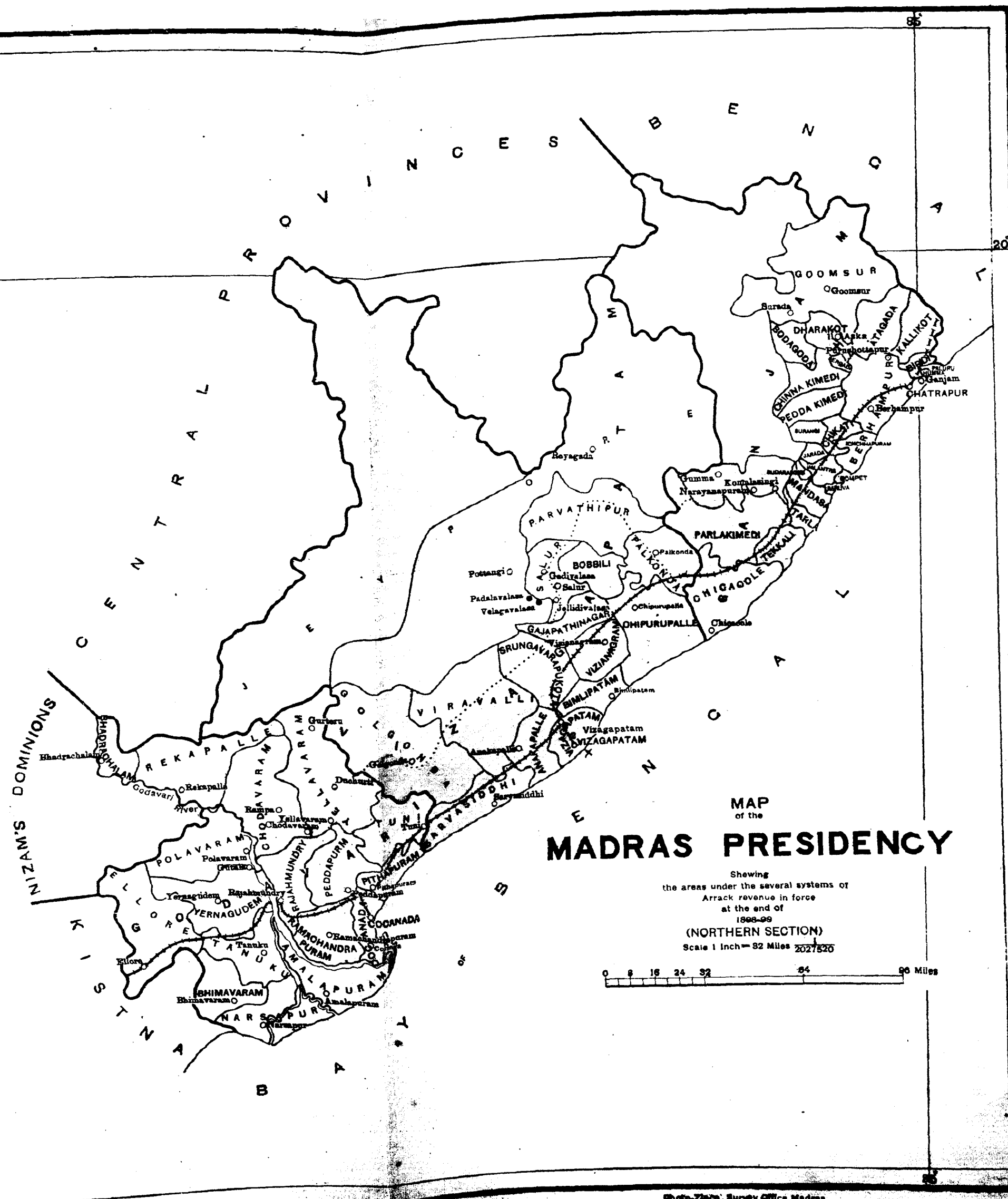
Tracts	Year of Introduction
Bellary Town Chingleput District (Except portion included in the Madras Town Abkari Lim- its)	1st October 1884
Trichinopoly District Kurnool (Taluk west of the Nallamalais)	1st April 1885
Cuddapah District Anantapur do. Bellary do. (except Town) Madras do. Chingleput (the rest of the District)	1st April 1886
North Arcot District Tanjore do. Madura do. Tinnevely do. Coimbatore do. Nilgiris do. Salem do. Wynaad Taluk of Malabar	1st April 1886
South Arcot District Nellore District Kurnool (Cumbum and Markapur Taluks)	1st July 1886 1st April 1886 1st April 1886
Monopoly Supply or Contract Distillery Supply System	
Ganjam District Vizagapatam (Coast Taluk) Kistna (Upland Taluks except Mungala and Lingagiri Zamin- dars of the Nandigama Taluk and Masulipatam Town)	1st October 1886 1st July 1886
Cannanore, Tellicherry, Calicut and Palghat Towns of Malabar	1st October 1886
Mangalore Municipality Malabar (Chirakkal, Kotta- yam, Calicut and Palghat Taluks)	1st April 1887
Vizagapatam (Inland Taluks) Kistna (Gudivada Taluk, Nuzvid and Tiruvur Divisions)	1st October 1888 1st April 1890
Malabar (Kurumbanad) Ernad, Walavanad and Ponnani Taluks)	1st October 1891
Kistna (Rural tracts of the Bandur Taluk and the Tenali Taluk)	1st October 1895
Canara (Mangalore Taluk except Municipality, Uppinangadi Taluk and the Kasaragod Taluk Except the Hoadrug and Kasaragod still areas)	1st October 1896 1st October 1896
The Hoadrug & Kasaragod still areas.	1st October 1896
Kistna (Bapatia Taluk)	1st October 1896
Renting System	
Godavari (Ellore and Rajahmundry Towns) Do. (Cocanada and Goringa Divisions) South Canara (Udupi and Coondapoor Taluks) Malabar (Cochin) Godavari (Rest of the District)	1st October 1886 1st October 1888 1st October 1889
Kistna (Munagala & Lingagiri Zamindars of the Nandigama Taluk)	1st October 1894
System of Country Spirits and toddy Combined	
1 Tumboli Pattam 2 Anthony Fernandez 3 Tekkeporappinkaru 4 Manakodam 5 Attasayakkad 6 Kottur 7 Pallipott Hospital Paramba 8 Mundom Veli 9 Santlavu 10 Henrick Silva 11 Duvaloth Lemos 12 Domingo Fernandez Palakkal 13 Talveppu 14 Belicho Rodrigues 15 St. Louis 16 Ramanthuruthi 17 Sondikal Guvan Kure Silva The seven southernmost amsams of the Ponnani Taluk	1st October 1892 1st October 1893 1st October 1896 1st October 1898

Private Distilleries
1 Aska 2 Vizagapatam 3 Tadipatri 4 Bellary 5 Vayadrapady 6 Ranipet 7 Renigunta 8 Nellikuppam No. 1 9 Do. No. 2 10 Tachanallur 11 Coimbatore 12 Arvanganth
Private Warehouse
13 Madras Warehouse 14 Tanjore 15 Tinnevely 16 Erode
Contract Distilleries
17 Cannanore 18 Parli 19 Chavakkat 20 Tiruvangur
Excise Depots (Exclusive of amahi depots)
21 Masulipatam 22 Bezvada 23 Calicut 24 Talipparamba 25 Tellicherry 26 Kuttaparamba 27 Parappanangadi 28 Eripuram 29 Manjari 30 Quilandy 31 Mangalore 32 Puttur

These are contract distilleries for which private distillery
Licenses have been taken out

REFERENCE

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



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1899.

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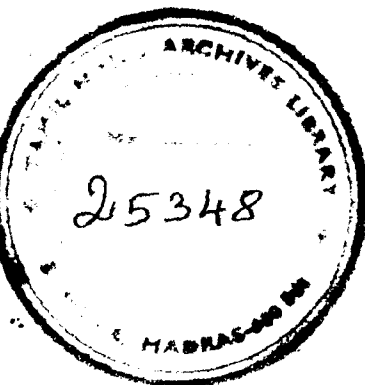
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ADMINISTRATION REPORT

OF THE

MADRAS ABKĀRĪ DEPARTMENT

FOR 1898-99.

CHAPTER I.—INTRODUCTORY.

THERE were but few changes during the year in the systems of Excise Administration concerned with intoxicating liquors as described in the Memorandum submitted with the report for 1897-98. The separate sale of arrack shops was introduced into portions of Ganjām and Vizagapatam, in which it had not previously been tried, and was extended to the whole of the districts of Cuddapah and Bellary. The number of private distilleries at work was reduced by two. The twenty-six Agency villages in the Vizagapatam district, to which the Madras Abkārī Act, I of 1886, was extended in 1897, were brought under the excise system, as also was the whole of the Kāsaragōd taluk of the South Canara district from the 1st October 1898. The arrack supply of the excise tracts of the latter district continued to be under the direct management of Government during the first half of the year, but was let out under the contract distillery supply system for the second half. Jaggery arrack was permitted to be sold in the contract distillery supply tracts of Malabar by distillers of the private distillery supply tracts of the Presidency, subject to an excise duty of Rs. 1-8-6 per gallon of 30° under proof, or As. 6-6 more than that on toddy arrack. The combined arrack and toddy renting system was extended to the seven southern amsams of Ponnāni and to the remaining six outlying pattoms of British Cochin.

2. A copy of the "Memorandum on Excise Administration in India" is attached, with all the corrections required, so far as the Madras Presidency is concerned, to bring it up to date. 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. The cultivation of the poppy is prohibited, and the whole of the opium required for the Presidency is imported by private persons from Indore under licenses issued 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.), either in cash at Indore or by means of hundi drawn on Madras. 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.

The import, on private account, of opium or intoxicating drugs prepared therefrom and used for purposes other than smoking from places other than Indore is permitted, (a) in the case of imports by sea, on payment of duty at tariff rates at the port of importation, and (b) in the case of other imports, under the special orders of the Board to be obtained in each case.

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 in farms, and the farmers either import the drug themselves or procure

it from the actual importers. The farms are generally conterminous with taluks and, as a rule, are put up to auction annually. The sale of opium preparations used for smoking has been prohibited from the 1st April 1897, but they may be manufactured for private consumption subject to a limit of possession of one tola.

The exclusive privilege of import and supply to the ordinary tracts of the Gódvári district has been disposed of as one farm for a period of three years from the 1st April 1898, the contractors having undertaken to pay Rs. 1,20,000 for the first year of the lease and Rs. 1,25,000 for each of the two subsequent years.

5. In the hill tracts of the Ganjám district a certain number of free licenses are issued, and the right of supplying opium to the shopkeepers is assigned on contract to one of the renters in the plains. In the Special Assistant Agent's sub-division there are two shops—one at Udayagiri and the other at Ticcaballi—which are sold by auction subject to the condition of supply to the public at a price of 3 tolas per rupee. The shop at Ticcaballi is only opened on market days—once a week.

6. The monopoly of the supply to the Agency tracts of the Vizagapatam district was let out in 1898-99 on tender for Rs. 20,125 to one of the wholesale importers in the district, who was bound by his contract to sell the drug to licensed vendors at 3 tolas per rupee, and to open depots at places fixed by the Collector. In places where the consumption was more than 3,000 tolas per annum, the shops were sold by auction; where it was between 1,000 and 3,000 tolas, licenses were issued on payment of fixed fees; and free licenses were issued to shops in which the sales were estimated to be below 1,000 tolas.

7. The privilege of selling in shops in the Agency tracts of the Gódvári district is disposed of by auction subject to the conditions 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 at a time 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 from renters in the plains and wholesale importers of this and the adjoining districts.

INTOXICATING DRUGS PREPARED FROM THE HEMP PLANT.

8. Licenses for the sale of intoxicating drugs prepared from the hemp plant have been prescribed under the Abkári Act since the 1st April 1889, and 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 Bápáta taluk of the Kistna district and in the Javadi hills of the Pólúru 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 at Daggupad in the Kistna district and Kaniyambadi in the North Arcot district, and since the 1st April 1898 removals from the storehouses have been allowed only on pre-payment of excise duty at Rs. 4 per seer of ganja, As. 8 per seer of bhang, and Rs. 6 per seer of charas. The import of intoxicating drugs by land or sea into the Madras Presidency is prohibited, but their export is allowed on payment of duty. Licenses for the retail vend of intoxicating drugs are sold by auction, subject to an upset price per annum of Rs. 45 in Madras and Rs. 30 in the rest of the Presidency. From the 1st April 1898 licenses for wholesale depots, for sale to licensed vendors only, have been issued on payment of an annual fee of Rs. 15.

CHAPTER II.—THE EXCISE SYSTEM.

Contract Distillery Supply System.

9. The contract distillery supply system was in force throughout the year in the Ganjám and Vizagapatam districts; in the Kistna district except the Munagala and Lingagiri zamindaris of the Nandigáma taluk; and for the first six months of the year in the Malabar district except the Wynaad and Cochin taluks and the Attapadi valley of the Walavanad taluk;

but in the second half of the year it was abandoned in the seven southern amsams of the Ponnani taluk. The supply 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 comprised in the Hosdrug and Kasaragod still-areas continued under the direct management of Government; but in the second half the whole of Kasaragod with the Mangalore and Uppinangadi taluks were worked under the contract distillery supply system.

10. *Ganjám, Vizagapatam and Kistna districts.*—The exclusive privilege of supplying to the Ganjám and Vizagapatam 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 for Ganjám and Messrs. Sanyasi Naidu and P. Bapaniah Chetty for Vizagapatam. Messrs. Parry & Co.'s supply contract of the Kistna district expired on the 30th September 1898 and was renewed to them in their capacity as managing agents of the East India Distilleries and Sugar Factories, Limited, for the half year ending 31st March 1899 with a view to make the arrack lease in the excise tracts of the district concurrent with the official year. The rates at which the contractors undertook the supply of spirits are noted below:—

	—	20° U.P.	30° U.P.	60° U.P.
	1	2	3	4
		AS. P.	AS. P.	AS. P.
Ganjám	..	11 0	9 6	5 6
Vizagapatam	..	13 2	11 6	6 7
Kistna .. { First half-year ..	..	9 8	8 5	4 10
.. { Second half-year ..	..	10 10	9 5	5 5

The spirits required for the Ganjám and Vizagapatam districts were supplied from the contractors' distilleries at Aska and Vizagapatam; while for Kistna they were transported from the Nellikuppam and Ránipéttai distilleries to the excise depots at Bezvada and Masulipatam. There were no complaints of inadequacy of supply and only one instance of failure to maintain the prescribed minimum stock. This occurred, in the middle of the lease, in the Vizagapatam distillery, but after a warning the deficiency was made good and did not recur.

The supply contractors of the Ganjám and Vizagapatam districts were bound by the terms of their licenses to open wholesale depots at the marginally-noted places and were allowed special rates to cover transport charges, &c. In the Kistna district the two wholesale vend depots at Nandigama and Jaggayyapeta, licensed at the commencement of the lease 1897-98, and also a depot at Nuzvid worked during the first half of the year, their licenses expiring on 30th September. In the half-yearly lease ending 31st March 1899, seven depots in all were opened and a fee of Rs. 7-8-0 was levied on each depot license.

11. *Malabar.*—The contract for the exclusive privilege of manufacture and supply of *toddy spirits* to this district granted to M.R.Ry. T. Ratnasami Nadar on lease for one year from October 1897 was renewed for another year, subject to the additional condition that distillers in the other excise tracts of the Presidency should be allowed to import and sell jaggery (including molasses) arrack to the shopkeepers and wholesale depot-keepers in the contract area; the contractor being allowed the same privilege on application. The distilleries at Cannanore, Chavakkat and Parli, the Calicut warehouse and six excise depots at the marginally-noted places continued in operation throughout the year. The Korapuzha distillery was worked during the first half year, but was abolished in September as the site was required for the Calicut-Cannanore Railway extension. A warehouse was opened at Quilandi in February 1899 to facilitate supply for the Kurumbranát taluk. The excise depots were open for transactions only twice a week; those at Talipparamba and Kuttaparamba were under the charge of the local Deputy Tahsildars, and the other excise depots and warehouses under Sub-Inspectors of the department. The contractor was allowed to make an extra

Ganjám. — Purushottapur and Tekkali, Raghunathapuram.
Vizagapatam. — Anakapalle and Vizianagram.

(1) Talipparamba, (2) Eripuram, (3) Tellicherry, (4) Kuttaparamba, (5) Manjeri and (6) Perpanangadi.

Contract distillery supply tracts.

charge, over and above the fixed cost price, on issues from warehouses and excise depots, to cover the cost of transport and other incidental expenses. There were no complaints of short supply, but to prevent possible difficulties in supply that might arise from the closure of the Korapuzha distillery, the contractor, in the months of August and September, was permitted to import 1,407 proof gallons of cocoanut toddy-arack from Travancore.

In addition to the excise depots opened by the contractor, thirty * wholesale vend depots, as in the previous year, were licensed to private persons, on payment of an annual fee of Rs. 10 for each license. Seventeen of these depots worked throughout the year, and the rest only for a portion of it. Nearly 70 per cent. of the issues to shops were made from these wholesale vend depots.

Jaggery arrack.—The permission granted to outside distillers to sell jaggery-arack in this district from 1st October 1898 was made use of only by Messrs. Parry & Co. Of the thirty depots referred to above, two—one at Calicut and the other at Palghat—were theirs, and in them nothing but jaggery-arack was sold. Both jaggery and toddy arrack were sold in three other depots at Palghat. The excise duty on jaggery-arack was fixed at Rs. 1-8-6 per gallon of 30° under-proof and proportionately for other authorized strengths in order to bring the price of it into line with that of toddy arrack. The results did not show that there was any natural demand for jaggery as contrasted with toddy arrack.

12. *South Canara.*—The amani system of supply of country spirits to the excise tracts of this district introduced from 1st October 1897 continued till the end of September 1898. There were two warehouses—one at Mangalore and the other at Puttur—to which spirits were supplied from the Vizagapatam distillery at a contract rate of As. 15 per gallon of 30° under-proof. Government issued spirits of this strength to depot-keepers at Rs. 2-8-9 per gallon, of which Rs. 1-8-0 represented duty and As. 1-9 profit, and the depot-keepers were given their licenses free and allowed a commission of As. 1-6 per gallon on sales. Twelve wholesale vend depots were opened on these terms in the first half year; and a thirteenth, at Manjeshwar, was under the direct supervision of the Assistant Superintendent of Sea Customs. Issues of 30° under-proof spirit were made at the rate of Rs. 2-10-3 per gallon *plus* cost of transport and other expenses.

The total receipts from the Vizagapatam distillery in the first half of the year were 18,303 proof gallons. This was far short of the 26,000 proof gallons which the distillers were bound by their contract to supply, but was more than sufficient to meet requirements. From 1st October 1898, Messrs. Parry & Co. undertook the supply

Per gallon of {	20° under-proof	..	..	As. p.	of the warehouses from their distillery at
	30°	..	..	14 10	
	40°	..	..	13 0	
	60°	..	..	7 5	

Liquor was issued at the same price as before, but the reduction in cost price and the saving of the commission increased the Government profit per gallon of 30° under-proof from As. 1-9 to As. 5-3. The receipts from the Nellikuppam distillery amounted to 4,155 proof-gallons and Messrs. Parry & Co. had to take over, under the conditions of their license, 15,631 gallons of 30° under-proof Vizagapatam arrack left in the Government warehouses and 803.1 gallons of duty-paid spirit in the possession of the private wholesale depot-keepers on the evening of 30th September 1898. There were no complaints of short supply. The extension of the excise system to the whole of the Kasaragod taluk necessitated the opening of two more depots at Kasaragod and Hosdrug in addition to those in existence in the previous half year.

13. The system of separate sale of shops was extended to the towns of Surlá, Baruva, Baruvapeta, Purushottapur and Tekkali Raghunathapuram of the Ganjam district and to the Anakápalie and Vizianagram taluks of the Vizagapatam district, and was continued in the whole of the contract supply area of Malabar and South Canara, in eleven towns in Ganjam, in the head-quarter taluk and five towns of Vizagapatam and in the Nandigama taluk (except the Munagala and Lingagiri zamindaris) and nine towns in Kistna. Thirty-six vend areas were sold in Ganjam, 21 in Vizagapatam and 49 in Kistna. There were no bids for the three Agency farms in Ganjam. In Kistna during the first half-year two rent

* Seven of these were licensed during the lease 1897-98.

areas were worked under the commission system and one was managed directly by Government. In the second half year this last arrangement had to be extended to six more farms as there were no adequate bids for them.

14. *Ganjam and Vizagapatam.*—The rentals obtained for the vend areas and independent shops in the Ganjam and Vizagapatam districts, for the whole year, are shown in the subjoined statement :—

Districts.	RENTS OF VEND AREAS.		RENTS OF INDEPENDENT SHOPS.		TOTAL.	
	1897-98.	1898-99.	1897-98.	1898-99.	1897-98.	1898-99.
1	2	3	4	5	6	7
	RS.	RS.	RS.	RS.	RS.	RS.
Ganjam (including the three vend areas of the Parlákimedi agency)	46,143	33,163	39,429	62,260	85,572	95,423
Vizagapatam	26,765	22,535	68,490	78,326	95,265	1,00,861
Total ..	72,908	55,698	1,07,919	1,40,586	1,80,837	1,96,284

In Ganjam the increase is attributed to reckless bidding; in Vizagapatam the high prices obtained for the independent shops were due to keen competition and the decrease under vend areas to losses sustained by the renters in the previous years.

15. *Kistna.*—In Kistna the rents of vend areas for the six months ending on the 31st March 1899 amounted to Rs. 57,678 against Rs. 1,25,742 for the preceding twelve months and those of the independent shops to Rs. 41,829 against Rs. 83,253. The arrack rentals of the excise tracts for this period were less than half of those obtained for the previous lease, on account, it is said, of combination added to the unfavourable character of the season. The reduction in the period of the lease and the increase in the issue price of arrack from As. 8-5 to As. 9-5 per gallon of 30° under-proof also, no doubt, had their influence, as had the depression brought about in the weaving trade by the prevalence in Bombay of plague and the fact that bidders discounted the completion of work on the Bezwada-Madras Railway. The foregoing figures include the amounts realised from the working of some of the arrack farms under the direct management of Government and under the commission sale system. Of the three farms which were not sold during the lease 1897-98, the Nizampatnam khandam was worked under the former system and the Kaikalur and Kaldindi khandams under the latter. A sum of Rs. 311-10-10 was realised as profit in the Nizampatnam khandam, the rent for the lease 1896-97 having been Rs. 910. This poor result was due to the unprofitable working of two of the five shops in which the sales were so small that they had to be closed after a short trial, and to the fact that the system was worked only from the 12th March 1898, *i.e.*, for less than seven months out of twelve. Rs. 400-3-2 was realised as commission in the Kaikalur and Kaldindi khandams (Gudiváda taluk) against Rs. 800, the rent for the lease 1896-97; the khandams were worked only from the 20th April 1898.

For the half-year beginning with 1st October 1898 seven khandams—three in each of the Palnad and Narasaraopet taluks, and the Vinukonda khandam of that taluk—were managed under amani for want of adequate bids, the shopkeepers being remunerated in the Palnad and Narasaraopet taluks by a commission of annas 2 a gallon and in the Vinukonda khandam by fixed monthly wages. The net amount realized in the six months was Rs. 6,570, against Rs. 31,120 obtained for the previous lease, from 1st October 1897 to 30th September 1898. The decrease is attributed partly to the late commencement of the amani working and partly to the fact that the shopkeepers employed on commission were required to prepay the cost of liquor supplied to them (exclusive of the commission allowed them) and therefore refused to sell except for cash, whereas under the renters they could get liquor on credit and sell to consumers on credit with little or no fear of detection. It must be remembered also that the prices of food-grains in which the labouring classes received their wages were abnormally low.

16. *South Canara and Malabar.*—The following statement shows the rentals obtained for the independent shops in the South Canara and Malabar districts in which the arrack lease begins on the 1st October:—

Tracts.	RENTS OF VENDOR AREAS.		RENTS OF INDEPENDENT SHOPS.		TOTAL.	
	1897-98.	1898-99.	1897-98.	1898-99.	1897-98.	1898-99.
1	2	3	4	5	6	7
	RS.	RS.	RS.	RS.	RS.	RS.
South Canara (Mangalore, Uppinangadi and Kasaragod taluks)	..	6,265	† 25,399	22,960	25,399	29,225
Malabar (excluding the Attapadi valley, the Wynad and Cochin taluks, and the seven southern amsams of the Ponnani taluk)	..	..	‡ 45,153	36,240	45,153	36,240
Total	..	6,265	70,552	59,200	70,552	65,465

The decrease in the rentals of independent shops in South Canara in spite of the extension of the excise system to the Kasaragod and Hosdrug still areas is ascribed to the depressed condition of the district and the dearness of provisions,—which by diminishing the ability of the people to pay for drink, reduced total profits to the shopkeepers,—and in some degree to the successive changes in the kinds of arrack sold; that in the Malabar district to the scarcity and high prices which prevailed at the time of sales and to the loss sustained by shopkeepers on account of reckless bidding in previous years.

17. 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 the 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.
Ganjām	Aska distillery	25	14,884	62,807	35,562
Vizagapatam	Two wholesale vend depots	19	3,689	19,180	10,269
	Vizagapatam distillery	13	52,488	9,777	40,663
Kistna (excise tracts) ..	Two wholesale vend depots	294	22,896	..	16,262
	Bezwada excise depot	100	52,260	1,250	37,172
South Canara (excise tracts).	Masulipatam	11,880	7,924	2,890	16,207
	Wholesale vend depots	..	6,106	268	4,381
Malabar (excluding the Attapadi valley, the seven southern amsams of the Ponnani taluk and the taluks of Wynad and Cochin).	Mangalore warehouse	..	302	..	211
	Amani and wholesale vend depots	87	37,030	..	25,991
	Cannanore distillery	242	4,818	70	3,594
	Parli distillery	..	3	2	3
	Chavakkat distillery	44	982	67	746
	Korapuzha distillery	..	412	15	294
	Calicut and Quilandi warehouses and excise depots	2,686	7,439	553	7,577
	Wholesale vend depots	5,664	31,719	4,915	28,613
	Total ..	20,944	242,961	101,793	227,545

The general fall in consumption is explained in paragraph 26 below.

18. The financial results of the amani working of the contract distillery supply tracts of the South Canara district for the lease 1897-98 showed a net loss of Rupees 2,077-7-9 exclusive of the prime cost of vats, office furniture and copper pots, which amounted to Rs. 1,404-3-5. 56,586·4 gallons of liquor 30° under-proof were purchased

* Represents the rent for the privilege of supply at the rate of As. 5-3 per gallon of 30° under-proof.
† Excludes the rents of shops in the Hosdrug and Kasaragod still areas.
‡ Includes the rentals of the seven southern amsams of the Ponnani taluk.

at a cost of Rs. 53,470-12-3, and 54,802·63 gallons were issued realising Rupees 53,823-9-4, while 1,783·77 gallons were lost in the shape of wastage. Rent of buildings, establishment charges, contingencies and purchase of vats amounted to Rs. 3,834-8-3. The greater part of the loss—Rs. 1,953-13-2—is accounted for by the fact that 15,630·6 gallons, representing nearly one-third of the quantity purchased, remained unsold at the end of the year, as a result of the unexpected fall in consumption, and that this liquor, which had cost Government As. 15 per gallon, had to be made over to Messrs. Parry & Co. at As. 13, their contract rate. The vats were leased to Messrs. Parry & Co. at a rent calculated at 10 per cent. of the cost thereof.

Private Distillery Supply System.

19. Under this system twelve distilleries and four warehouses were licensed during the year against fourteen distilleries and four warehouses in 1897-98. The new distillery at Nellikuppam commenced working about the close of January 1899, and on the 31st March 1899 the old distillery at Nellikuppam and that at Rānipēttai were closed. A license was issued to the Deccan Sugar and Abkari Co. of which Messrs. Binny & Co. are managing agents, for the construction of a distillery at Samalkot in the Gōdāvari district. Messrs. Parry & Co. as managing agents of the East India Distilleries and Sugar Factories, Limited, continued to work their warehouses at Madras and Tanjore and opened two others at Tinnevely and Erode.

The following statement shows the names of the various distillers and warehouse-keepers doing business in 1898-99, the sites of the distilleries and warehouses and the tracts supplied by each:—

Name of distiller or warehouse-keeper.	Site of distillery or warehouse.	Tracts supplied.
	<i>Distilleries. (a)</i>	
1. Mr. F. J. V. Minchin	Aska	No private distillery supply tracts supplied.
2. Messrs. Ch. Sanyasi Naidu and P. Bapaniah Chetty.	Vizagapatam	Do. do.
3. M.R.Ry. Mula Venkata Rangayya..	Tadpatri	1. Nellore. 2. Cuddapah. 3. Anantapur. 4. Bellary. 5. North Arcot.
4. Messrs. S. Venugopal Naidu and Kumarasetti.	Bellary	1. Nellore. 2. Anantapur. 3. Bellary. 4. Kurnool.
5. Messrs. William Coleridge & Co. ..	Veyasarpady (Madras) ..	1. Nellore. 2. Madras Town Circle. 3. Chingleput. 4. North Arcot.
6. The East India Distilleries and Sugar Factories, Limited.	Rānipēttai	1. Nellore. 2. Cuddapah. 3. Anantapur. 4. Bellary. 5. Kurnool. 6. Madras Town Circle. 7. Chingleput. 8. North Arcot. 9. Coimbatore. 10. The Nilgiris. 11. Salem.
7. M.E.Ry. T. Ratnasami Nadar ..	Rēnigunta	1. Nellore. 2. Cuddapah. 3. Bellary. 4. Kurnool. 5. Chingleput. 6. North Arcot.
The East India Distilleries and Sugar Factories, Limited.	Nellikuppam, No. I ..	1. Nellore. 2. Cuddapah. 3. Anantapur. 4. Bellary. 5. Kurnool. 6. Madras Town Circle. 7. Chingleput. 8. North Arcot. 9. South Arcot. 10. Tanjore. 11. Trichinopoly. 12. Coimbatore. 13. The Nilgiris. 14. Salem.

(a) Exclusive of the two private distillery licenses taken out by the supply contractor, Malabar, for the issue of occasional toddy-arrack from the Cannanore and Chavakkat distilleries to the tavern-keepers of the Presidency on payment of the tariff rate of duty.

Name of distiller or warehouse-keeper.	Site of distillery or warehouse.	Tracts supplied.
<i>Distilleries—cont.</i>		
9. The East India Distilleries and Sugar Factories, Limited.	Nellikuppam, No. II	1. Nellore. 2. Madras Town Circle. 3. Chingleput. 4. North Arcot. 5. South Arcot. 6. Tanjore. 7. Madura.
10. M.R.Ry. T. Ratasami Nadar	Tachanallur	1. Tanjore. 2. Trichinopoly. 3. Madura. 4. Tinnevely. 1. Chingleput. 2. North Arcot. 3. South Arcot. 4. Tanjore. 5. Trichinopoly. 6. Madura. 7. Tinnevely. 8. Coimbatore. 9. The Nilgiris. 10. Salem.
11. Rao Bahadur M.R.Ry. A. T. Tiruvengadasami Mudaliar.	Coimbatore	11. Malabar (Wynaad taluk). 1. Coimbatore. 2. The Nilgiris.
12. Messrs. Rungiah Gownden & Co. ..	Airvaughat	
<i>Private warehouses. (b)</i>		
1. The East India Distilleries and Sugar Factories, Limited.	Madras	Madras Town Circle.
2. Do. do.	Tanjore	1. Tanjore. 2. Trichinopoly. 3. Madura.
3. Do. do.	Tinnevely	4. Tinnevely. Tinnevely.
4. Do. do.	Erode	1. Coimbatore. 2. The Nilgiris. 3. Salem. 4. Malabar (Calicut and Palghat taluks).

(b) Exclusive of the warehouse opened by the Malabar supply contractor at Madras for the storage and issue of Malabar arrack.

Districts.	1897-98.		1898-99.	
	Licensed.	Opened.	Licensed.	Opened.
1	2	3	4	5
Nellore ..	34	33	33	33
Cuddapah ..	50	49	58	52
Anantapur ..	19	18	23	23
Bellary ..	21	21	21	21
Kurnool ..	37	37	59	39
Madras Town Circle ..	11	14	9	9
Chingleput ..	25	24	21	19
North Arcot ..	63	61	51	49
South Arcot ..	63	63	51	49
Tanjore ..	23	21	14	14
Trichinopoly ..	27	27	21	21
Madura ..	44	39	43	41
Tinnevely ..	33	32	26	25
Coimbatore ..	48	48	52	49
The Nilgiris ..	8	8	7	6
Salem ..	50	49	43	38
Total ..	559	541	512	488

shops in the Cumbum and Markapur taluks of the Kurnool district, and, as usual, at Arantangi, in the Pattukkottai taluk, for the supply of the local shops.

21. The system of selling shops separately was introduced into the Badvel taluk of the Cuddapah district and the remaining five vend areas of the Bellary district; so that it was in force throughout the private distillery supply tracts with the exception of portions of Nellore, Anantapur and South Arcot and the Wynaad taluk of Malabar. In the first three of these districts there were twenty-four rent areas generally corresponding to Revenue Inspectors' divisions;

20. In addition to these, 512 depots were licensed during the year for the whole-sale vend of country spirits against 559 in 1897-98. The decrease is chiefly noticeable in the districts of North Arcot, South Arcot, Tanjore, Trichinopoly, Tinnevely and Salem and in the Madras Town Circle and is mainly due to the action of Messrs. Parry & Co. who have practically secured the control of supply within a wide radius of Nellikuppam. The instructions issued for the frequent inspection of wholesale depots have received attention, and accounts are generally reported to be duly maintained. The license fee continued to be Rs. 15 per annum.

Government depots were opened at Cumbum, Markapur, Giddalur and Yerragondapoliem for the supply of amani

and the Wynaad taluk has been leased as one rent area to Rao Bahadur A. T. Tiruvengadasami Mudaliar for a term of three years beginning from 1st April 1898 for an annual rental of Rs. 11,500.

22. Particulars of the vend areas in the several districts are given in Appendix B.

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

Districts.	RENT OF VEND AREAS.		RENT OF INDEPENDENT SHOPS.		TOTAL.		Difference.
	1897-98.	1898-99.	1897-98.	1898-99.	1897-98.	1898-99.	
1	2	3	4	5	6	7	8
	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Nellore ..	7,158	6,143	80,896	81,567	87,584	87,710	+ 156
Cuddapah ..	2,360	..	55,336	71,463	57,696	71,463	+ 13,767
Anantapur ..	508	476	20,753	35,125	21,256	35,601	+ 14,345
Bellary ..	401	..	48,427	72,277	48,828	72,277	+ 23,449
Kurnool ..	..	..	20,362	33,966	20,362	33,966	+ 13,604
Madras Town Circle ..	..	..	1,56,048	1,21,080	1,56,048	1,21,080	— 34,968
Chingleput ..	..	..	42,000	36,711	42,000	36,711	— 5,289
North Arcot ..	..	..	1,21,525	1,09,123	1,21,525	1,09,123	— 12,402
South ..	3,944	2,270	96,800	89,147	1,00,744	91,417	— 9,327
Tanjore ..	..	..	47,976	45,113	47,976	45,113	— 2,863
Trichinopoly ..	..	..	71,592	67,620	71,592	67,620	— 3,972
Madura ..	..	..	86,825	97,373	86,825	97,373	+ 10,548
Tinnevely ..	..	..	58,865	60,532	58,865	60,532	+ 1,664
Coimbatore ..	..	..	97,968	1,12,950	97,968	1,12,950	+ 14,982
The Nilgiris ..	..	..	74,928	50,328	74,928	50,328	— 24,600
Salem ..	..	..	1,15,411	1,10,855	1,15,411	1,10,855	— 4,556
Malabar (Wynaad) ..	11,410	11,500	..	..	11,410	11,500	+ 90
Total ..	25,776	20,389	11,95,215	11,95,230	12,20,991	12,15,619	— 5,372

The decrease was large in the Madras Town Circle, North Arcot, South Arcot and the Nilgiris, but there was an appreciable increase in the Cuddapah, Anantapur, Bellary, Kurnool, Madura and Coimbatore districts. This is attributed to competition, and, in the Ceded districts, to the favourable character of the season. In Cuddapah, Anantapur and Bellary the totals are still behind the figures of 1896-97. In the Madras Town Circle, the bidders combined to keep down prices, mainly under the influence of M. Sabapathy Chetty to whom many of them owed money for arrack supplied on credit; and the low bids obtained for shops in the adjoining districts and the fall in consumption during the previous year also prejudiced the revenue. A more or less general cause of decrease was the enhancement of the price of arrack after the amalgamation of the Arcot Sugar Works and Distilleries Company with Messrs. Parry & Co., and other reasons assigned were, in North and South Arcot, the unpropitious character of the season, in North Arcot and the Nilgiris, the losses said to have been sustained by some of the shopkeepers of the previous lease, and in the Nilgiris the low consumption of arrack. In the Cuddapah district thirty-one shops in the taluks of Proddatur, Pulivendla, Pullampet, Rayachoti, Madanapalle and Vayalpad, which failed to fetch any bids during the sales, but were too important to be closed were let out to approved persons on condition of their paying a certain amount on each gallon of liquor sold. The amount thus realized was Rs. 1,066-1-2. In the Cumbum and Markapur taluks of the Kurnool district several shops could not be sold owing to combination amongst bidders; and to provide a licit supply twelve amani shops were opened in September 1898 and were supplied from the depots referred to in paragraph 20 *supra*. The net profit derived was Rs. 344-1-0.

Issues to licensed vendors from distilleries and warehouses.

24. The subjoined statement shows the quantity of country spirits issued from each distillery and warehouse to wholesale depots and to vend areas and independent shops :—

PARTICULARS OF ISSUES OF COUNTRY SPIRITS TO															Price charged per gallon of 30° under-proof spirits issued to vendors and shopkeepers.		
Distilleries and warehouses.	Wholesale vend depots.					Renters of vend areas and shopkeepers.						Grand Total (proof).	Total proof strength.	GALS.	RS. A. P.		
	Renters of vend areas.			Shopkeepers.			Total proof strength.	60° under-proof.	30° under-proof.	20° under-proof.	60° under-proof.					30° under-proof.	20° under-proof.
	Renters of vend areas.			Shopkeepers.													
	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			
	GALS.	GALS.	GALS.	GALS.	GALS.	GALS.	GALS.	GALS.	GALS.	GALS.	GALS.	GALS.	GALS.	GALS.	to 0 8 0		
1. Tadpatri distillery ..	8,293	22,226	..	22,193	..	..	..	25	233	..	183	22,376	22,376	22,376	0 8 0		
2. Messrs. Abraham & Co.'s distillery, Bellary (a) ..	..	100	..	70	..	..	..	..	268	..	188	268	268	268	0 9 0		
3. Messrs. S. Venugopal Naidu and Kumarasetti's distillery, Bellary ..	..	5,346	..	3,743	..	246	..	..	35,803	..	25,234	28,977	28,977	28,977	0 9 0		
4. Government depots in the Cumbum and Markapur taluk, Kurnool district ..	..	..	..	..	..	..	..	..	367	..	257	257	257	257	1 15 0		
5. Madras warehouse ..	..	15,769	..	11,038	..	..	..	..	6	..	4	11,042	11,042	11,042	0 9 0		
6. Veyasarpady (Madras) distillery ..	..	7,605	..	5,323	..	..	..	..	711	..	498	5,821	5,821	5,821	0 9 0		
7. Rānīpēttai distillery ..	39,072	169,394	..	149,833	..	..	..	..	2,981	..	2,087	151,920	151,920	151,920	0 8 0		
8. Rēniguntā distillery ..	1,403	10,107	..	8,198	..	..	..	..	..	..	..	8,198	8,198	8,198	Issued spirits only to wholesale depots.		
9. Nellikuppam distillery No. I ..	15,188	115,814	..	93,220	..	..	..	..	762	..	533	93,753	93,753	93,753	0 9 0		
10. Nellikuppam distillery No. II ..	146	13,611	..	9,644	..	..	..	..	121	..	84	9,728	9,728	9,728	0 9 0		
11. Tanjore warehouse ..	425	107,558	..	75,701	..	..	..	13	3,369	..	2,869	78,070	78,070	78,070	0 10 6		
12. Government depot at Arantāngi, Pattukkōttai taluk, Tanjore district ..	..	19,986	..	13,990	..	..	..	..	342	..	239	239	239	239	0 10 6		
13. Tachanallur distillery ..	..	..	..	..	..	..	..	..	3,558	..	2,491	16,481	16,481	16,481	Issued spirits only to wholesale depots.		
14. Tinnevely warehouse ..	..	11,200	..	7,840	..	..	..	..	..	..	..	7,840	7,840	7,840	0 8 0		
15. Erode warehouse ..	6,432	36,228	..	29,805	..	..	..	..	..	..	..	29,805	29,805	29,805	0 8 0		
16. Coimbatore distillery ..	28,897	57,171	..	63,137	7,385	199	..	..	215	..	6,198	69,335	69,335	69,335	0 10 6		
17. Arranghat do. ..	2,710	20,410	..	16,455	..	..	..	..	..	..	..	16,455	16,455	16,455	Issued spirits only to wholesale depots.		
Total ..	102,566	611,625	..	510,190	7,385	445	..	38	48,735	..	40,365	550,565	550,565	550,565	..		

(a) The issues from this distillery were made during the year 1897-98 for consumption in 1898-99.

The general increase in price continued from the previous year, due partly, it is believed, to an increase in the cost price of materials, but more to the want of effective competition with Messrs. Parry & Co. The issues from distilleries and warehouses under their control amounted to 69.4 per cent. of the total, against 69.6 per cent. in the previous year.

25. About 93 per cent. of the issues to licensed vendors were made from the wholesale depots referred to in paragraph 20 *supra*, against 94 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:—

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 ..	..	3,717	..	2,602	..	40,395	..	28,277	30,879	{ 0 10 6 to 1 3 0
Cuddapah ..	..	..	..	..	17,187	12,197	..	22,288	22,288	{ 0 10 0 to 3 15 0
Anantapur ..	11	660	..	471	6,092	8,365	..	10,729	11,200	{ 0 8 0 to 2 15 0
Bellary ..	..	..	..	..	7,774	12,453	..	14,936	14,936	{ 0 8 0 to 3 15 0
Kurnool ..	..	..	..	..	19,560	2,337	..	17,284	17,284	{ 0 11 0 to 2 15 0
Madras Town Circle ..	..	..	..	..	..	72,718	..	50,903	50,903	{ 0 6 0 to 0 12 0
Chingleput ..	..	..	..	..	..	27,753	..	19,427	19,427	{ 0 9 6 to 2 15 0
North Arcot ..	..	..	..	..	6,132	62,457	..	48,625	48,625	{ 0 9 0 to 1 0 0
South Arcot ..	..	3,702	..	2,591	1,510	67,035	8	48,136	50,727	{ 0 10 0 to 2 15 0
Tanjore ..	..	..	..	..	2	35,221	..	24,656	24,656	{ 0 11 0 to 1 5 0
Trichinopoly ..	..	..	..	..	638	50,645	..	35,962	35,962	{ 0 9 6 to 0 15 0
Madura ..	..	..	..	..	..	50,671	..	35,470	35,470	{ 0 9 0 to 4 7 0
Tinnevely ..	..	..	..	..	..	32,529	..	22,770	22,770	{ 0 11 0 to 2 15 0
Coimbatore ..	..	..	..	..	43,766	19,071	..	48,863	48,863	{ 0 8 0 to 1 3 0
The Nilgiris ..	..	..	..	..	260	43,853	..	30,905	30,905	{ 0 13 0 to 3 9 0
Salom ..	..	..	..	..	326	67,794	..	47,716	47,716	{ 0 8 0 to 1 7 6
Total ..	11	8,079	..	5,664	103,247	605,494	8	508,447	512,111	

26. The following statement shows the consumption of country spirits of the different authorized strengths in the excise (contract as well as private distillery supply) tracts during the year as compared with 1897-98:—

Consumption.

District.	20° UNDER-PROOF.		30° UNDER-PROOF.		60° UNDER-PROOF.		TOTAL REDUCED TO PROOF STRENGTH.	
	1897-98.	1898-99.	1897-98.	1898-99.	1897-98.	1898-99.	1897-98.	1898-99.
1	2	3	4	5	6	7	8	9
	GALS.	GALS.	GALS.	GALS.	GALS.	GALS.	GALS.	GALS.
Ganjām	76	44	21,278	18,573	80,289	81,987	49,171	45,831
Vizagapatam	763	307	80,324	75,384	8,613	9,777	60,282	56,925
Kistna (Excise tracts) ..	11,043	11,980	86,503	66,299	7,294	4,417	72,804	57,760
Nellore	..	..	57,450	44,451	..	..	40,215	31,116
Cuddapah	29,787	17,187	17,659	12,197	..	..	36,191	22,288
Anantapur	7,779	6,115	10,736	9,164	..	..	13,738	11,307
Bellary	7,558	7,787	41,376	48,617	..	..	35,009	40,261
Kurnool	23,920	19,560	3,098	2,704	..	..	21,305	17,541
Madras Town Circle	65	..	87,479	76,336	..	..	61,287	53,435
Chingleput	..	..	41,295	28,251	..	..	28,906	19,776
North Arcot	4,264	6,132	86,189	62,553	..	..	63,743	48,692
South "	150	1,510	103,774	71,007	133	8	72,816	50,916
Tanjore	44	15	47,608	38,939	..	..	33,361	27,269
Trichinopoly	737	638	54,316	50,645	..	..	38,611	36,962
Madura	..	..	60,720	50,671	..	..	42,504	35,470
Tinnevely	50	..	38,269	36,187	..	..	26,828	25,331
Coimbatore	48,037	43,766	19,689	19,071	..	..	51,512	48,363
The Nilgiris	926	260	37,117	43,968	..	..	26,723	30,986
Salem	455	326	86,519	67,794	..	..	60,927	47,716
South Canara (Excise tracts) ..	198	87	49,135	37,332	..	..	34,553	26,202
Malabar (do.)	18,887	15,911	47,810	45,672	9,019	5,612	52,185	46,874
Total ..	154,739	131,625	1,089,343	905,715	105,348	101,801	922,171	780,021

The only districts in which there was an increase were Bellary and the Nilgiris. The consumption in Bellary was the highest on record since 1892-93 and is attributed to the insufficient supply and high price of toddy in some taluks and to the opening of a larger number of arrack shops since the extension of the system of separate sale of shops to the whole of the district. In the Nilgiris it is ascribed to an increase in the temporary population, the closure of two foreign liquor taverns and the fact that country-made foreign liquor is going out of favour.

In the other districts consumption fell off and in some to a startling degree. A general reason assigned by several Collectors is the increased price of spirits which has followed on the position acquired for themselves by the East India Distilleries and Sugar Factories (Limited), managed by Messrs. Parry & Co., as is clearly shown within the districts they dominate. Other causes, to which the decrease in individual districts, are ascribed are given below :—

Ganjām.—The fall is heavy in the Chatrapur, Berhampur and Gopālpur town shops which were practically in the hands of a single renter who took the opportunity to raise his rates; and this, coupled with the high prices of food-grains which prevailed throughout the greater part of the year, considerably restricted demand.

Vizagapatam.—The decrease in consumption was the effect of the unfavourable character of the season and the high prices charged for spirit.

Kistna.—On the one hand the completion of certain large public works diminished the demand for labour; in parts of the district the people had not recovered from the effects of scarcity, while in others the prices of food-grains, in which the labouring classes receive their wages, were low, and the prevalence of plague in Bombay affected the weavers in the Bāpatla taluk; on the other hand the price of arrack was increased and the amani depots in the Palnad and Narasaraopet taluks were not opened till comparatively late in the year after auction and tender were shown ineffectual. Consumption was thus affected both by a diminution of demand and a restriction of supply.

Nellore.—Many of the same reasons are given here—the unfavourable season, increase in the price of arrack and the completion of railway works.

Cuddapah.—The year was a particularly bad one for the indigo trade, grain was cheap and money scarce, the weaving trade was almost at a standstill, and land revenue for back faslis was being collected.

Anantapur.—The decrease is attributed to the plague scare; and to the partial paralysis of trade for fear of the various calamities predicted for the *Vikari* year.

Kurnool.—Toddy was plentiful and cheap, and to some extent displaced arrack; grain was cheap and less readily convertible into money, wherewith to buy liquor; and the state of the indigo market lessened the demand for labour.

Madras Town Circle.—Consumption was affected by the unfavourable character of the early part of the season, high prices of food-grains and absence of large works. For want of employment locally, the labouring classes have been emigrating; a large number of tanneries in the Saidapet taluk have been closed; and the military authorities have prevented the sepoys from frequenting the liquor shops at St. Thomas' Mount.

Chingleput.—In consequence of the plague, the attendance at most of the festivals has been much smaller than usual; and the classes of people who are the ordinary customers of the liquor shops were less able than in the previous years to spend money on drink owing to the completion of the East Coast Railway works, the absence of petty construction and repair works and the stoppage of manufacture at the salt factories during the last season.

North Arcot.—During the first half of the year, the prices of food-grains were high, and throughout the year the prevalence of plague caused a considerable reduction in the passenger traffic at the railway stations and a general slackness in trade.

South Arcot.—Fairs and festivals were placed under considerable restrictions, on account of the plague; in the early part of the year, the season was adverse and affected the drinking classes especially. The district surrounds Pondicherry, where liquor is to be got cheap, and there is always a tendency, which is accentuated in bad years, for the people in the neighbouring British territory to patronize the French shops.

Tanjore.—The cause assigned, in addition to the stock one of price, is the impoverished condition of the consumers owing to depression in trade and the continuing high price of food-grains.

Trichinopoly.—Here too the price of food-grains, at the beginning of the year, was high. Toddy, being comparatively cheap, was more in use, and some arrack shops obtained no bids and had to be closed.

Madura.—In the Madura town there was a combination among shopkeepers to raise the price of arrack, and there was also depression in the cloth trade. In the district generally, it is stated that people are giving up arrack for toddy.

Tinnevely.—The failure of the kar and cotton crops reduced demand and diverted it to toddy; and the social ambition of the Pallars is causing them to abstain in order to command respect.

Coimbatore.—The cheapness of toddy has apparently diverted custom from the arrack shops. Consumption was still 3,000 gallons in excess of the figures for 1896-97.

Salem.—The season was unfavourable, and a strong temperance movement was set on foot among the weaving and Muhammadan communities.

South Canara.—The high prices of food-grains and the poor demand for labour on coffee plantations have brought the drinking classes to poverty and debt; plague restrictions interfered with the usual large gatherings at the annual Hindu jattras; and the traffic between the district and Mysore, which entailed a large demand for liquor, has considerably fallen off. It is said also that there has been an increased resort to toddy and foreign liquor.

Malabar.—In the Wynad taluk, the decrease is attributed to the unfavourable character of the season for the first four months of the year, the cessation of cooly immigration from Mysore owing to plague, and the extended sale of Colombo arrack by tavern keepers. In the other excise tracts of the district, it is ascribed to the fact that there was comparatively little cholera, the prevalence of which in the previous year led to increased consumption. The total issues receded to practically the same as in 1896-97.

27. 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.

Tracts.	Population as per census of 1891.	Area in square miles.	Number of shops opened during 1898-99.	QUANTITY CONSUMED IN PROOF STRENGTH.		Consumption per head in 1898-99 (in terms of proof strength).	Sales per shop in 1898-99 (in terms of proof strength).	Square miles per shop in 1898-99.	Population per shop in 1898-99.
				1897-98.	1898-99.				
				5	6	7	8	9	10
1	2	3	4	GALS.	GALS.	GALS.	GALS.		
<i>Tracts in which shops were not sold separately.</i>									
Ganjām (excluding the towns of Berhampur, Gopalpur, Ichhapuram, Chatrapur, Sompéta, Pureshottapur, Suria, Burava, Barvapéta, Aaka, Russelkonda, Bellugunda, Chiccocole, Parikimedi, Calingsapatnam and Tekkali Raghunathapuram).	1,481,263	5,047	625	20,313	21,374	·014	41	9·6	2,821
Vizagapatnam (excluding the Vizagapatnam, Anakápalle and Vizianagaram taluks and the towns of Narasapatnam, Yellamanchili, Bimlipetam, Chipurupalle and Pakkonda).	1,502,016	3,884	180	13,615	12,373	·008	69	21·6	8,345
Kistna (excise tracts excluding the Nandigama taluk and the towns of Masulipatnam, Pedana, Gudur, Gundúr, Bewada, Nusvid, Narasapet, Vinukonda and Gudirida).	1,613,063	7,674	778	50,287	35,919	·022	46	9·9	2,073
Nellore (excluding the Nellore, Gudur, Kavali, Kandukur and Ongole taluks, the Venkatagiri and Polur divisions and the towns of Rapur, Atmakúr, Udayagiri and Kanigiri).	531,259	4,250	100	3,919	2,774	·005	28	42·6	5,315
Anantapur (the Madakasira taluk excluding the Madakasira town).	63,097	430	13	522	471	·007	36	33·0	4,855
South Arcot (the Munnur, Vanur, Vikravandi, Valavanur, and Nellikuppam fringes).	271,172	482	112	4,376	2,591	·069	23	4·3	2,421
Malabar (Wynaad taluk)	76,762	821	53	6,438	6,047	·079	114	15·5	1,448
Total (a) .. { 1897-98. 1898-99.	6,129,575 5,638,632	25,712 22,588	1,875 1,781	101,017 ..	81,549	·016 ·015	54 46	13·7 12·8	3,269 3,145
<i>Tracts in which shops were sold separately.</i>									
Ganjām.—The Berhampur, Gopalpur, Ichhápapuram, Chatrapur, Sompéta, Pureshottapur, Suria, Barava, Barvapéta, Aaka, Russelkonda, Bellugunda, Chiccocole, Parikimedi, Calingsapatnam and Tekkali Raghunathapuram.	126,602	39	85	28,858	24,457	·193	288	0·6	1,489
Vizagapatnam.—The Vizagapatnam, Anakápalle and Vizianagaram taluks and the towns of Narasapatnam, Yellamanchili, Bimlipetam, Chipurupalle and Pakkonda.	450,543	776	80	46,667	44,562	·099	557	9·7	5,632
Kistna.—The Nandigama taluk (excise tracts) and the towns of Masulipatnam, Pedana, Gudur, Gundúr, Bewada, Nusvid, Narasapet, Vinukonda and Gudirida.	203,391	623	84	22,017	21,841	·107	260	7·4	2,421
Nellore.—The Nellore, Gudur, Kavali, Kandukur and Ongole taluks, the Venkatagiri and Polur divisions and the towns of Rapur, Atmakúr, Udayagiri and Kanigiri.	932,477	4,515	295	36,296	28,342	·030	96	15·3	3,161
Cuddapah district	1,272,072	8,722	532	35,201	22,288	·018	42	16·4	2,391

(a) The figures given in columns 2 to 5 against 1897-98 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 squares miles.	Number of shops opened during 1898-99.	QUANTITY CONSUMED IN PROOF STRENGTH.		Consumption per head in 1898-99 (in terms of proof strength).	Sales per shop (in terms of proof strength).	Square miles per shop in 1898-99.	Population per shop in 1898-99.
				1897-98.					
				5	6				
1	2	3	4	5	6	7	8	9	10
Tracts in which shops were sold separately—cont.									
Anantapur.—The Anantapur, Gooty, Tadipatri, Dharmavaram, Penukonda, Hindupur and Kalyandrug taluks and the Madakasira town.	664,887	5,031	246	13,216	10,886	-016	44	20.4	2,703
Bellary district	880,691	5,706	228	34,452	40,261	-046	177	25.0	3,863
Kurnool district	817,811	7,614	334	21,305	17,541	-021	53	22.5	2,449
Madras.—Madras town	452,518	29	48	46,299	43,463	-086	905	0.6	9,427
Outside shops	224,472	341	4	1,659	1,211	-044	161	5.5	3,620
Cantonment shops	978,456	2,751	55	4,772	3,260	-020	89	12.3	4,388
Rest of the Saidapet taluk	2,114,487	7,366	223	28,906	19,776	-023	80	12.2	3,489
Chingleput (exclusive of the Saidapet taluk)	1,891,679	4,735	606	63,748	48,692	-026	65	6.3	2,529
North Arcot district	2,228,114	3,709	748	68,440	48,325	-012	118	16.0	9,604
South Arcot (excluding the Munnur, Vanur, Vikravandi, Valavanur and Nellikuppam fringes).	1,372,717	3,631	232	33,361	27,269	-026	138	13.9	5,259
Tanjore district	2,608,404	8,808	261	42,504	35,470	-014	71	17.6	5,217
Tiruchinopoly district	1,916,096	5,387	500	26,828	25,331	-013	71	15.8	5,636
Tinnevely district	2,004,839	7,860	340	51,512	48,363	-024	82	13.3	3,392
Coimbatore district	99,797	957	591	26,723	30,986	-310	1,000	30.9	3,219
The Nilgiri district	1,962,591	7,529	31	60,927	47,716	-024	98	15.5	4,038
Salem district	678,374	2,615	486	34,553	26,202	-039	64	6.4	1,659
South Canara.—The Mangalore, Uppinangadi and Kasaragod taluks.	2,541,451	4,764	409	45,747	40,827	-016	71	8.2	4,389
Malabar.—The Calicut, Palghat, Ponnani (excluding the seven southern areas), Chirakkal, Kottayam, Kurumbanad, Ernad and Waiyand (excluding the Atapadi valley) taluks.	25,686,674 26,423,468	89,578 93,408	6,878 7,000	821,154 ..	698,472	-032 -026	119 100	13.0 13.3	3,735 3,775
Total (a) .. { 1897-98. 1898-99.	31,816,149 31,981,100	115,290 115,998	8,753 8,761	922,171 ..	780,031	-029 -024	105 89	13.2 13.2	3,635 3,648
Grand Total .. { 1897-98. 1898-99.									

(a) The figures given in columns 2 to 5 against 1897-98 show the population, &c., for the areas which were under the different systems in that year.

28. The average consumption per head of the population amounted to .015 of a proof gallon against .016 in 1897-98 in the vend areas, .026 against .032 of a proof gallon in the tracts in which shops were separately sold, and .024 against .029 in the total excise area.

The Nilgiri district heads the list with an average of .310 of a gallon per head. Next come the independent shop tracts of Ganjām, Kistna and Vizagapatam with averages of .193, .167 and .099, respectively. Of individual towns, Ootacamund has the highest consumption, viz., 1.114, Coonoor following with 1.059, while the town of Madras shows an average of only .096 of a proof gallon. The average was lowest in the Tanjore district, where it amounted to .012 of a gallon.

Among the vend areas, the Wynaad taluk of Malabar, as usual, ranks first with .079 of a gallon per head; Kistna follows with an average of .022; next come the vend areas of Ganjām and the frontier firkas of South Arcot with averages of .014 and .009 of a gallon, respectively. The average was lowest in the vend areas of Nellore, where it amounted to .005 of a gallon per head.

29. In the vend areas there was on an average one country spirit shop for every 12.8 square miles and 3,145 persons against one for every 13.7 square miles and 3,269 persons in the previous year. In the tracts in which shops were sold separately, the average area and population per shop were 13.3 square miles and 3,775 persons against 13 square miles and 3,735 persons in the previous year. In the two taken together, the average was 13.2 square miles and 3,648 persons per shop against 13.2 square miles and 3,635 persons per shop in the previous year. The places worst supplied are the Kalyandrug taluk of the Anantapur district, which has only four shops for 71,837 people and 791 square miles and the Tirutturaippundi taluk of the Tanjore district which has seven shops to 180,308 people and 485 square miles.

30. 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 .023 of a proof gallon, and the population supplied by each shop would be 3,950.

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

32. 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 vend area tracts of the Anantapur and South Arcot districts and in the contract distillery supply tracts of Ganjām, Vizagapatam, South Canara and Malabar. The average was very low, amounting only to Rs. 2-9-6 (Rs. 3-2-9 in the case of jaggery arrack) and Rs. 3-1-1 per gallon, respectively, in the Malabar and South Canara districts.

33. 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.

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

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

I.—AGENCY TRACTS.

34. *Ganjām*.—In the Agency portions of the district, excluding the 122 villages to which the Madras Abkārī Act I of 1886 has been extended, 85 still licenses were sold by auction for Rs. 10,310 against 80 licenses sold for Rs. 8,992 during the previous year, as shown below :—

Tracts.	1897-98.		1898-99.	
	Number of licenses.	Revenue.	Number of licenses.	Revenue.
1	2	3	4	5
		RS.		RS.
1. Udayagiri (Goomsur) Agency ..	13	3,751	13	5,142
2. Parlākimōdi Agency	7	641	7	548
3. Balliguda	14	2,020	14	2,135
4. Ramagiri	46	2,580	51	2,485
Total ..	80	8,992	85	10,310

Almost the whole of the current demand was collected during the year.

35. *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. 60,000 or Rs. 5,000 more than in 1897-98.

In the rest of the Agency tracts of the district exclusive of thirty villages in which the Madras Abkārī Act, I of 1886, is in force, the total rentals derived from the sale of shops during the year amounted to Rs. 74,497 against Rs. 71,162 for the previous year, as shown below :—

Tracts.	Revenue for 1897-98.	Revenue for 1898-99.	Difference.
1	2	3	4
	RS.	RS.	RS.
1. Jeypore division	25,706	24,836	— 870
2. Malkanagiri division	1,585	2,099	+ 514
3. Nowrangapur	18,670	21,650	+ 2,980
4. Padva	2,700	3,055	+ 355
5. Srungavarapukota division ..	256	213	— 43
6. Viravilli division	205	215	+ 10
7. Gōlgonda taluk	(a) 1,520	1,074	— 446
8. Sālārū division	8,645	5,112	— 3,533
9. Pottangi	6,446	10,082	+ 3,636
10. Koraput	5,429	6,161	+ 732
Total ..	71,162	74,497	+ 3,335

The increase was largest in Pottangi and Nowrangapur and was due to the transfer of shops to more suitable localities in the former and to brisk competition in the latter.

The total abkārī revenue, both arrear and current, collected during the year in the Agency tracts of this district amounted to Rs. 1,36,617 against Rs. 1,29,344 in the previous year.

(a) Includes the revenue derived from the twenty-six Agency villages to which the Abkārī Act, I of 1886, was extended on 1st October 1897.

36. *Gódvári*.—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 :—

Tracts.	Revenue for 1897-98.	Revenue for 1898-99.	Difference.
1	2	3	4
	RS.	RS.	RS.
Bhadrachalam division	9,763	10,794	+ 1,031
Polavaram	4,028	3,842	— 186
Chodavaram	4,447	4,517	+ 70
Yellavaram	2,698	2,766	+ 68
Total	20,936	21,886	+ 950

The total abkári revenue, arrear and current, collected during the year in these tracts amounted to Rs. 22,574 against Rs. 22,265 in 1897-98.

II.—ORDINARY TRACTS.

A.—Separate Arrack Rents.

37. *Gódvári*.—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 continuing divided into 86 such areas as in the previous year. 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 1899 amounted to Rs. 4,45,190 against Rs. 4,30,486 for the lease 1897-98, showing an increase of Rs. 14,704. The increase was chiefly due to the favourable season and consequent brisker competition at the sales.

38. *Kistna*.—The Munagala and Lingagiri zamindaris were the only tracts under the renting system. Owing to want of competition, the amount for which the exclusive privilege of manufacture and sale was disposed of fell from Rs. 1,405 in 1897-98 to Rs. 1,255 in 1898-99. The only spirit manufactured was jaggery arrack.

39. *South Canara*.—The exclusive privilege of manufacture and supply in the three manufacturing areas of the Coondapoor and Udipi taluks was sold for one year from 1st October 1898, the shops being disposed of separately. The following statement shows the rentals obtained for 1898-99 as compared with the previous lease :—

Tracts.	Rentals for 1897-98 (toddy year).	Rentals for 1898-99 (toddy year).	Difference.
1	2	3	4
	RS.	RS.	RS.
Coondapoor taluk	15,650	11,233	— 4,417
Udipi taluk	34,103	29,170	— 4,933
Total	(a) 49,753	40,403	— 9,350

The decrease is mainly due to (1) an enhancement of the issue price of toddy arrack, (2) the general dearth of provisions and (3) the losses sustained by shopkeepers in the previous year owing, among other things, to the defective supply of arrack made to them by the former renter of the Coondapoor still area.

40. *Malabar*.—The exclusive privilege of manufacture and sale of country spirits in the Attapadi valley of the Walavanad taluk as also in British Cochin was again sold for a year from 1st October 1898. The rentals of the Attapadi valley amounted to Rs. 315 as in the previous year (b) and of British Cochin to Rs. 3,386 against Rs. 4,750. The former figure of British Cochin represents the normal value of the farm.

(a) Exclusive of Rs. 4,927 the rentals of shops and still areas in the Hosdrug and Kasaragod still areas (Kasaragod taluk) brought under the excise system with effect from 1st October 1898.
(b) 315 is the revised figure for 1897-98.

41. The following statement shows the consumption of country spirits in terms 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.	Popu- lation.	CONSUMPTION IN TERMS OF PROOF STRENGTH.		CONSUMPTION PER HEAD (PROOF STRENGTH).	
			1897-98.	1898-99.	1897-98.	1898-99.
1	2	3	4	5	6	7
	SQ. MLS.	(a)	GALS.	GALS.	GALS.	GALS.
Gódvári district (including thirty-one Agency villages)	(a) 4,995	1,962,387	151,725	142,934	·077	·073
Kistna (Munagala and Lingagiri zamindaris)	100	39,128	1,139	977	·029	·025
South Canara (Udipi and Coondapoor taluks)	1,318	373,985	(c) 34,448	(d) 22,875	(e) ·068	·061
Malabar { Cochin town	1·7	17,601	2,892	2,681	·164	·162
Attapadi valley	(b) ..	300	300	209	..	..
Total	6,414·7	2,393,101	190,504	169,876	·075	·071

The decrease is attributed, in Gódvári, to the increase in the price of spirits of 70° under proof and 30° under proof; in Kistna partly to the cheapness of toddy and partly to the unfair competition of the shops in the Nizam's Territory where arrack is sold at a much cheaper rate; and in South Canara to (1) the extension of the excise system to the southern portion of the Kasaragod taluk from 1st October 1898, (2) mismanagement, by inadequate supplies to shops, under the previous renter of the Coondapoor taluk, (3) the enhancement of the issue price at the stills and depots, (4) the introduction, in the second half of the year, of a minimum selling price, (5) the dearth of provisions, (6) the depression in trade especially as regards coffee, fishing, and tile works, and (7) the prohibition of jattras owing to plague in Mysore.

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

42. 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 :—

Tracts.	NUMBER OF STILLS.		SPIRIT MANUFACTURED.					Difference.
	San- ctioned.	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)	1897-98. 879	823	917	117	39,827	460,499	154,896	— 10,424
	1898-99. 879	811	961	97	36,800	429,717	144,472	
Kistna (Munagala and Lingagiri zamindaris)	1897-98. 10	1	..	1,685	111	..	1,224	— 194
	1898-99. 10	1	..	(h) 1,472	..	..	1,090	
South Canara (Udipi and Coondapoor taluks)	1897-98. (f) 5	5	2,016	28,183	52,701	..	42,421	— 15,429
	1898-99. (g) 5	4	2,043	20,381	27,726	..	26,992	
Malabar (Cochin and the Attapadi valley)	1897-98. 1	1	936	3,716	..	..	3,350	— 285
	1898-99. 1	1	869	3,386	..	..	(i) 3,065	

(a) Revised figure.

(b) The figures are not available.

(c) Includes 2,630 proof gallons, the consumption in the Hosdrug and Kasaragod still areas of the Kasaragod taluk.

(d) 972

(e) Based on the population of 1897-98.

(f) Includes figures for the Hosdrug and Kasaragod still areas.

(g) Do. do. do. for the first half year.

(h) Jaggery arrack.

(i) Includes 2,856 proof gallons imported by the Cochin renter from Native Cochin.

C.—Combined Arrack and Toddy Rents.

43. This system was in force, during the whole year, in eleven of the seventeen outlying pattoms of British Cochin, and was extended from 1st October 1898, to the remaining six, in which no Abkari Revenue had till then been raised. The rentals realized for all the seventeen pattoms, which were sold in three lots, amounted to Rs. 599, against Rs. 816 for eleven pattoms in the previous lease, owing to absence of competition from Cochin State renters. No stills were established, the arrack required for sale being imported by the renters from Native Cochin and Travancore. Five shops were opened for the sale of both arrack and toddy and 530 proof gallons of arrack were issued for consumption during the year.

Until 1st October 1898 the seven southern amsams of the Ponnani taluk were part of the contract supply area; but from that date the exclusive privilege of manufacturing and vending arrack and toddy was assigned to M.R.Ry. T. Ratnasami Nadar, the excise contractor, Malabar, for a period of one year for Rs. 2,000. No stills were opened and no arrack was supplied in that tract during the period ending 31st March 1899 owing to there being no demand.

CHAPTER IV.—TODDY REVENUE.

44. 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. The year under report was one of few changes in the administration of this branch of abkari revenue. The rates of tree tax remained the same as in the previous year except in the new tree-tax areas of the North Arcot district, where they were raised so as to equal the rates prevailing in the rest of the district; and the system was practically in force throughout the whole of the Presidency, the excepted areas being the major portion of the Agency tracts of the Northern Circars, the Nilgiri district, the Wynad taluk, the Attapadi valley, the outlying parts of British Cochin and the seven southernmost amsams of the Ponnani taluk of the Malabar district. In the last, the combined arrack and toddy renting system replaced the free-tax system on the 1st October 1898.

45. Shops were sold separately in all the tree-tax areas of the Presidency except the Gódvári district, where the shops in the fourteen chief towns were sold separately and the rest of the district was disposed of in 129 vend areas.

46. Appendix E shows the progress of the toddy-revenue in the 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 1898-99 as compared with 1897-98, is subjoined for ready reference:—

Districts.	1897-98.				1898-99.				Increase or decrease; + or -.		
	Rentals.	Tree-tax.	Total.	First half-year.		Second half-year.		Total rentals.		Total tree-tax.	Total revenue.
				Rentals.	Tree-tax.	Rentals.	Tree-tax.				
1	2	3	4	5	6	7	8	9	10	11	12
Ganjam ..	Rs. 7,097	Rs. 30,602	Rs. 37,099	Rs. 3,272	Rs. 9,031	Rs. 4,044	Rs. 21,798	Rs. 7,316	Rs. 30,829	Rs. 38,145	Rs. 1,046
Vizagapatam ..	27,533	56,703	84,236	12,062	19,842	11,293	42,811	23,855	62,653	86,008	1,772
Gódvári ..	5,11,598	5,76,398	10,87,996	2,94,703	2,52,315	2,91,836	3,10,541	5,46,539	5,62,886	11,09,425	21,429
Kistna ..	1,60,465	1,69,413	3,29,878	78,981	39,779	1,10,242	1,36,365	1,89,223	1,76,144	3,65,367	36,489
Nellore ..	48,545	86,512	1,35,057	23,681	33,009	23,628	49,371	47,809	82,380	1,29,689	5,368
Cuddapah ..	69,684	56,031	1,25,715	36,917	33,009	36,917	27,541	78,830	47,232	1,25,062	453
Anantapur ..	2,48,377	72,771	3,21,148	88,794	19,601	96,122	79,470	1,84,916	1,33,893	3,18,809	2,339
Kurnool ..	2,76,228	88,371	3,64,599	80,893	54,433	1,11,938	76,976	1,92,831	1,16,356	3,09,187	34,460
Madras Town Circle ..	1,80,022	1,55,868	3,35,890	79,062	54,733	76,043	49,820	1,25,105	1,34,363	2,59,468	13,789
Chingleput ..	78,731	5,29,321	5,98,052	39,505	2,49,371	42,568	2,29,078	1,02,205	2,01,620	2,37,168	46,676
North Arcot ..	1,17,309	1,66,535	2,83,844	57,867	67,907	44,338	67,056	82,073	90,552	1,76,823	48,389
South Arcot ..	1,91,204	2,23,113	4,14,317	94,428	82,526	96,732	1,19,004	1,91,160	2,01,620	3,92,780	17,010
Tanjore ..	1,11,577	1,13,635	2,25,212	49,015	46,807	36,856	44,145	85,871	4,55,180	1,57,603	11,767
Trichinopoly ..	4,44,276	4,81,696	9,25,972	2,33,768	2,15,085	2,21,424	2,43,990	4,55,180	4,59,025	9,14,205	11,767
Madura ..	87,128	88,765	1,75,893	47,613	41,592	58,187	40,511	1,05,800	82,103	1,87,903	17,010
Tinnevely ..	1,96,475	1,66,241	3,62,716	94,369	59,685	95,351	93,351	1,90,290	1,52,987	3,43,277	9,439
Coimbatore ..	1,69,147	96,983	2,66,130	66,207	32,367	54,550	60,708	1,10,757	93,695	2,04,452	1,678
Salem ..	2,61,653	1,68,144	4,29,797	1,32,617	79,382	1,25,605	97,959	2,61,292	1,77,851	4,39,073	9,276
South Canara ..	2,80,356	2,35,372	5,15,728	1,40,681	1,02,976	1,35,975	1,20,421	2,76,556	2,23,356	4,99,952	15,776
Malabar ..	2,24,409	1,55,864	3,79,773	1,02,369	55,346	89,853	1,00,737	1,92,222	1,56,083	3,48,305	31,468
Malabar ..	2,24,561	1,63,380	3,87,941	1,03,602	65,367	88,813	87,338	1,98,415	1,52,725	3,51,140	31,801
Total ..	38,05,575	38,63,218	76,74,793	18,21,890	16,11,576	18,55,295	20,99,101	(d) 36,77,176	37,54,180	74,31,355	-2,43,438

(e) Includes Rs. 31,060, being the amount realized as transport duty on Hyderabad toddy during the year.

(f) Includes Rs. 12,443, do.

(g) Includes Rs. 6,124, being the revenue realized from licenses transferred or sold for default.

(h) Includes the arrack rentals of the Gódvári district, of the Munagala and Lingagiri Zamindaris of the Nandigama taluk of the Kistna district, of the non-exercise tracts of the South Canara district and of Cochin in Malabar.

47. The result of the year's working according to this statement is a total decrease of Rs. 2,43,438—Rs. 1,29,400 under rentals and Rs. 1,14,038 under tree-tax. The gradual shifting of the burden of taxation from the former, the more variable item, to the latter, which has gone on since 1888-89, continued as will be seen from the subjoined statement, though the change was small:—

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	9,95,568	44,20,164	77.5	22.5
1890-91	37,76,272	14,00,098	51,76,370	73.0	27.0
1891-92	38,65,792	16,90,890	55,56,682	69.2	30.8
1892-93	36,26,133	21,40,017	57,66,150	62.9	37.1
1893-94	38,93,746	23,80,639	62,74,385	61.5	38.5
1894-95	39,43,598	25,44,478	64,88,076	60.8	39.2
1895-96	39,92,584	26,35,418	66,28,002	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
1898-99	31,86,490	(a) 37,54,130	69,40,620	45.9	54.1

(a) Includes transport duty on Hyderabad toddy.

48. The figures in appendix E and in paragraph 46 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. A proper comparison of them with those shown in the previous year's report would require the working of three whole toddy years to be discussed; the Board will, therefore, as in the previous year, substitute for the usual discussion of them a few remarks on the working of the toddy year commencing from 1st October 1898 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, 1896-97 (October 1896 to September 1897).			Toddy lease, 1897-98 (October 1897 to September 1898).			Increase or decrease in 1897-98 as compared with 1896-97, + or —.	Toddy lease, 1898-99 (October 1898 to September 1899).			Increase or decrease in 1898-99 as compared with 1897-98, + 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. 7,752	Rs. 34,398	Rs. 42,150	Rs. 6,442	Rs. 29,140	Rs. 35,582	— 6,568	Rs. 6,909	Rs. 30,049	Rs. 36,958	+ 1,376
Vizagapatam	81,570	67,210	98,780	23,848	56,926	80,774	— 18,106	22,840	59,976	82,816	+ 2,142
Gōdāvari	4,88,900	5,24,164	10,13,064	5,20,584	5,92,045	11,22,629	+ 1,09,565	(a) 5,59,208	5,29,607	10,88,815	— 33,814
Kistna	1,35,116	1,53,790	2,88,906	1,79,748	1,54,826	3,34,574	+ 45,668	(b) 1,95,812	1,89,776	3,76,588	+ 42,014
Nellore	49,001	77,932	1,26,933	47,360	87,309	1,34,669	+ 7,736	47,666	79,494	1,27,160	+ 7,509
Cuddapah	62,221	63,410	1,25,631	60,550	54,648	1,15,198	+ 9,567	74,536	42,646	1,17,181	— 18,017
Anantapur	3,72,787	..	3,72,787	1,50,976	1,33,189	2,84,165	— 88,622	1,94,228	1,26,248	3,20,476	+ 36,811
Bellary	3,92,958	..	3,92,958	1,60,642	1,36,714	2,97,356	— 95,602	2,28,672	(c) 1,15,454	3,44,126	+ 46,770
Kurnool	1,04,015	1,34,904	2,38,919	1,56,668	1,73,457	3,30,125	+ 91,206	1,53,124	(d) 1,28,147	2,81,271	— 48,854
Madras Town	..	..	..	..	..	..	..	..	..	..	..
Cirele	70,548	5,33,197	6,03,745	82,684	5,06,454	5,89,138	— 14,607	(e) 83,194	(c) 4,80,014	5,63,208	— 25,930
Chingleput	1,17,886	1,68,638	2,86,524	1,16,235	1,51,921	2,68,156	— 18,362	91,746	1,36,588	2,28,334	— 30,822
North Arcot	1,92,222	2,23,113	4,15,335	1,88,941	2,19,876	4,08,817	— 6,518	1,93,657	2,01,230	3,94,887	— 13,930
South Arcot	1,21,221	1,12,328	2,33,549	1,02,108	1,07,263	2,09,371	— 24,178	70,473	83,412	1,53,885	— 56,481
Tanjore	4,23,585	4,75,480	8,99,071	4,07,511	4,78,767	9,46,278	+ 47,207	4,48,908	4,50,562	8,99,470	— 40,808
Trichinopoly	79,574	81,331	1,60,905	94,899	85,753	1,80,652	+ 19,547	1,16,266	76,876	1,93,142	+ 11,690
Madura	2,05,197	1,48,480	3,53,677	1,88,836	1,53,067	3,41,903	+ 11,774	1,91,999	1,53,203	3,45,202	+ 3,209
Tinnevely	1,06,538	76,763	1,83,301	1,12,554	1,01,008	2,13,562	+ 30,262	1,08,242	96,149	2,03,391	— 10,172
Coimbatore	2,55,703	1,47,166	4,02,869	2,66,527	1,82,624	4,49,151	+ 46,282	2,57,154	1,74,257	4,31,411	— 17,740
Salem	2,79,652	2,35,658	5,15,310	2,81,197	2,34,424	5,15,621	+ 411	2,71,299	2,14,947	4,86,246	— 20,375
South Canara	2,42,663	1,47,402	3,90,065	2,06,125	1,59,060	3,65,185	— 24,880	(f) 1,77,368	1,64,001	3,41,369	— 33,816
Malabar	2,23,871	1,61,392	3,85,263	2,22,251	1,59,250	3,81,501	— 3,762	(g) 1,75,059	1,54,474	3,29,533	— 51,968
Total	39,62,879	35,66,757	75,29,636	36,66,486	39,57,622	76,24,108	+ 94,472	36,68,365	36,66,109	73,34,474	— 2,89,634

(a) Includes the arrack rentals also.

(b) Includes the arrack rentals for the Munagala and Lingagiri zamindaris.

(c) Includes Rs. 4,334 being the transport duty on Hyderabad toddy.

(d) Includes Rs. 6,788, being the transport duty on Hyderabad toddy.

(e) Approximate for the whole year.

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

(g) Do. do. Cochin.

(h) The figures shown in column 10 have been taken from the Demand, Collection and Balance statement for July last. Figures for August and September are not available.

49. *Ganjām*.—The rentals showed an increase of Rs. 467 or 7.2 per cent. The attempt to rent out the 122 villages of the Parlākimedi Maliahs, to which the Abkārī Act, I of 1836, has been extended, was again unsuccessful. As in the previous years toddy was drawn chiefly from date trees; 30,850 dates and 30 palmyras were marked as against 29,639 dates in 1897-98.

50. *Vizagapatam*.—Rentals decreased by Rs. 1,008 or 4.2 per cent., owing to want of competition. The number of dates and palmyras marked rose by 7,193 and 2,387, respectively, while the number of sagos marked was more or less stationary. The increase was probably due to improvement in the season.

51. *Gōdāvari*.—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. 28,624 or 5.4 per cent., by virtue of competition, the efforts of the departmental officers and the services rendered by the late Deputy Commissioner, Dewan Bahadur R. Dharma Rao Naidu Garu; but the number of trees marked fell by 39,495 (palmyra and date palms). This fall is attributed to increased manufacture of sweet toddy to which a stimulus was given by the erection of Messrs. Binny & Co.'s private distillery at Samalkot and to the apprehension on the part of the renters that jaggery-arrack was about to be introduced into the district. The revenue for the district shows, however, an increase of Rs. 75,751 over 1896-97—the year of the enhancement of the rates of tree-tax.

52. *Kistna*.—The rentals increased by Rs. 16,064 or 8.9 per cent. The number of palmyra and date palms marked advanced by 8,262 and 4,899, respectively. The increase in the revenue has been continuous subsequent to 1896-97 when the rates of tree-tax were enhanced.

53. *Nellore*.—There was a small increase of Rs. 306 in the rentals. The number of cocoanut trees marked increased by 352 and that of palmyra trees remained more or less stationary, but the number of date trees fell from 22,862 to 17,578, on account, it is said, of the unfavourable state of the season. The lessees of certain shops on the Kurnool border, for which there was no local supply, were permitted, as in the previous lease, to mark trees in Kurnool on payment of the Nellore rate of tree-tax.

54. *Cuddapah*.—Combination, the adverse season and previous losses by certain shopkeepers caused a decrease of Rs. 6,014 or 7.5 per cent. in rentals. Toddy is drawn chiefly from date palms, of which 42,512 were marked as against 53,750, the short fall in this respect also being attributed to the season. 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 in Bellary, as a special case. The revenue is much behind the average rentals secured under the old system; and the tree-tax system has not yet proved successful. Special attention has been given by the Board and enforced on the local officers, but the Collector has reported an absolute lack of demand.

55. *Anantapur*.—There was an increase of Rs. 43,252 or 28.6 per cent. under rentals. This was partly due to competition, but it must be remembered that the previous year's rentals were very poor, owing to the introduction of the tree-tax system in October 1897. Toddy was drawn only from date palms, and 127,872 were marked as against 126,926. On the whole, the district revenue has made much improvement in the year under review, though it is still far behind the average rentals realized under the old system.

56. *Bellary*.—This is the second year of the tree-tax system in this district also, and for much the same reasons as in Anantapur, rentals advanced by Rs. 68,030 or 42.3 per cent. The results of the sales would probably have been more satisfactory than they were but for the plague scare; and considerable difficulty was experienced in the disposal of shops in the towns of Bellary and Hospet which had eventually to be sold in groups. Toddy was drawn exclusively from date palms; 104,032 were marked as against 85,520, but this increase is discounted by the fact that less toddy was imported into the district than in the previous lease, the sum realized as transport duty on the toddy so imported amounting to Rs. 4,334 only as against Rs. 57,562 in 1897-98. The plague scare and the consequent prohibition of the important festivals affected the demand to some extent, and it seems likely that the marking of trees has been found to pay better than the importation of toddy subject to a duty of

one anna per gallon. As already stated, toddy depots were established as a special case; and such of the shopkeepers as were unable to get a sufficient supply from local trees were permitted, as in the previous lease, to obtain it from other shops without marking the minimum number of trees, as required by the license, on condition that the supplying and receiving shopkeepers maintained accurate accounts. The selection of the shops that needed this concession was left to the Inspectors concerned. On the representation of the departmental officers, the concession was extended to the other Ceded Districts in the latter part of the lease, and the condition requiring the purchasing shopkeepers to keep accounts was relaxed. There is always a difficulty in rural tracts in getting shopkeepers who can keep accounts, and it was considered that a sufficient check could be kept over the receipts of these petty shops if they were required only to file carefully all the permits issued to them from the supplying shops, where of course correct accounts have still to be maintained. The revenue of the district showed on the whole an increase of Rs. 46,770 over 1897-98 but is still Rs. 51,291 below the average rentals under the old system.

57. *Kurnool*.—Rentals are said to have been inflated by reckless bidding in the previous year and decreased by Rs. 3,544 or 2·3 per cent., the decrease being aided by combination. One result of the latter was that the shops in the Kurnool town could not be sold separately but had to be sold along with six other adjacent shops to one renter in a group. Toddy was drawn chiefly from date palms of which 130,515 were marked as against 153,382 in 1897-98. This fall is attributed partly to the comparatively small number of shops opened and partly to plentiful and timely rainfall, which is said to have increased the yield of the trees. The amount of transport duty on toddy imported from Hyderabad was Rs. 6,788, or Rs. 12,115 less than in the previous year. This decrease is largely accounted for by the smaller imports into Kurnool town, the present renter of which is able to get very little Hyderabad toddy, because a rival, who, in the previous year, rented several of the shops, practically controls the supply; but the fact that there has been a decrease in imports makes still more marked the falling off in tree-tax. In Kurnool town, there has undoubtedly been a diminution of demand, as the local drinking population can get as much as they want, at less cost, in Basavapuram, a village on the Hyderabad side of the river, where the previous renter is engaged in a determined endeavour to diminish the value of the Kurnool town shops. The revenue, as a whole, shows a falling off of Rs. 48,854 as compared with 1897-98 but is still Rs. 39,452 in excess of that realized under the old system; wherein Kurnool presents a strange contrast to the rest of the Ceded Districts.

58. *Madras Town Circle*.—The shops in this circle are licensed at fixed fees instead of being auctioned year by year as in the rest of the Presidency; and the scale of fees levied underwent revision in 1897-98. For the first six months of the official year 1898-99, it was fixed with reference to the number of trees marked by each shopkeeper in 1896-97; and for the second six months with reference to the average number of trees marked for each shop during the previous two years. The number of shops licensed for the current lease amounted to 469; and the license-fees for them remained more or less the same as in the previous lease. 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, but fell in the year from Rs. 5,06,454 to Rs. 4,80,014. The decrease was chiefly under the head of cocoanut and palmyra palms and was due to the season, absence of works and also, it was feared, to the high rate of taxation. It is believed that this latter has seriously affected the condition of the gramamies who are generally the shopkeepers in the circle, and on the recommendation of the Board Government has sanctioned the reduction of the scale of license and transfer fees by 50 per cent. with effect from 1st October 1899. The revenue for the year under report exceeds the average revenue realized under the old system by Rs. 2,09,526.

59. *Chingleput*.—The rentals fell by Rs. 24,489 or 21·1 per cent., owing to combination amongst bidders, the unfavourable season and losses by the previous year's shopkeepers. The number of cocoanut and palmyra trees marked fell by 5,860 and 601, respectively, while the number of date trees rose by 591. The high price of cocoanut toddy and the late spathing of palmyras were the causes given, in addition to the season and the high price of food-grains, for the fall in the number of these trees marked. The decrease in the revenue has been continuous since 1896-97.

60. *North Arcot*.—There was an increase of Rs. 4,716 or 2·5 per cent. under rentals, but the number of cocoanut, palmyra and date palms marked showed a decrease of 2,296, 4,178 and 8,607, respectively, for which the reasons assigned are heavy rains at the beginning of the year, the general scare of plague and the concomitant restrictions on travellers and traffic. This district also shows a continued fall. The rates of tree-tax in the Palmanér taluk and the Punganúru and Kangundi divisions were raised to the level of those levied in the rest of the district; but there was no local supply in the Punganúru division, and on the recommendation of the Collector, the purchasers of shops therein were permitted to mark trees in the Madanapalle taluk of the Cuddapah district on payment of the higher rate of tree-tax.

61. *South Arcot*.—The fall in rentals amounted to Rs. 31,630 or 30·9 per cent. The season was adverse; the shopkeepers of the previous lease had lost money and there was extensive combination amongst bidders at the last auction sales. Few of the shops fetched their real value and in many cases there were no bids. On the strong recommendation of the local officers, in view of the probable total failure of supply in some parts, it was decided, as an experimental measure, to work two of the most important unsold shops in the Chidambaram taluk under amani. These shops are reported to have marked 1,700 cocoanut trees. The number of cocoanut, palmyra and date palms marked for the whole district fell by 6,660, 2,096 and 1,176, respectively.

62. *Tanjore*.—This district showed a fall of Rs. 18,603 or nearly 4 per cent. under rentals, owing to combination at the auctions and losses by previous shopkeepers; and there was also a fall in tree-tax, only 188,043 cocoanuts being marked in the year as against 196,247. The total number of trees marked for toddy shops continued to be the largest in the Presidency.

63. *Trichinopoly*.—There was competition for the shops and rentals rose by Rupees 21,567 or 22·8 per cent.; but the number of cocoanut trees marked fell by 4,424. The loss under tree-tax was more than made good by the increase under rentals, and the revenue as a whole showed an improvement.

64. *Madura*.—There was a small increase of Rs. 3,163 under rentals and of Rs. 136 under tree-tax.

65. *Tinnevely*.—The fall in rentals of Rs. 4,312 or 3·8 per cent. was brought about by combination and adverse season. Toddy is drawn mostly from palmyras, of which 61,401 were marked in the year as against 64,087. This decrease was probably due to the season.

66. *Coimbatore*.—Rentals decreased by Rs. 9,373 or 3·5 per cent., as a result of combination amongst bidders and the completion of the Nilgiri railway. The number of cocoanut and palmyra palms marked in the year fell by 3,926 and 381, respectively; but there was a small increase in the number of date trees. The general result was a re-action from the high figure obtained in the previous year.

67. *Salem*.—The temperance movement affected both rentals and tree-tax. Combination aided to decrease the former by Rs. 9,898 or 3·5 per cent.; and the number of trees marked fell by 4,577 cocoanuts, 1,846 palmyras and 3,359 dates. The prevalence of plague in the sub-division accounts in part for this decrease.

68. *South Canara*.—Absence of competition, failure of crops in the Mysore coffee estates during two successive seasons and the general dearth of food-grains ever since the late scarcity were the causes assigned for the heavy fall (Rs. 28,757 or 13·9 per cent.) in the rentals. The numbers of cocoanut and sago palms marked for the year fell by 7,249 and 941, respectively, while the number of palmyras rose from 51,576 to 55,608. Toddy arrack was replaced by jaggery arrack in the Hosdrug and Kasaragódi still areas of the Kasaragódi taluk on 1st October 1898. About the middle of the year Government complied with the request of one Nerye Ramakrishna Hebbara of the Uppinangadi taluk, to allow sago palms standing on his own lands to be tapped without license for *bona fide* consumption by his coolies, on payment of an annual sum of Rs. 300 for a term of five years.

69. *Malabar*.—The rentals of this district showed a fall of Rs. 47,192 or 21·2 per cent. It was due chiefly to high prices of food-grains, prevalence of cholera and to losses sustained by the shopkeepers of the previous year. Vigour on abkari revenue

collections has also been assigned as a reason. There was a small increase in the numbers of palmyra and sago palms marked, but the number of cocoanut trees licensed fell from 83,915 to 80,594. The district has shown a continued fall in revenue since 1896-97. The combined arrack and toddy-renting system was extended to the remaining six outlying pattoms of British Cochin and replaced the tree-tax system in the seven southernmost amsams of the Ponnani taluk, mainly because it was found that the tree-tax system could not be worked there to any profit. A belt running across the northern limit of the tract was formed to prevent smuggling into the rest of the district.

70. Cocoanut palms are generally tapped in Nellore, the Madras Town Circle, and in the southern and western parts of the Presidency, palmyras freely in all the districts except Ganjam and the Ceded Districts, and date trees in all except Trichinopoly, Madura, Tinnevely, South Canara and Malabar. Sago palms are chiefly confined to the two west coast districts. The percentage of fall in the number of the several trees marked in the Presidency for the year under review was 6.2 for cocoanuts, 4.7 for palmyras, 2.9 for dates and 5.4 for sagos. Thus the percentage of fall was highest for cocoanuts; and last year, also, there was a fall of 2.2 per cent. in the number of such trees tapped, which would tend to show that the tax on these trees is disproportionately heavy; but the enquiries made last year in this respect, and referred to in paragraph 69 of the last report, did not enable the Board to come to any definite conclusions.

71. The Board continues the statement comparing an average of three years' rentals under the old system with the revenue for the current year and the district establishment under the old and new systems, respectively. Malabar and South Canara have been excluded, as their circumstances are peculiar.

Districts.	The date of the 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 1899.			Increase or decrease, + or —.	Cost of new establishment (for the official year 1898-99).	Cost of old establishment.	Increase or decrease, + or —.
			Rentals.	Tree-tax.	Total.				
1	2	3	4	5	6	7	8	9	10
		RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Ganjam ..	1st Oct. 1894.	27,092	6,909	30,049	36,958	+ 9,866	31,332	27,480	+ 6,852
Vizagapatam ..	" 1892.	42,744	22,840	59,976	82,816	+ 40,072	53,622	31,080	+ 22,542
Godavari ..	" 1890. (a)	5,52,146	5,59,208	5,29,607	10,88,815	+ 5,36,669	71,922	10,356	+ 61,566
Kistna ..	" 1889. (b)	3,61,105	1,95,812	1,80,776	3,76,588	+ 15,483	60,132	23,814	+ 47,318
Nellore ..	" 1891.	51,258	47,666	79,494	1,27,160	+ 75,902	46,392	26,340	+ 20,052
Cuddapah ..	" 1896.	1,29,725	74,536	42,645	1,17,181	+ 12,544	36,876	24,638	+ 12,240
Anantapur ..	" 1897.	3,54,582	1,94,228	1,26,218	3,20,476	+ 11,106	32,160	19,200	+ 12,960
Bellary ..	" 1897.	3,95,417	2,28,672	1,15,454	3,44,126	+ 51,291	37,716	21,828	+ 15,888
Kurnool ..	" 1895.	2,41,819	1,53,124	1,28,147	2,81,271	+ 39,452	57,108	14,856	+ 12,552
Madras Town Circle ..	" 1887.	3,53,682	83,194	4,80,014	5,63,208	+ 2,09,526	19,836	22,632	+ 2,796
Chingleput ..	" 1890.	1,46,693	91,746	1,36,588	2,28,334	+ 81,611	29,136	11,544	+ 11,592
North Arcot ..	" 1888.	2,40,565	1,93,657	2,01,230	3,94,887	+ 1,51,322	71,001	17,232	+ 53,772
South Arcot ..	" 1888.	1,33,256	70,478	83,112	1,53,890	+ 14,634	61,732	12,696	+ 49,056
Tanjore ..	" 1888.	6,58,109	4,48,908	4,50,562	8,99,470	+ 3,41,361	60,120	28,668	+ 31,452
Trichinopoly ..	" 1888.	87,495	1,16,266	75,876	1,92,142	+ 1,04,647	29,100	28,844	+ 256
Madura ..	" 1890.	1,51,202	1,91,999	1,53,203	3,46,202	+ 1,94,000	65,364	26,908	+ 38,456
Tinnevely ..	" 1892.	1,61,876	1,08,242	95,149	2,08,391	+ 61,616	52,618	19,236	+ 33,312
Coimbatore ..	" 1889.	2,82,611	2,57,154	1,74,257	4,31,411	+ 1,48,800	68,772	17,136	+ 51,636
Salem ..	" 1888.	2,85,819	2,71,299	2,14,917	4,86,216	+ 2,00,427	53,580	12,828	+ 40,752

(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 net income in Ganjam shows a slight improvement over the previous year's figures. The tree-tax establishment was above the required strength and has therefore been curtailed with effect from April 1899. Kistna now shows a toddy income in excess of the old toddy and arrack combined. A comparison of the total arrack and toddy revenue under the two systems shows a surplus of about Rs. 4,18,000 over

the cost of additional establishment. The income of Cuddapah has receded by Rupees 18,000; Anantapur and Bellary are improving fairly well. The tree-tax establishment of the Cuddapah district was found to be unnecessarily strong, and the three circles into which the district was originally divided were amalgamated into two. Kurnool has fallen off considerably from its tree-tax yield of 1897-98, and the surplus revenue there does not cover the cost of extra establishment. In South Arcot, the year has been particularly disastrous in both rents and tree-tax, and the total increase in revenue has not equalled even a third of the cost of the additional establishment, the reduction of which is now under consideration. The figures for the remaining districts do not call for remarks.

72. Under rule I, clause (2) (g) of the rules regulating the tapping of toddy-yielding 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; but the only districts in which advantage is taken of this concession to any appreciable extent are South Canara and Malabar, where 327 cocoanut trees were applied for and marked in the year against 635 cocoanut trees, 43 palmyras and 6 sagos in the previous year.

73. The import of toddy from Hyderabad to the neighbouring shops in the Bellary and Kurnool districts is allowed on payment of a duty of one anna a gallon, and five chowkies have been opened in Kurnool and three chowkies and one railway checking station in Bellary for the collection of the duty. The receipts in the year amounted to Rs. 6,788 in Kurnool and Rs. 4,334 in Bellary, against Rs. 18,903 and Rs. 57,562, respectively, for the previous year. These large decreases have already been explained in paragraphs 56 and 57 *supra*. As the cost of the establishments maintained at the chowkies in the two districts amounted to Rs. 11,652, it would appear, at first sight, that the takings do not cover the cost of collection, and the Collectors have proposed a reduction in the establishments. Some of the chowkies are not paying their way but the Board has postponed consideration of any reduction for the present. The circumstances of toddy supply and demand along the borders are so variable that it is impossible to say from year to year which establishment will or will not be required; and it has been considered best, for the present, to let the establishments remain at their existing strength and to give the Assistant Commissioner, Bellary Sub-division, permission to utilize any men, for whom there is no work for the time being, as a reserve force with the special object of detecting illicit distillation which is believed to be somewhat common in his sub-division.

74. The mutual arrangement between the two Governments for the tapping of Mysore trees for British shops and *vice versa* in 1897-98 continued during the year under report, and the rules made for carrying it out were 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 1899.		Number of trees tapped in British territory for Mysore shops from 1st July 1897 up to 31st August 1899.	
	Cocoanut.	Date.	Cocoanut.	Date.
1	2	3	4	5
	No.	No.	No.	No.
Cuddapah ..	..	..	..	1,452
Anantapur ..	..	15,460	..	8,034
Bellary ..	..	14,160	..	344
North Arcot ..	..	..	..	5,272
Coimbatore ..	816	2,557	..	..
Salem ..	..	..	..	6,927
South Canara ..	..	..	..	..
Total ..	816	32,177	..	22,029

Last year, revenue following consumption, the balance of advantage was on the side of Mysore but in the year under review British shopkeepers have apparently availed themselves of the arrangement to a greater extent than Mysore shopkeepers and there is a large extension of tapping in both respects.

75. At the suggestion of the Deputy Commissioner, Southern Division, the Board in the course of 1897-98 framed certain rules under section 29 (a) of the Madras Abkari Act, I of 1886, 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. One hundred and eighty-nine licenses were issued in the year, covering 400 gallons of toddy against 91 licenses covering 161.1 gallons for the six months ending with March 1898. The rules are reported to have worked satisfactorily.

76. The system under which free licenses are issued for tapping trees for sweet toddy has been in force in Gódvári and Malabar since 1892 and was extended to the excise tracts of the South Canara district and to the Madras Town Circle on the 1st October 1898. The object of the rules was chiefly to safeguard the revenue derived from fermented toddy, but they are reported to have failed to secure the desired end and to have been besides a source of much friction and many malpractices. Complaints of their unnecessary rigour have been made both by jaggery manufacturers and tappers of sweet toddy and their abrogation, on the west coast at any rate, has been repeatedly urged on the Board. The subject is one on which there are many and conflicting opinions; in June last the Board submitted proposals, tending to relax the existing rules in certain respects which, with certain modifications, were approved by Government and will be given effect to from or after 1st October 1899. The following statement shows the number of trees marked for sweet toddy in the tracts where the rules have been in force:—

	1897-98.				1898-99.			
	Cocoonut.	Palmyra.	Date.	Sago.	Cocoonut.	Palmyra.	Date.	Sago.
	No.	No.	No.	No.	No.	No.	No.	No.
Gódvári	..	180,785	1,596	..	..	227,974	1,841	..
South Canara (excise tracts) ..	..	..	..	..	21,550	238	..	47
Malabar	296,940	106,119	..	67,353	310,130	179,102	..	42,732
Madras Town Circle	..	..	..	..	..	1,303	..	..
Total	296,940	346,904	1,596	67,353	331,680	408,617	1,841	42,779

The jaggery industry has of late received a fresh impetus especially in the Gódvári district, and prices generally are increasing; the number of trees tapped for the drawing of sweet toddy will, of course, increase proportionately and more so if cane produce continues to be limited by bad crops. The exports by sea of jaggery from the Gódvári, South Canara (whole) and Malabar districts amounted to 5,446, 103 and 3,001 tons as against 15,683, 151 and 3,210 tons, respectively, in 1897-98. A large part of the jaggery manufactured in these districts goes inland or is locally consumed.

77. Toddy required for distillation at the supply Contractor's distilleries in Malabar was allowed to be drawn as usual 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 27,640 against 29,957 in the previous year and the outturn of arrack to 88,233 against 108,792 proof-gallons. The system of distillery supply hitherto in force has, however, proved to be a source of danger to the toddy revenue of the district, and schemes involving changes in the management of the distilleries and the levy of duty have recently been formulated by the Board and sanctioned by the Government and will be brought into force from 1st October 1899.

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

78. 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.

79. The number of arrack shops opened decreased from 10,383 to 10,371 and the number of toddy shops from 17,602 to 17,523 in the year under review; but five shops were opened (against four in the previous year) in the outlying pattoms of British Cochin for the sale of both arrack and toddy; so that the total number of country liquor shops in the Presidency amounted to 27,899 against 27,989. The following statement shows the numbers for the last seven years:—

Shops.	Number of shops opened in					
	1892-93.	1893-94.	1894-95.	1895-96.	1896-97.	1897-98.
Arrack shops	11,974	11,402	11,362	11,261	10,636	10,383
Toddy shops	18,923	19,125	19,219	18,963	18,415	17,602
Combined arrack and toddy shops ..	..	..	1	..	4	4
Total	30,897	30,527	30,582	30,224	29,055	27,989

80. Since 1892-93 there has thus been a total decrease of 2,998 shops. The decrease in 1898-99, as compared with 1897-98, occurred chiefly in the Ganjam and Malabar districts under both classes of shops; and in the Kurnool and South Arcot districts under toddy shops. In Ganjam the decrease in the number of toddy shops is attributed to the unpopularity of the tree-tax system in the taluks north of the Rushikulya; and that in arrack shops to the difficulty experienced by the renters in procuring suitable persons to work some of them and to the failure to dispose of the farms in the Parlákimedi Maliahs. In Kistna, the decrease relates mostly to the Narasaraopet taluk where the amáni system was working and to the Bandur and Bápatla taluks and the Tiruvur division where several of the sanctioned shops were not opened by the renters for want, it was alleged, of sufficient demand. The decrease in Kurnool, South Arcot and Malabar is due to the fact that no bids were obtained for a large number of shops. In South Canara it is due to (1) general dearth of provisions, (2) the reluctance of shopkeepers to bid on account of previous losses, (3) successive changes in the kinds of arrack sold and (4) the enhancement of the issue price of toddy arrack in the rented tract.

There was, on the other hand, an increase in the number of shops of both classes taken up in a few districts, especially in Gódvári, Nellore and Anantapur, and in the case of toddy shops sold in Tanjore. In Gódvári, the increase is attributed to the favourable character of the season, and in the other districts to brisker bidding at the auctions.

81. There was on an average one arrack shop for every 3,312 persons and 11.8 square miles and one toddy shop for every 1,961 persons and 7.0 square miles. Excluding Madras, the districts in which the number of arrack shops bears the largest proportion to the area served are, as before, Gódvári, South Arcot and South Canara. In Gódvári and part of South Canara the toddy arrack renting system is still in force; in South Arcot the proximity of Pondicherry has been held to necessitate exceptional facilities for supply on the British side of the frontier. The districts in which toddy shops especially abound are Madras and Tanjore which are the most thickly populated and contain the largest proportion of toddy-drinkers.

82. The desire of Government that the number of liquor shops should be restricted to the reasonable requirements of the people has been continuously kept in view. The system of separate sale tends to ensure the closure of such as are not really needed; and with reference to paragraph 2 (vi) of G.O., No. 523, Revenue, dated 12th September 1898, the Board, after receiving proposals from Collectors has fixed maximum and minimum numbers of shops to be opened in specified areas according to their requirements to have effect from the ensuing leases. Each taluk and all towns with a population of 10,000 have received separate consideration at the hands of Collectors and the Board; the variations in apparent requirements hitherto are extraordinary and in many areas the provision, *primâ facie*, has been insufficient. Attention has been directed to such areas, and the Board, in passing orders, has been led largely by population, area, and normal shop numbers.

83. It is reported that in the Ganjâm, Gôdâvari, Anantapur, North Arcot, South Arcot, Trichinopoly, Tinnevely, Coimbatore, Salem, South Canara and Malabar districts and the Madras town representations made by Municipal Councils, Local Boards and other public bodies in respect of alterations in the number and sites of shops were duly considered, and that in the other districts no such representations were made.

84. On country spirits the incidence of taxation per head of the population was, as usual, highest on the Nilgiris, namely, Rs. 2-4-4. Next follow Madras with an incidence of As. 9-10, Bellary with As. 4-2, Kistna with As. 4, Gôdâvari with As. 3-7 and Anantapur with As. 3-3. The lowest incidence was 11 pies in Malabar.

The incidence of taxation on toddy ranges from As. 13-3 per head in the Madras Town Circle, where, as usual, it is highest, to 5 pies in Ganjâm. In Anantapur it was As. 7-0, in Tanjore As. 6-7, in Bellary As. 6-0, in Gôdâvari As. 5-6, in Kurnool As. 5-4, in South Canara As. 4-7 and in Salem As. 4-1.

Taking arrack and toddy together, the Nilgiri district stands first with an incidence of Rs. 2-4-4, in spite of the fact that no toddy revenue is raised there. Next come Madras with Rs. 1-7-1, Anantapur with As. 10-3, Bellary with As. 10-2, Gôdâvari with As. 9-1, Tanjore with As. 7-9 and Kistna with As. 7-2, and the last is Ganjâm where it was As. 2-6 per head of the population. The average decreased from As. 6-1 in 1897-98 to As. 5-9 in the year under review; or allowing for an increase of population at the usual rate of 10 per mille per annum to As. 5-3.

CHAPTER VI.—FOREIGN LIQUOR.

85. There were no changes of importance in the foreign liquor rules during 1898-99. In consequence of the imposition by the Ceylon Government of an export duty of Rs. 1-4-0 per proof-gallon on Colombo arrack, and consequent complaints by tavern-keepers, Government, in its Order, Mis. No. 1942, Revenue, dated 4th May 1898, permitted the issue of toddy arrack throughout the Presidency by the Malabar Arrack-supply Contractor, M.R.Ry. T. Ratnasami Nadar, on payment of duty at the tariff rate. Two private distillery licenses were taken out by him on payment of Rs. 200 for the Cannanore and Châvakkât distilleries. He stored a quantity at first, and as a temporary measure, in the Tondiarpet storehouse, until he opened a warehouse of his own; and 21·7 proof-gallons were directly issued from the Châvakkât distillery. Altogether 6,784·7 gallons were transported by the contractor into the Madras Town Circle, of which he issued 3,909·2 gallons to his wholesale depot at Black Town, and 57·2 gallons to tavernkeepers. The issues practically commenced from August 1898, and for the first two months the liquor sold well; but the venture was not pushed as it might have been, and the liquor soon fell out of favour. Exception was taken to its colour, smell and flavour, which appear to have suffered from the newness of the vats in which it was stored. Its low price, however,—Rs. 6-2-6 per proof-gallon—

had the effect of reducing the price of Colombo arrack from Rs. 7-4-0 to Rs. 6-8-0 and Rs. 6-12-0 per proof-gallon. If the occasion had been taken and used to the full, there is little question but that the Malabar product would have largely displaced the Ceylon importation.

86. Appendix G compares the number of tavern and fixed-fee licenses and the revenue derived under each head for the years 1897-98 and 1898-99. In all, 783 licenses were issued for Rs. 2,84,881 against 772 licenses for Rs. 3,08,794 in the previous year. The decrease of Rs. 23,913 occurred chiefly in the Madras Town Circle, and was due to combination amongst the bidders for taverns in the southern portion of the town and to the imposition of the new Ceylon export duty on Colombo arrack.

87. *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. Fifty-five licenses were taken out against 45 in 1897-98, the increase being in the Madras Town Circle and in Gôdâvari.

88. *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 license 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. Seven of these special retail licenses were issued against nine in the previous year. Excluding these, the total number of retail licenses taken out in the Presidency amounted to 289 or four less than in 1897-98, with a corresponding decrease from Rs. 17,200 to Rupees 16,950 in the fees realised.

(b) *Retail licenses for the sale of malt liquor only.*—Beer taverns are sanctioned only for the Bellary, Trichinopoly, Nilgiri and Salem districts. These are disposed of every year in auction, and to the successful bidders for these taverns retail licenses for the sale of malt liquor to be consumed off the premises are granted on payment of an annual fee of Rs. 50. Five such licenses were issued during the year—four in the Nilgiris and one in Trichinopoly—against seven in 1897-98. None were issued elsewhere.

89. *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 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 thirty licenses were sold for the year for Rs. 2,05,505 against 229 licenses for Rs. 2,46,669 in 1897-98. The decrease in the rentals has been explained in paragraph 86 *supra*.

(b) *Tavern licenses for the sale of malt liquor only.*—The number of these licenses remained at nineteen, but the rentals increased from Rs. 35,071 to Rs. 52,682 owing to competition in the Nilgiri district.

90. *Hotel licenses for the supply of foreign liquor to residents in hotels and boarding houses.*—The annual license 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 elsewhere, at the discretion of the Collector. In Madras holders of hotel licenses are allowed to take out separate bar licenses, on which a fee of Rs. 25 per mensem is levied, for the sale of all kinds of foreign liquor, except Colombo arrack. The conditions are the same as those of tavern licenses, with the exception that the maximum limit of sale for removal from the premises is one pint. The amount realised from bar licenses, of which seven were

taken out, was Rs. 1,425 against Rs. 1,200 from four licenses in the preceding year. Excluding these, 26 hotel licenses were issued for Rs. 1,700 against 21 licenses for Rs. 1,375 in 1897-98. The increase was chiefly in Madras.

91. *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 dāk carriages for the supply of foreign liquor on the premises to passengers by such railways or dāk lines.*—The maximum limit for sale to passengers for removal from the premises continued to be two reputed quarts of each kind of liquor and the annual license fee Rs. 50, except in the Kurnool district, where licenses are granted at half that rate as a special case. Owing to the construction of the East Coast Railway in the Nellore district, the total number of such licenses increased from 37 to 40, and the fees realised from Rs. 1,775 to Rs. 1,925.

(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.*—As a rule there is no demand for licenses of this description except in Madras and on the Nilgiris. The annual license fee continued to be Rs. 500 in Madras and Rs. 75 elsewhere, and four licenses were taken out for Rs. 1,575 against 5 for Rs. 2,075 in 1897-98.

92. *Licenses to Chemists and Druggists for the sale of pure rectified spirits.*—The fee for licenses of this class remained at Rs. 10 per annum. They cover the possession of rectified spirits not in excess of ten imperial gallons (or such larger quantity as the Board of Revenue may specially authorise) and the sale of such for *bond fide* medical, industrial and scientific purposes. The maximum limit for sale in one transaction is 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 has been fixed at three imperial gallons. The number of licenses taken out was twenty-two as in the previous two years.

93. Other kinds of licenses are : (1) 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 ; (2) 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 (3) auctioneers' licenses, which are issued on payment of a fee of Rs. 5 per annum. In these there were no noteworthy variations. A special license for the manufacture of wine from dried raisins was granted, as usual, to the co-adjutor brother of the Madura Roman Catholic Mission, but no wine was manufactured ; out of the balance of 1,661 gallons remaining on hand at the beginning of the year, 496 gallons were issued and 390 gallons written off as wastage, leaving a balance of 775 gallons, the whole of which was found to be unfit for consumption and was destroyed under departmental supervision.

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

Foreign liquor.	1896-97.		1897-98.		1898-99.		INCREASE OR DECREASE AS COMPARED WITH 1897-98.	
	Quantity.	Duty.	Quantity.	Duty.	Quantity.	Duty.		
1	2	3	4	5	6	7	8	9
Ale, beer and porter ..	GALS. 538,930	RS. 33,317	GALS. 412,615	RS. 25,952	GALS. 464,500	RS. 30,672	+ GALS. 51,985	+ RS. 4,720
Cider and other fermented liquors ..	388	23	402	29	38	2	— 364	— 27
Spirits (including liqueurs) ..	204,231	10,13,635	188,585	10,18,419	171,133	8,86,823	— 17,462	— 1,81,596
Wines ..	47,712	53,544	46,492	54,842	45,098	49,230	— 1,394	— 5,612
Total ..	791,261	11,00,510	647,994	10,99,242	680,769	9,66,727	+ 32,775	— 1,32,615

The increase in the imports of ale, beer and porter is ascribed to the return of the regiments which, in the previous year, were employed out of the Presidency in connection with the frontier troubles. The imposition by the Ceylon Government of an export duty on Colombo arrack and the stock in hand during 1898-99 of wines imported during the previous year chiefly account for the fall under spirits and wines, respectively.

95. 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.	
	1897-98.	1898-99.	1897-98.	1898-99.	1897-98.	1898-99.	1897-98.	1898-99.
1	2	3	4	5	6	7	8	9
	PROOF GALLONS.	PROOF GALLONS.	RS.	RS.	GALLONS.	GALLONS.	RS.	RS.
Aska distillery ..	356	235	2,014	1,409	..	..	..	..
Tadpatri distillery ..	191	405	1,145	2,430	..	..	..	..
Messrs. Abraham & Co.'s distillery, Bellary. (a)	422	..	2,530	..	..	..	..	..
Veyasarpady distillery, Madras.	1	1	4	4	..	..	..	..
Rānipettai distillery ..	2,877	2,303	17,264	13,820	510	93	24	7
Rānigunta do. ..	1	1	4	7	..	..	..	..
Nellikuppam do. No. I ..	1,465	597	8,789	3,581	15,161	15,191	947	950
Coimbatore do. ..	1,774	1,232	10,646	7,392	..	..	..	..
Arvāghat do. ..	6,882	2,415	41,292	14,490	..	..	..	..
Chavakkat do. ..	..	22	..	181	..	..	..	..
Ratnasami Nadar's Warehouse, Madras.	..	3,966	..	23,799	..	..	..	..
Total ..	13,969	(b) 11,177	83,688	67,063	15,671	(c) 15,284	971	957

96. The three breweries at Ootacamund, Arvāghat and Coonoor worked throughout the year, the total quantities of beer issued and the duty thereon (at one anna per gallon) being as follows :—

Year.	Issues.	Duty.
	GALS.	RS.
1896-97 ...	495,592	30,975
1897-98 ...	379,216	23,701
1898-99 ...	298,723	18,670

The fall in the issues is attributed to the smaller demand on the Nilgiris and for Bangalore, Secunderabad, Calicut and Thayetmyo. Samples of beer brewed in the Nilgiri, Castle, and Rose and Crown Breweries were every month forwarded by the officer in charge of the Arvāghat distillery to the Abkārī Deputy Commissioner for examination, the results of which were in each case satisfactory. The samples taken from the first two breweries were throughout the year found to be of high class, well-hopped and stored in good condition ; those from the other brewery were decidedly of a lower grade when sampled but sound and thoroughly fit for consumption ; and in no case was it necessary to condemn the samples. There has been a decided improvement since the beginning of the current year in the samples taken from this brewery.

97. Bangalore beer continued to be excluded from the Presidency during the year under report.

(a) Not opened during 1898-99.

(b) Excludes 496 (against 1,098 in 1897-98) gallons of raisin wine issued on account of the Madura Roman Catholic Mission at Trichinopoly for sacramental purposes under the sanction accorded in G.O., No. 4443, dated 12th August 1891, and 4·2 proof gallons of rectified spirit issued from the Masulipatam Excise depot to the Municipal Hospital at that station but includes 33 gallons of locally-made foreign liquor issued to Colombo, Trivandrum and Bombay.

(c) Includes 7,973 gallons issued to Rangoon, Calcutta, Bombay, Trivandrum and Colombo.

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

98. The total quantity of opium imported into the Presidency during the year amounted to 482 chests of 140½ lb. each, against 523 in the previous year, and the duty adjusted thereon to Rs. 3,37,400 against Rs. 3,66,100. The imports into each district that imported direct as compared with the previous year are shown below :—

Districts.	Number of chests imported.	
	1897-98.	1898-99.
Vizagapatam	125½	164
Góddávari	290	184
Kistna	14½	50
Cuddapah	...	½
Bellary	...	1
Madras	76	78
Salem	6	2
South Canara	1½	1½
Malabar	9	1
Total	523	482

A sum of Rs. 31,500 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.

99. The subjoined statement shows the vend rents obtained in the several districts for the years 1897-98 and 1898-99 :—

Districts.	Rentals.		Increase or decrease.
	1897-98.	1898-99.	
1	2	3	4
	RS.	RS.	RS.
Ganjám	36,805	(a) 29,890	— 6,915
Vizagapatam	81,619	(b) 81,360	— 259
Góddávari	1,02,842	(c) 1,23,383	+ 20,541
Kistna	37,499	34,012	— 3,487
Nellore	6,470	6,762	+ 292
Cuddapah	7,210	3,921	— 3,289
Anantapur	1,717	1,783	+ 66
Bellary	6,088	6,662	+ 574
Kurnool	6,709	7,061	+ 352
Madras Town Circle	14,860	17,500	+ 2,640
Chingleput	971	750	— 221
North Arcot	6,902	6,261	— 641
South Arcot	1,411	2,734	+ 1,323
Tanjore	3,184	5,862	+ 2,678
Trichinopoly	2,362	4,680	+ 2,318
Madura	4,291	5,140	+ 849
Tinnevely	2,636	2,062	— 574
Coimbatore	4,451	5,260	+ 809
The Nilgiris	7,610	8,605	+ 995
Salem	3,968	4,385	+ 417
South Canara	1,416	2,005	+ 589
Malabar	16,930	15,760	— 1,170
Total	3,54,730	3,74,698	+ 19,968

(a) Includes Rs. 2,490, the rent for the shops at Udayagiri and Ticcaballi (Agency) for which the previous year's rental was Rs. 3,155.

(b) Includes Rs. 20,125, rent for the privilege of supply to the Agency tracts, and Rs. 21,495 rents and fees for shops, the previous year's figures being Rs. 19,511 and Rs. 22,253.

(c) Includes Rs. 3,383, being the rents obtained for the shops in the Agency tracts, for which Rs. 3,492 was obtained in 1897-98.

The increase is almost entirely due to the enhanced rental obtained for the Góddávari district which, consequent on combination and low offers for the separate farms, was disposed of as one farm for three years from 1st April 1898.

100. One thousand five hundred and thirty-four rupees accrued under miscellaneous heads as against Rs. 591 in 1897-98. This added to the pass duty and rentals gives a total revenue for the year of Rs. 7,45,132 against Rs. 7,59,421 of the year previous.

101. There was no demand for shops in the Parlákimedi Agency tracts; in the Goomsur Agency two were sold in separate interests—one at Udayagiri and the other at Ticcaballi, and realised Rs. 2,490 as against Rs. 3,155 in 1897-98. The shop at Ticcaballi was opened on weekly market days only, while that at Udayagiri was kept open continuously.

102. The amount tendered for the exclusive privilege of supplying opium to the Vizagapatam Agency tracts. Agency tracts of Vizagapatam was Rs. 20,125 or Rs. 614 more than in the previous year; the conditions of the contract being those referred to in paragraph 6 *supra*.

Three shops in the Padva taluk and one in the Viravilli taluk were closed, so that the number of shops disposed of fell from 97 to 93; and there was also a fall in the rentals from Rs. 22,253 to Rs. 21,495 which is ascribed to reckless bidding in 1897-98. Seventy-seven of the shops were sold by auction and fetched Rs. 21,240, whereas Rs. 21,893 was obtained for 78 shops in the previous year; Rs. 255 was realised for 13 shops licensed on payment of fixed fees (Rs. 30 and Rs. 15) against Rs. 360 for 18 shops, and three shops were licensed free of fee against one shop in the previous year.

103. In the Góddávari Agency the rentals declined from Rs. 3,492 to Rs. 3,383, owing, it is said, to losses sustained by renters in the previous year.

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

Receipts.		
Opening balance with renters	...	8,142
Imported from Indore	...	69,104
Received from other districts (including quantities in transit at the end of 1897-98)	...	16,999
Total	...	94,245
Issues.		
Quantity retailed	...	65,152
Quantity sent to other districts (including quantities in transit at the end of 1898-99)	...	17,267
Quantities sold to vendors of intoxicating drugs	...	107
Dryage including quantities destroyed as unfit for consumption	...	1,090
Total	...	83,616
Closing balance	...	10,629

The foregoing figures of receipts and issues of opium are based on information furnished by the renters, and cannot be accepted as absolutely accurate. On comparison, however, of the quantities sent by the Opium Agent at Indore with the quantities shown as imported, the difference noticeable is very small and may be accounted for by the fact that the latter figures include quantities in transit at the end of 1897-98 and exclude those in transit at the end of 1898-99.

105. It is reported that the accounts maintained by opium renters in the several districts were duly examined; but the Collectors consider them generally unreliable.

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

107. The total number of shops opened for the sale of opium and preparations of the same in the whole Presidency amounted to 1,059 against 1,064 in the previous year. The decrease is slight and calls for no remark.

108. The total quantity of opium consumed, including that used in the manufacture of drugs, amounted to 65,237 lb. against 73,876 lb. in the previous year, showing a net decrease of 8,639 lb. There was a heavy fall in consumption in Gódvári and Malabar and a considerable increase in Ganjám, Vizagapatam and Kistna and in the Madras Town Circle. The large decrease in Gódvári is attributed to the high retail price (one rupee per two tolas) charged by the monopoly renter of the district, while in Malabar it is believed to be due to the smuggling of opium into the district. The increase in Ganjám is attributed to the opening of a larger number of shops than in the previous year and in Vizagapatam to the favourable nature of the season. In Kistna the causes assigned are the rise in the price of ganja, an influx of Bairagis into the Bápatla taluk, a reduction in the selling price of opium in Tenali and more efficient prevention of smuggling from Hyderabad territory. In the Madras Town Circle it is supposed that raw opium displaced preparations for smoking and ganja, the price of which latter was much higher than in 1897-98, in consequence of the imposition of duty, and also that part of the opium shown as having been consumed locally was, in reality, smuggled to Rangoon.

109. 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 .073 of a tola against .083 in 1897-98; and if allowance is made at the rate of 10 per mille per annum for an increase of population, the average works out to .068 of a tola against .077. Of the total quantity consumed, namely, 65,237 lb., 53,770 lb. or about 82 per cent. was taken by the four northern districts. The consumption per head of the population is, as usual, highest in the Gódvári district (.465 of a tola); next come Vizagapatam with an average of .271, Madras with .177, the Nilgiris with .153, Kistna with .134 and Ganjám with .092 of a tola. The average consumption in other districts is small, ranging from .048 of a tola in Kurnool to .002 in Chingleput.

110. The retail selling prices were, as usual, lowest in the four northern districts. Elsewhere the price varied from As. 6 to Re. 1, per tola except in the Madura district where the lowest selling price was As. 4-6 per tola.

111. The total quantity of intoxicating drugs prepared and sold in the several districts (*vide* column 13 of Appendix H) amounted only to 183 lb. against 400 lb. in the previous year.

112. 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 population of the Presidency was, as shown below, 3.8 pies against 3.9 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
1897-98	.. .. .	LB.	RS.	RS.	RS.	RS. A. P.
1898-99	.. .. .	73,876	3,69,380	3,55,309	7,24,689	0 0 3.9
	36,616,081 {	65,237	3,26,185	3,76,220	7,02,405	0 0 3.8

The incidence varied from 0.2 of a pie in Chingleput to 1 anna 10.6 pies in Gódvári and was appreciable only in the last-named district, and in Ganjám (5 pies), Vizagapatam (1 anna), Kistna (6 pies), Madras (9 pies) and the Nilgiris (1 anna 8 pies).

113. *Poppy-heads*.—Twenty-three licenses, at As. 8 each, were issued for the sale of poppy-heads against 25 in the previous year. The total quantity retailed was 358 lb. against 640 lb. in 1897-98. The article is not consumed to any great extent in the Presidency, but is generally, if not exclusively, used for medicinal purposes.

114. *Licenses to Medical Practitioners*.—Fifty-six licenses were granted to medical practitioners under Rule 5 of the Opium Rules against 52 in 1897-98.

115. Particulars of the convictions under the Opium Act and the rules thereunder are given in Appendix J. Two hundred and one persons were concerned in 179 cases were convicted during the year, against 183 persons concerned in 169 cases in the previous year; and 25 persons as against 23 were sentenced to imprisonment. The total amount of fines inflicted was Rs. 6,549-8-0, the value of articles confiscated, Rs. 1,460-3-6, and the amount of rewards granted to informers, &c., Rs. 1,965-10-3. Appendix K shows the classification of offences under the Opium Act and Rules. There were 15 cases of smuggling—six each in Gódvári and Tanjore, and one each in Kistna, Bellary, and Coimbatore.

116. The following statement shows the particulars of cases detected during the calendar year 1898 by Abkári officers in exercise of the powers conferred under section 14 of the Opium Act. The total number of these cases amounted to 222 as against 199 in 1897:—

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 Sub-Division	14	25	5	6	..	2	12	64
Cocanada	31	8	3	..	..	..	..	42
Masulipatam	13	10	..	..	1	..	4	28
Nellore	..	..	..	..	1	..	1	2
Arcoot	..	3	1	..	..	..	4	9
Chingleput	..	..	..	..	..	..	..	..
Madras Town Circle	..	..	..	..	..	..	..	..
Cuddalore Sub-Division	..	1	..	1	..	..	..	2
Bellary	..	..	..	..	..	2	3	5
Negapatam	11	9	5	..	..	..	..	25
Tinnevely	1	3	..	1	..	..	..	5
Trichinopoly	9	7	4	14	..	1	4	39
Calicut	..	1	..	..	..	..	1	2
Total	79	67	18	22	2	5	29	222

The increase occurs mainly in cases under the head of "transport of opium without permit" detected in the Cocanada Sub-Division, where some of the former renters attempted to transport opium from the neighbouring districts in order to undersell the present renter.

117. *Ganja, bhang and other intoxicating drugs prepared from the hemp plant*.—Appendix L shows the number of shops for the sale of hemp drugs, the revenue derived therefrom and the consumption of the several kinds of intoxicating drugs in each district. In all 308 licenses were sold for Rs. 35,073 against 272 licenses for

Rs. 65,235 in the previous year. The increase in the number of shops is due to the fact that additional shops were called for in view of the new restrictions imposed on cultivation, possession and transport. The decrease in rentals, which is noticeable in all the districts except Anantapur and Madura, is to be ascribed chiefly to the imposition of the duty which amounted to Rs. 78,105 and more than made up the amount lost in rentals.

Ganjān	2
Gōlavari	1
Kistna	1
Nellore	1
Bellary	2
Madras Town Circle	2
North Arcot	4
Tanjore	2
Trichinopoly	2
Coinbatore	1
Malabar	4
Total	22

Twenty-two depots as noted in the margin, were licensed at Rs. 15 each per annum for the wholesale vend of intoxicating drugs.

118. The total quantity of these drugs retailed in the several districts amounted to 28,747 seers against 64,998 seers in the previous year. The decrease was common to the several kinds of intoxicating drugs and is referable to the imposition of duty from the 1st April 1898.

119. From the 1st August 1897 the transport and possession of intoxicating drugs were placed under restriction and the cultivation of the hemp plant without a license was prohibited, and excise duty was imposed from 1st April 1898. Licenses have been issued for cultivation only in the Bāpatla taluk of the Kistna district and in the Javadi hills (Pōlūr taluk) of the North Arcot district, because these localities produced more ganja than any others. Experimental cultivation on a small scale was also conducted in the compound of the Kaniyambadi storehouse (one of the two places for the deposit and issue of the intoxicating drugs) under the direct supervision of the officer in charge. The results were not very satisfactory, probably on account of the ignorance and inexperience of the departmental officers; but instructions have been issued for more careful working in the coming season. Attempts are also being made to ascertain with some accuracy what should be the outturn of raw and cured ganja from a given number of plants; and areas in the Javadi hills and in the Bāpatla taluk have been selected for observation. The departmental officers had no previous experience in hemp cultivation and have generally had to rely upon the information furnished by the cultivators; but it is hoped that the experiments now being conducted will enable them hereafter to supervise the operations on the strength of their own knowledge, and to dispense with extraneous, and probably interested, advisers.

120. Seventy-seven licenses were issued for the cultivation of the hemp plant at Daggupad and Pusapad in the Bāpatla taluk of the Kistna district and 274 to cultivators on the Javadi hills (Pōlūr taluk) in the North Arcot district. In the former, 102 acres of land were planted; cultivation commenced towards the end of August and manufacture was completed by the end of April. In North Arcot, cultivation began at the beginning of September and manufacture was over by the end of February, the area cultivated being 108 acres. The quantity of intoxicating drugs taken into store amounted to 364 maunds of ganja and 149 maunds of bhang at Daggupad and 373 maunds of ganja at Kaniyambadi. Charas was not manufactured.

121. *Store-house rent.*—The amount of storehouse rent collected was Rs. 184 at Daggupad and Rs. 935 at Kaniyambadi.

122. In view of the special difficulties of transporting ganja into the South Canara district two amani depots were opened—at Mangalore and Udupi. Including the probable cost of ganja on hand on the 1st April 1899, the net gain to Government in that district is calculated to be Rs. 39-15-3.

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

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

124. In the year 1898, 24,846 cases affecting 25,530 persons, of which 23,956 cases affecting 24,622 persons were reported during the year, came before the officers of the department; and 22 cases affecting 24 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.

125. The following statement, compiled from Appendix N, shows the nature of the cases in question. Cases relating to intoxicating drugs have been omitted and are dealt with separately in paragraph 139 below. They have been so few hitherto that their inclusion in the returns of previous years will not detract from the value of the latter for purposes of comparison, but, since the new rules have created new offences, they are likely to be numerous and are best treated by themselves. The figures of 1897 given in the subjoined statement and in that annexed to paragraph 139 below do not tally with the figures under the several heads in Appendix N to the Administration Report for 1897-98, as offences relating to intoxicating drugs during 1897 were, in the majority of cases, not brought into account. They were dealt with leniently, as cultivation of the hemp plant and possession of hemp drugs without license, and transport without permit became offences only from the 1st August of that year, and such of them as were brought into account were mostly included under "other offences" in that appendix. They have now been split up under the different classes of offences for purposes of comparison with the figures of the year under review:—

Sub-Divisions.	Smug- gling.	Illicit distillation and possession and sale of illicitly distilled spirits.	Illicit manu- fac- ture of toddy.	Illicit trans- port.	Un- licen- sed sales.	Posses- sion without license.	Adul- tera- tion.	Dilution.	Use of false mea- sures.	Other offences (breach- es of licenses, &c.).	Total.
1	2	3	4	5	6	7	8	9	10	11	12
Chicacole .. { 1897 .. 139 445 641 83 37 51 .. 26 42 36 1,500											
{ 1898 .. 131 431 234 49 50 41 2 47 10 33 1,028											
Cocanada .. { 1897 .. 28 5 886 174 53 210 1 25 8 49 1,439											
{ 1898 .. 8 4 746 97 81 107 .. 2 1 2 1,048											
Masulipatam { 1897 .. 53 19 247 113 259 115 .. 140 43 41 1,030											
{ 1898 .. 59 22 97 66 219 67 3 64 14 45 646											
Nellore .. { 1897 .. 22 445 57 138 21 1 10 3 38 735											
{ 1898 .. 84 838 25 112 24 .. 15 3 51 1,152											
Arcot .. { 1897 .. 36 84 1,324 336 961 168 1 42 44 102 3,098											
{ 1898 .. 6 124 1,286 243 610 122 7 41 66 117 2,622											
Bellary .. { 1897 .. 274 74 221 305 46 40 2 21 21 46 1,050											
{ 1898 .. 310 54 229 159 67 79 6 20 32 164 1,110											
Chingleput .. { 1897 .. 8 329 31 100 15 2 6 1 114 608											
{ 1898 .. 7 754 26 108 15 .. 6 2 79 997											
Madras Town { 1897 .. 1 82 4 20 7 .. 10 6 7 137											
Circle. { 1898 .. 2 .. 208 11 17 3 .. 4 1 2 248											
Cuddalore .. { 1897 .. 52 4 282 69 116 16 .. 41 9 73 652											
{ 1898 .. 60 2 236 42 108 19 .. 38 9 38 552											
Nagapatam. { 1897 .. 13 .. 344 100 130 39 .. 9 64 699											
{ 1898 .. 13 1 308 68 85 51 .. 6 1 20 553											
Trichinopoly { 1897 .. 53 127 1,425 317 638 75 7 66 37 181 2,926											
{ 1898 .. 77 131 1,549 280 598 69 9 68 68 99 2,948											
Tinnevely .. { 1897 .. 23 2 983 89 75 75 .. 18 2 92 1,359											
{ 1898 .. 20 1 782 61 76 66 .. 23 6 161 1,165											
Calicut .. { 1897 .. 1,194 590 4,680 348 482 1,018 4 97 9 20 8,442											
{ 1898 .. 624 772 3,564 200 317 795 1 66 1 36 6,378											
Total .. { 1897 .. 1,866 1,880 11,889 2,016 3,055 1,850 18 513 225 863 23,675											
{ 1898 .. 1,310 1,333 10,831 1,317 2,448 1,458 28 400 213 829 20,467											

N.B.—The variations noticed between the figures of 1897, as shown here and those given in the Administration Report for 1897-98, are due to the alterations in the limits of the Sub-Divisions and to the separation of the figures relating to intoxicating drugs.

126. The decrease in the number of cases detected in the Chicacole Sub-Division, from 1,500 in 1897 to 1,028 in 1898, occurred under almost all the heads; under illicit manufacture of toddy it is very marked and is almost entirely confined to six out of the ten circles. The enormous fall in detection is accompanied by a fall in the revenue and is attributed by the local officers to the fact that the figures of 1897 were abnormally high for two reasons,—the first being the introduction of the tree-tax system in 1896-97 to the whole of the Surla and Naupada Circles and to certain portions of the Bobbili and Anakápallo Circles, and the second that 1897 was a year of scarcity during which tappers found it hard to get money for food. The Board is inclined to accept this explanation, though it is not entirely satisfactory, as the Deputy Commissioner has made enquiries and declares that the decrease was not due to dereliction of duty on the part of the local officers. The fall under illicit transport is due to non-interference with purely technical cases. The heavy decrease under the use of false measures is satisfactory and is believed to be largely due to the introduction of the enamelled dram measures. The variations under other heads do not call for special remarks.

127. The decrease in the total number of cases reported in the Cocanada Sub-Division occurred under almost all classes of offences, the only increase being under the less important head of unlicensed sales; while the fall is chiefly noticeable under illicit manufacture of toddy. The Rajah-mundry and Ellore Circles show decreases of 44 and 125, respectively, while the Mogalturru Circle, which lies between them, shows an increase of 39, and the explanation that the former is due to vigilant patrolling cannot be accepted. The decrease in cases of smuggling occurred chiefly in the Ellore Circle, where only seven cases were reported this year against 25, and this again is attributed to abnormal figures in 1897, when people were driven to get their toddy from the Agency owing to their inability in that year of scarcity to pay the higher prices charged for it in the settled parts of the district. The decrease in the number of minor offences detected is satisfactory.

128. This differs from the previous two Sub-Divisions in that there was a slight increase in the number of offences of smuggling and illicit distillation though it similarly shows a large decrease under illicit tapping. The increase under smuggling was in the Manginapudi Circle and is attributed to the successful administration of Mr. Wilson. Detection, however, has been much neglected there of late and needs very full attention. The decrease in the detection of illicit tapping throughout the Sub-Division is very unsatisfactory and points to neglect, which must be put an end to by the Deputy Commissioner. The decrease under minor offences is satisfactory and is attributed largely to less meddling with technical cases.

129. In the Nellore Sub-Division there was on the whole a great improvement in all circles both in the amount and quality of the detection done. Nearly three-fourths of the cases reported were illicit tapping cases and most of these offences are reported to have been committed under the colour of sweet juice drawing. The increase under "other offences" in the Iskapalle circle should receive attention. The preventive operations in this Sub-Division reflect credit on the Assistant Commissioner and his staff.

130. The figures of the Arcot Sub-Division are not so satisfactory. There is an increase in the detection of illicit distillation and kindred offences only in the Salem and Siddhavattam circles. Cases under smuggling decreased from 36 to 6, partly no doubt, on account of the extension of the tree-tax system in the Mysore Province, the redistribution of shops on the frontier and the rise in the price of liquor in Mysore shops, inasmuch as this offence is confined to the Hosur, Vellore and Madanapalle circles adjoining Mysore. The decreases under illicit transport, unlicensed sales and possession of liquor without license are reported to be the results of deterrent punishments inflicted by the magistracy and abstinence from interference in cases in which the offences were of a technical nature involving no loss of revenue. The increase under use of false measures is attributed to closer inspection of shops and seizure of unauthorized measures. The variations under other heads are slight and do not, in themselves, call for remarks.

131. Except under smuggling the detection done in this Sub-Division is not satisfactory; and the increase under smuggling is chiefly noticeable only in the Penukonda Circle where many of the cases reported were petty cases of smuggling of toddy from the Mysore Province into the adjoining British borders. The decrease under illicit distillation and kindred offences occurred chiefly in the Nandyal Circle and is attributed to the fact that in the Sirvel taluk a large number of cases were reported in the previous year; but there is also the fact that licit consumption of country spirits has been facilitated by the opening of arrack shops in localities where none existed before. The large increase under "other offences" indicates that the shop-keepers have been unduly harassed by the departmental officers. This should receive the attention of the Assistant Commissioner.

132. In the Chingleput Sub-Division the number of cases reported increased from 608 to 997 and the increase is specially marked under illicit manufacture of toddy which is contributed by all the circles. In Tada it is due to a large number of cases having been personally detected by the officer in charge of the circle, M.R.Ry. P. Subramania Iyah whose subordinates had evidently either deliberately allowed illicit tapping to go on or had greatly neglected their duties. In the other circles it is reported to be due to increased vigilance and activity directed by departmental officers towards the examination of trees tapped for the manufacture of sweet toddy. Detection under other heads calls for no special remarks except that there was a satisfactory decrease under "other offences."

133. The Madras Town circle also shows a large increase in detection, more than 83 per cent. of the cases reported being of illicit tapping, which was extensively practised by persons who had applied for trees to be tapped for sweet juice. Assistant Inspector Mr. Muhammad Ali showed himself especially active in the detection of these offences. There was a slight increase under illicit transport and a satisfactory decrease under other minor offences.

134. The increase by eight of the number of cases of smuggling in the Villupuram circle is a satisfactory feature. The decrease of 46 cases under illicit manufacture of toddy is contributed by all the circles but especially by Tindivanam and Tirukkóyilúr in which the differences are 16 and 19, respectively. The fall in the number of cases reported is attributed mainly to the better patrolling of the preventive staff and to the ceasing to number cases of a technical nature as was done in the previous year, but the Board is not satisfied that due attention is given to detection in this Sub-Division.

135. In the Negapatam Sub-Division, there was a decrease under all heads except smuggling, possession without license, and use of false measures; and only one case of illicit distillation was detected in the Vattanam circle. There is some reason to suppose that part of the decrease of detection is due to heavy punishments inflicted by Magistrates in recent years, and part to overlooking unimportant cases; but the Board fears that neglect of work by Inspectors and Sub-Inspectors contributed appreciably to the result and is certain that this was so in the case of Messrs. Mangesha Rao and Bickle at Vattanam and M.R.Ry. Panchapagesa Aiyar at Negapatam.

136. The total number of cases detected in the Trichinopoly Sub-Division remained much as in the previous year, there being slight increase of 22 cases on the whole. The figures taken individually show an improvement in the proportion between the numbers of serious and of minor offences. The Sivaganga and Erode circles, however, exhibit decreases of 66 and 45 cases, respectively, in the total number reported. In the former circle it is reported to be due to the late flowering of the palmyrahs which reduced the scope for detection of illicit tapping, while in the latter it is ascribed to the detachment of the Dharapuram taluk from the circle. This seems a probable explanation, as there is a more than corresponding improvement in the Palni circle, to which the Dharapuram taluk was added, and in which the number of illicit distillation and kindred offences increased from 2 to 54 and of illicit manufacture of toddy from 34 to 144. In the Bhaváni circle there has been a decrease under illicit distillation and this is attributed to want of efficient administration of the circle by the officer in charge, M.R.Ry. V. S. Annasamy Aiyangar. The large increase noticed in the use of

false measures comes from the Tanjore circle and is reported to be due to closer inspection of shops and to the late supply of enamelled dram measures.

137. The decrease in the total number of cases reported in the Tinnevely Sub-Division occurred under all the classes of major offences. The decrease under smuggling and illicit distillation was not marked, but, coupled with the large falling off under illicit manufacture of toddy, shows that preventive operations were not properly attended to in most parts of the Sub-Division. The decrease is contributed by four of the six circles; Kayalpatnam and Tinnevely showing decreases of 75 and 76 cases respectively under illicit tapping without adequate explanation. The large increase under "other offences" which is noticed in almost all the circles is very unsatisfactory.

138. In the Calicut Sub-Division there was a fall of 24 per cent. in the total number of cases detected, the only increase being under illicit distillation and possession of illicitly distilled spirits. This increase was contributed by the Mangalore, Calicut, Ponnani and Palghat Circles though they bore their share in the decrease of the total detection of the Sub-Division. The need of increased vigilance in the Calicut Circle, however, is shown by the comparatively small number of cases of illicit distillation to the number of cases of possession of illicitly distilled spirits, which is obviously due to neglect on the part of the preventive force. There is a net decrease of 1,116 cases of illicit tapping, the Mangalore Circle alone contributing 513, Ponnani following with 273 and Palghat with 262. It is said to be due largely to the careful scrutiny of reports of illicit tapping. The fall under smuggling is noticeable in all the circles except in the frontier No. II Circle where the increase is attributed to the large number of unsold shops. The decrease of 570 cases of smuggling in the other Frontier Circle is ascribed chiefly to the scarcity of liquor in Native Cochin and to a fall in the price of liquor in British territory owing to competition among wholesale depot-keepers, some of whom own shops. The decrease in some of the minor offences is satisfactory.

139. The following statement, compiled also from appendix N, shows the different kinds of cases reported in connection with illicit transactions in intoxicating drugs:—

Sub-Divisions.	Illicit cultivation of the hemp plant.	Smuggling.	Illicit transport.	Unlicensed sales.	Possession without license.	Other offences.	Total.
1	2	3	4	5	6	7	8
Chicacole	1897 .. 1,514	..	2	..	8	..	1,524
	1898 .. (a) 513	1	5	..	238	1	763
Cocanada	1897 .. 191	..	..	..	1	..	192
	1898 .. (b) 224	..	1	3	5	..	233
Masulipatam	1897 .. 11	..	3	9	12	..	36
	1898 .. (c) 187	5	1	..	49	..	242
Nellore	1897 .. 263	..	2	..	10	3	283
	1898 .. (d) 114	..	..	8	5	..	127
Arcot	1897 .. 19	..	3	25	2	..	49
	1898 .. 790	2	12	29	107	1	941
Bellary	1897 .. 69	..	..	7	4	..	80
	1898 .. 309	21	..	5	56	3	394
Chingleput	1897 .. 5	..	..	1	..	..	1
	1898 .. 8	..	2	..	1	..	13
Madras Town Circle ..	1897 .. 8	..	..	..	1	..	1
	1898 .. 67	..	..	3	29	..	99
Cuddalore	1897 .. 1	3	..	3	2	..	10
	1898 .. 6	..	1	3	4	..	14
Negapatam	1897 .. 16	..	5	12	5	1	39
	1898 .. 265	..	7	19	42	2	355
Trichinopoly	1897 .. 2	..	..	2	3	1	8
	1898 .. 17	..	1	4	15	..	37
Tinnevely	1897 .. 25	..	1	15	8	1	50
	1898 .. 175	16	14	6	49	1	261
Calicut	1897 .. 2,101	3	18	79	57	6	2,264
	1898 .. 2,700	45	44	90	802	8	3,489
Total	1897 .. 2,101	3	18	79	57	6	2,264
	1898 .. 2,700	45	44	90	802	8	3,489

(a) Excludes 258 cases not brought into account.
(c) Do. 65 do. do.

(b) Excludes 97 cases not brought into account.
(d) Do. 63 do. do.

* Revised figure.

Though cultivation and possession without license and transport without permit became offences from the latter part of 1897, no duty was levied on intoxicating drugs until 1st April 1898. At first, the rules were, as far as possible, worked with leniency, special attention being paid to the uprooting of hemp plant, wherever found, as this is the easiest and most effectual way of protecting the revenue. The Deputy Commissioners report that over 91,000 hemp plants were uprooted by departmental officers, the largest numbers being in Bellary, Arcot, Chicacole, Cocanada, Calicut, Trichinopoly, Masulipatam and Nellore Sub-Divisions, whereas in the others little or no attention appear to have been paid to this work. It will be seen from the classified statement that there is an increase in the number of cases reported in the Presidency, as a whole, though the figures of the Negapatam and Tinnevely Sub-Divisions are decidedly poor. The fall in the Chicacole and Nellore Sub-Divisions is due to the proscription of cultivation having effect. The total increase during the year 1898 over the year 1897 is mainly due to the stricter enforcement of the intoxicating drug rules. The time has now come for a severer application of the law, and Departmental officers will be required to exercise vigour in the suppression of all ganja offences. It is expected that the magistracy will support them by inflicting really deterrent punishments in cases of unlicensed cultivation of the hemp plant. During the year the number of cases of smuggling rose from three to forty-five and the number of cases of possession without license from fifty-seven to six hundred and two; and about a hundred maunds of hemp preparations were confiscated in the Arcot Sub-Division alone.

140. Taking all the Sub-Divisions together, there was a decrease in the total number of offences detected during the year, and in detail a decrease under all heads except illicit distillation and kindred offences, possession without license and adulteration. The increase under the first group of offences and the decrease under smuggling were chiefly in the Calicut Sub-Division, and the causes have already been explained; the increase under possession without license related chiefly to intoxicating drugs. The decrease under illicit tapping, which is most conspicuous in the Chicacole, Cocanada, Masulipatam, Tinnevely and Calicut Sub-Divisions, may to some extent and in some parts be attributed to the experience of the tree-tax system gained by the people and to improvement in their economic condition; but the Board is not assured that the work of the preventive staff has been everywhere satisfactory, and is inclined to think that the discontinuance of the quarterly report of preventive operations, which used to be submitted to it by Deputy Commissioners, has led to some slackening in their efforts and attention. It has now reinstituted this report and hopes that the knowledge that their work will be closely watched will keep Inspectors up to the mark. The decrease in the number of unimportant offences reported is not a matter for regret.

141. Appendix M shows the disposal of the 24,846 cases (inclusive of those pending on the 1st January 1898) which came before the officers of the department during the year. Two thousand four hundred and seventy-four cases or 10 per cent. of the total number were released departmentally against 2,537 cases or 10.1 in the previous year, and 20,719 cases or 84.6 per cent. were sent by Inspectors for trial as against 21,176 cases or 84.6 per cent. in 1897. The results are fairly satisfactory, as indicating discretion on the part of the preventive staff in reporting offences. In the Chicacole, Masulipatam, Arcot, Trichinopoly and Calicut Sub-Divisions, the proportion of releases on proof of ignorance or inadvertence is large and considerably in excess of that for the previous year. Except in the last Sub-Division the increase is explained as being due to the inclusion of a number of cases of ganja cultivation which it was not considered desirable to prosecute; that in the Calicut Sub-Division is due largely to mismanagement and consists of releases of offenders under the sweet toddy rules and of tappers found to have delayed in taking their toddy to a distillery.

There was a marked improvement in the final percentage in the Cocanada, Nellore, Cuddalore and Negapatam Sub-Divisions, coupled in Nellore and Negapatam Sub-Divisions with an increase in the number of cases sent for trial. Out of the 66 cases

released for want of proof in the Bellary Sub-Division more than one-third belonged to the Nandyal Circle and are attributed to neglect on the part of the officer in charge, Mr. Deighton.

142. Two thousand two hundred and fourteen successful and 541 unsuccessful searches were conducted during the year against a total of 1,906 searches in the previous year, showing an increase of 849; the Calicut Sub-Division alone contributing more than 50 per cent. of the whole number. The proportion of unsuccessful house searches is large and raises a presumption that sufficient care is not taken to get reliable information. The number of cases lost owing to the ruling of the High Court against the practice of conducting searches without warrants decreased from 160 to 86, apparently in consequence of a better understanding of the ruling, which does not prohibit a search without warrant, if there are satisfactory reasons for believing that the delay in obtaining one will result in the loss of the case. Of the 86 cases lost, failure in 35 was due actually to the delay so caused, though at the time of application for warrants there was no certainty that such delay would occur as would prevent detection. Forty-six cases were lost on account of the publicity involved in obtaining the warrant and five were abandoned because it was found that while steps were being taken to obtain warrants information had leaked out.

143. The annexed statement shows the number of cases in which arrests made by departmental officers were declared illegal by the superior officers before whom they came for adjudication, and the classes of officials by whom the arrests were made. The officers of this department responsible for these arrests have been suitably dealt with, while the police and village officials have been reported for punishment to their departmental superiors. The increase in the number of these cases, which is found in all the Sub-Divisions except four, is highly unsatisfactory :—

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	1897 .. .. .	.. .. .	1	1	0.07
.. .. .	1898	4	1	5	0.3
Cocanada	1897	2 .. .. .	.. .. .	2	0.1
.. .. .	1898 .. .. .	.. .. .	.. .. .	.. .. .	.. .. .
Masulipatam	1897	1 .. .. .	.. .. .	1	0.09
.. .. .	1898	8 .. .. .	.. .. .	8	0.9
Nellore	1897	3 .. .. .	.. .. .	3	0.3
.. .. .	1898	7 .. .. .	.. .. .	7	0.5
Arcot	1897	7	1	12	0.38
.. .. .	1898	6 .. .. .	.. .. .	7	0.2
Bellary	1897	4 .. .. .	.. .. .	4	0.36
.. .. .	1898	4	4	8	0.6
Chingleput	1897	4 .. .. .	.. .. .	4	0.7
.. .. .	1898 .. .. .	.. .. .	.. .. .	.. .. .	.. .. .
Madras Town Circle	1897	2 .. .. .	.. .. .	2	1.5
.. .. .	1898	3 .. .. .	.. .. .	3	1.14
Cuddalore	1897 .. .. .	.. .. .	.. .. .	.. .. .	.. .. .
.. .. .	1898	1 .. .. .	.. .. .	1	0.16
Negapatam	1897	5 .. .. .	.. .. .	5	0.7
.. .. .	1898	8 .. .. .	.. .. .	8	1.4
Trichinopoly	1897	4 .. .. .	.. .. .	4	0.14
.. .. .	1898	5 .. .. .	.. .. .	5	0.15
Tinnevelly	1897	5	2	7	0.5
.. .. .	1898	4 .. .. .	.. .. .	4	0.3
Calicut	1897	13 .. .. .	.. .. .	13	0.2
.. .. .	1898	20	4	24	0.4
Total	1897	50	6	56	0.25
.. .. .	1898	70	7	77	0.34

144. The number of cases pending for enquiry before the officers of the department on the 31st December 1898 was 994 or 4 per cent., against 892 or 3.6 per cent. at the end of 1897. There was a slight improvement in the disposal of cases in the Chicacole, Nellore and Negapatam Sub-Divisions and in the Madras Town Circle, but in the Bellary and Cuddalore Sub-Divisions the number left undisposed of was excessive and the pendency in the Arcot Sub-Division was also high.

145. The average time spent in disposal of cases—between arrest or report and committal or release—decreased from 9.6 to 9.5 days. This is exclusive of cases which had to be kept on the files for long periods for special causes over which the department had no control. Seventeen circles showed an average pendency of over ten days, five (Tirukkóvilúr, Ránipétai, Siddhavattam, Palni and Mangalore) of from fifteen to twenty, and three (Markapur, Bellary and Madanapalle) of over twenty days. The Inspectors of these circles will be directed to dispose of cases more promptly.

146. Six hundred and fifty-nine cases were either written off, on account of the death or disappearance of parties or for other similar reasons or otherwise disposed of, as against 415 in the previous year. The number of cases actually sent for trial constituted 86.9 as against 87.8 per cent. of the number disposed of.

147. The disposal of cases by the Magistracy is shown in Appendix M. There was a slight decrease in the proportion of persons acquitted, viz., from 505 or 2.1 per cent. to 453 or 2 per cent. The decrease is contributed by all the Sub-Divisions except Nellore, Arcot, Chingleput and Tinnevelly. The Masulipatam Sub-Division shows an improvement, the percentage of acquittals having been reduced from 7.3 to 2.4.

148. The amount of rewards granted in each Sub-Division during the year was as shown below :—

Sub-Divisions.	1897.	1898.
	RS.	RS.
Chicacole	6,287	6,969
Cocanada	4,847	3,873
Masulipatam	3,348	4,050
Nellore	2,484	4,633
Arcot	12,480	13,151
Bellary	5,146	7,316
Chingleput	1,496	3,726
Madras Town Circle	778	1,534
Cuddalore	1,701	1,966
Negapatam	1,961	2,326
Trichinopoly	9,465	12,546
Tinnevelly	3,425	4,296
Calicut	24,190	17,153
Total	77,608	83,539

The increase, which amounts to nearly Rs. 6,000, is noticeable in all the Sub-Divisions except Cocanada and Calicut, more than half of it occurring in the Trichinopoly Sub-Division. The increases in the Chicacole, Nellore, Negapatam and Tinnevelly Sub-Divisions are reported to be due to the heavier punishments inflicted by the Magistrates; the variations in the Trichinopoly and the Calicut Sub-Divisions naturally follow the number of cases reported and convicted; and those in some of the other Sub-Divisions have not been adequately explained.

149. There was a considerable increase in the number of assaults upon officers of the department as will be seen from the statement below :—

Assaults on officers.

* Revised figure.

Sub-Divisions.	1897.	1898.
Chicacole	2	12
Cocanada	3	4
Masulipatam	1	4
Nellore	2	7
Arcoot	17	11
Bellary	7	11
Chingleput	...	...
Madras Town Circle	...	1
Cuddalore	...	2
Negapatam	3	...
Trichinopoly	6	15
Tinnevely	5	5
Calicut	5	10
Total	51	82

None of these cases were of any great importance, and no serious injuries were inflicted.

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

Sub-Divisions.	1896-97.	1897-98.	1898-99.		
			Depots.	Shops.	Total.
1	2	3	4	5	6
Chicacole	25,909	22,212	1,497	24,028	25,525
Cocanada	21,275	26,753	6,183	30,976	37,159
Masulipatam	26,979	33,544	968	23,946	24,914
Nellore	13,267	13,861	795	13,173	13,968
Arcoot	60,547	44,901	1,698	46,531	50,229
Bellary	27,468	20,182	869	27,127	27,996
Chingleput	11,771	13,746	367	10,986	11,353
Madras Town Circle	20,222	18,560	369	17,397	17,766
Cuddalore	...	19,083	628	15,845	16,473
Negapatam	24,084	20,274	121	17,389	17,510
Trichinopoly	59,641	62,048	2,123	54,684	56,807
Tinnevely	24,770	26,114	634	22,859	23,493
Calicut	59,366	55,914	1,194	46,440	47,634
Total	368,299	377,192	17,446	353,181	370,627

There is a slight decrease, on the whole, in the number of these inspections for which the Masulipatam, Chingleput, Cuddalore, Negapatam, Trichinopoly, Tinnevely and Calicut Sub-Divisions and the Madras Town Circle are responsible. The large decrease noticed in the Masulipatam and Calicut Sub-Divisions should have been explained; the shops in the latter Sub-Division require special attention.

151. The relations of officers of the department with other officials with whom they came in contact were in general of a satisfactory nature, and Collectors' reports, so far as they touch the subject, are favourable. The Abkari laws, it is reported, have been worked without avoidable friction, and it is observed that no charges of undue harshness were brought home to the departmental officers. No warrants were illegally issued.

CHAPTER IX.—FINANCIAL RESULTS.

152. The gross demand for the year amounted to Rs. 1,41,05,929 as against Rs. 1,48,98,492 and the gross collections to Rs. 1,37,29,769 as against Rs. 1,45,01,473 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.
	2	3	4	5	6	7	8	9	10	11	12	13
Country Spirits.												
1. License fees of	...	...	...	...	...	...	...	...	...	...	...	...
2. Excise duty	...	...	...	...	...	...	...	...	...	...	...	...
3. Difference of excise duty on stock of spirits at the beginning of the year	...	...	...	...	...	...	...	...	...	...	...	...
4. Rents of	...	...	...	...	...	...	...	...	...	...	...	...
5. Occasional license fees	...	...	...	...	...	...	...	...	...	...	...	...
6. Rents for the combined privileges of manufacture and vend	...	...	...	...	...	...	...	...	...	...	...	...
7. Rents for the privilege of manufacture and supply	...	...	...	...	...	...	...	...	...	...	...	...
8. Revenue derived in	...	...	...	...	...	...	...	...	...	...	...	...
Agency tracts from	...	...	...	...	...	...	...	...	...	...	...	...
Total	42,221	55,13,777	55,55,998	28,003	54,85,481	55,13,489	7,575	...	7,575	6,638	28,296	34,934
Country Spirits and Toddy combined.												
9. Rents of country spirits and toddy farms	...	...	...	...	...	...	...	...	...	...	...	...
Toddy.												
10. Rents of	...	...	...	...	...	...	...	...	...	...	...	...
11. License fees of shops	...	...	...	...	...	...	...	...	...	...	...	...
12. Occasional license fees	...	...	...	...	...	...	...	...	...	...	...	...
13. Tree-tax	...	...	...	...	...	...	...	...	...	...	...	...
14. Transport duty on Hyderabad toddy	...	...	...	...	...	...	...	...	...	...	...	...
Total	2,82,922	69,40,670	72,23,592	2,34,779	67,08,962	69,43,741	20,164	1,471	21,635	27,979	2,80,237	2,58,216
Foreign Liquors and locally-made Liquors excised at Tariff rates.												
15. License fees of breweries	...	...	...	...	...	...	...	...	...	...	...	...
Excise duty on	...	...	...	...	...	...	...	...	...	...	...	...

* Includes Rs. 200 collected for the private distillery licenses issued for the Chikahat and Cannanore distilleries and Rs. 100 the fee levied on the transfer of a distillery license.

Detailed heads.	DEMAND.			COLLECTION.			Amount written off.			BALANCE.		
	Arrears.	Current.	Total.	Arrears.	Current.	Total.	Arrears.	Current.	Total.	Arrears.	Current.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
17. Foreign Liquors and locally-made liquors excised at tariff rate—cont.												
I. Wholesale												
II. Retail—												
(a) Shops	50	10,950	17,000	1,375	1,375	16,750	50	..	50	..	200	200
(b) Taverns	3,368	2,05,605	2,09,873	2,437	1,95,066	1,97,492	927	4,907	5,834	4	5,543	5,547
(c) Hotels	..	52,682	52,682	..	52,682	52,682	..	..	..	..	..	..
(d) Bars	..	1,700	1,700	..	1,662	1,662	..	..	..	..	..	..
(e) Refreshment rooms	..	1,425	1,425	..	1,375	1,375	..	..	..	..	..	..
(f) Occasional licenses	..	1,925	1,925	..	1,925	1,925	..	..	..	..	..	..
(g) Special licenses	250	1,575	1,825	..	1,575	1,575	250	..	250	..	..	..
(h) Auctioneers' licenses	..	394	394	..	394	394	..	..	..	..	..	..
(i) Chemists' and Druggists' licenses	..	150	150	..	150	150	..	..	..	..	..	..
(j) ..	..	30	30	..	30	30	..	..	..	..	..	..
Total	3,802	3,68,107	3,71,909	2,571	3,57,869	3,59,940	1,227	4,907	6,134	4	5,831	5,835
18. Drugs other than Opium—Ganja, Bhang, Charas, &c.												
19. License fees of wholesale vend depots	..	330	330	..	330	330	..	..	..	..	..	..
20. Rents of shops for the sale of ganja, bhang, charas and other intoxicating drugs prepared from the hemp plant.	632	35,978	35,710	458	34,130	34,588	124	..	124	50	948	998
21. Excise duty on ganja, bhang and charas	..	78,105	78,105	..	78,105	78,105	..	..	..	..	..	..
Total	632	1,13,513	1,14,145	458	1,12,565	1,13,023	124	..	124	50	948	998
22. Contributions for establishments employed at distilleries and warehouses	290	4,593	4,883	290	4,520	4,810	..	..	..	..	..	..
23. Penalties and forfeitures	1,872	47,283	49,155	1,145	44,614	45,759	380	..	415	..	73	73
24. Other miscellaneous items	7,982	25,985	33,967	2,623	20,622	23,245	3,863	1,377	5,240	1,496	3,986	5,482
Total	10,144	77,961	88,005	4,058	69,756	73,814	4,243	1,412	5,655	1,843	6,633	8,536
Opium.												
25. Pass duty on opium imported from Indore	3,39,721	1,30,15,686	1,33,55,357	2,69,874	1,27,35,841	1,30,05,715	33,333	7,790	41,123	36,514	2,72,005	3,08,519
26. Rents of vend areas	34,512	3,37,400	3,67,400	23,711	3,06,425	3,37,400	1,319	..	1,319	4,482	18,780	23,262
27. Fees for licenses for the sale of poppy heads	..	3,27,205	3,61,717	..	3,27,205	3,61,717	..	..	..	..	..	..
28. Revenue derived in Agency tracts	487	20,126	20,613	487	19,445	19,932	..	..	..	..	680	680
from	8	255	263	8	255	263	..	..	..	..	..	..
(a) License fees	1,892	27,113	29,005	1,405	26,353	27,758	5	..	5	482	760	1,242
(b) Rents	41	1,521	1,562	31	1,521	1,562	..	..	..	10	..	10
Miscellaneous	..	..	..	..	..	..	..	..	..	..	..	..
Total, Opium	36,940	7,13,632	7,50,572	30,842	6,95,412	7,24,054	1,394	..	1,324	4,974	20,220	25,194
Grand Total, Abkari and Opium	(a) 3,76,661	1,37,29,268	1,41,05,929	3,00,616	1,34,26,263	1,37,29,769	34,657	7,790	42,447	41,488	2,32,225	3,33,713

(a) Revised figure.

153. The total arrear demand, under abkari and opium, at the beginning of the year, amounted to Rs. 3,76,661, of which Rs. 3,00,616 were collected and Rs. 34,657 remitted, leaving a balance of Rs. 41,488 at the end of the year.

154. The largest remissions of arrears were made in the districts of Vizagapatam, Gódvári, Anantapur and Malabar and in the Madras Town Circle. In Vizagapatam the irrecoverable sums consisted chiefly of arrack rentals; in Gódvári of opium rentals; and in Malabar of tree-tax and toddy shop rentals. In Madras arrack shop keepers, toddy shop licensees and foreign liquor tavern-keepers all helped to swell the number of defaulters.

155. The total current demand amounted to Rs. 1,37,29,268 against Rs. 1,45,65,045 in the previous year, showing a decrease of Rs. 8,35,777 or 5·7 per cent. The following statement shows the current demand under the several major heads of abkari and opium revenue for the year 1898-99 and seven preceding years:—

Heads of revenue.	1891-92.	1892-93.	1893-94.	1894-95.	1895-96.	1896-97.	1897-98.	1898-99.
Country spirits	Rs. 54,50,225	Rs. 52,48,292	Rs. 54,57,301	Rs. 59,07,980	Rs. 62,37,473	Rs. 65,38,684	Rs. 60,98,828	Rs. 55,13,777
Do. and toddy combined	48,695	25	200	328	228	1,485	1,818	1,708
Toddy	54,96,682	57,66,150	61,84,385	64,38,076	68,28,002	70,24,619	71,83,217	69,40,670
Foreign liquor	2,76,303	3,22,606	3,19,963	3,36,374	3,79,961	4,17,402	4,20,725	3,68,107
Hemp drugs	..	..	..	..	..	..	..	..
Miscellaneous	90,130	83,396	46,950	53,942	59,872	69,819	65,326	77,861
Total, Abkari	1,13,62,035	1,14,20,469	1,20,60,849	1,28,99,588	1,35,65,246	1,41,19,835	1,38,43,624	1,30,15,636
Opium	6,86,789	6,96,951	7,15,355	7,19,226	7,61,092	7,59,565	7,21,421	7,13,632
Grand Total, Abkari and Opium	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	1,37,29,268

156. The decrease of six lakhs under country spirits follows on the falling off in consumption; the total of rentals and other items shows little variance from the previous year. Rents were poor in some of the vend area tracts. There was little or no competition for the toddy shops in some districts and the rentals suffered a decrease of 1·35 lakhs; this combined with a fall in tree-tax of 1·14 lakhs, due, it is said, to the state of the season, makes a total decrease of nearly two and a half lakhs in toddy revenue. The revenue from foreign liquor suffered especially in the Madras Town Circle, the reasons being combination amongst the bidders for taverns and the enhanced price necessitated by the export duty imposed by the Ceylon Government on Colombo arrack. The duty on local "foreign spirits" and country brewed beer very sensibly declined. The levy of an excise duty on intoxicating drugs prepared from the hemp plant accounts for the fall in rents and the total increase under hemp drugs. The decrease in the opium pass duty is chiefly referable to where the high price charged limited demand; rents showed an increase; and the total revenue is little behind that of the previous year.

157. Of the revenue from country spirits, excise duty yielded 57 per cent. and rents for the privilege of vend 31 per cent.—the natural result of the diminished issues—the corresponding figures for the previous year are 62 and 28, respectively. The remaining 12 per cent. consisted of license fees for distilleries, warehouses and whole-sale 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 (45·9 per cent.) and tree-tax (54·1 per cent.) to the total toddy revenue have been dealt with in paragraph 47. Of the total abkari and opium revenue for the year, Rs. 61,04,287 or 44 per cent. was contributed by auction sales of the various privileges.

158. The collections (both arrear and current) under the several major heads as compared with those of the previous year are shown in Appendix P, from which it will be seen that there was a decrease in seventeen districts and an increase in five and a net decrease of Rs. 7,71,704. This result follows on the demand, and the causes that effected it and touched nearly all the districts, have been explained in detail. They were, briefly, the unpropitious character of the first part of the season, the restrictions imposed on travel, fairs and festivals

on account of the prevalence of bubonic plague in Bombay and in the bordering districts of this Presidency, the rise in the cost price of spirits made by the East India Distilleries and Sugar Factories, Limited, a general slackness of trade and want of work and consequent want of money with, or emigration of, the labouring classes; while superstitious fears regarding the year Vikari limited moneyed enterprise. In the contrast of country spirits and toddy, it may be noted how the increase in the price of spirits diminishes their revenue and increases that from toddy in Kistna, Trichinopoly and Coimbatore, while it is contrariwise in Bellary. The falling revenue under both sorts of liquor in Nellore, Anantapur, Madras, Chingleput, North and South Arcot, Tanjore, Madura, Tinnevely, Salem, South Canara and Malabar seems to show clearly a depressed condition of the classes that spend money in strong drink, as well as a reluctance to undertake the risks of the trade. The depression of trade generally, and of the weaving and tanning trades in particular, and the want of work for labourers were obvious in Nellore, Madras, Chingleput and Cuddapah; plague reacted largely upon North Arcot, and, it is said, bad ground-nut crops upon South Arcot. The increases, on the other hand, in Kurnool, Vizagapatam and Bellary were due in Kurnool, to the storage by Messrs. Parry & Co. of a very large quantity of arrack brought direct from their distilleries at Nellikuppam and Kanipectai, in Vizagapatam, to keen competition at sales, and in Bellary to the extension of the separate sale of shops to the whole district.

159. The balance which remained to be collected at the end of the year, under both arrears and current, was Rs. 3,33,713 against Rs. 3,76,661, the opening balance of the year. The amount had been reduced at the end of July to Rs. 1,00,227.

160. According to the Accountant-General's books, the total receipts under abkari and opium for 1898-99, exclusive of interest on arrears, amounted to Rs. 1,36,77,423 against Rs. 1,46,19,606 of 1897-98. The following statement explains the difference between the Accountant-General's figures and those given in the statement in paragraph 152 *supra* :—

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 advance and subsequently brought to account.	Collections made in other districts.	
1	2	3	4	5	6	7	8
1. Ganjam	Rs. 3,02,602	Rs. 194	Rs. 7,103	Rs. 2,95,302	Rs. 22	Rs. 8,739	Rs. 3,04,063
2. Vizagapatam	5,63,969	23	63,846	5,00,100	1,07,999	61,370	6,69,469
3. Godavari	13,38,983	..	69,676	11,75,505	1,28,882	92,607	13,96,994
4. Kistna	9,00,493	166	9,971	8,65,860	168	44,087	9,10,715
5. Nellore	2,81,834	121	2,794	2,78,919	82,817	4,803	3,66,539
6. Cuddapah	2,22,569	4,830	23,102	1,94,257	68,467	24,534	2,87,258
7. Anantapur	4,06,344	5,627	31,377	3,65,700	62,660	30,327	4,58,777
8. Bellary	5,61,468	3,614	10,575	5,46,109	15,339	13,116	5,74,564
9. Kurnool	8,52,681	4,281	54,216	2,94,300	31,657	42,904	3,68,861
10. Madras Town Circle	11,55,716	19,900	73,372	9,20,022	2,81,944	76,151	12,37,117
11. Chingleput	2,95,944	87	1,089	2,94,754	74,298	3,781	3,72,833
12. North Arcot	11,89,413	5,08,866	61,855	6,28,692	88,518	59,012	7,76,222
13. South Arcot	7,36,377	2,37,451	41,028	4,67,898	7,748	36,465	5,02,111
14. Tanjore	12,68,343	1,69,354	87,358	10,01,651	4,667	92,661	10,98,979
15. Trichinopoly	3,65,623	10,457	17,805	3,37,561	69,440	23,125	4,30,126
16. Madura	5,13,394	230	90,689	4,22,475	95,702	88,951	6,07,188
17. Tinnevely	3,71,993	12,496	1,356	3,58,141	27,660	2,582	3,88,383
18. Coimbatore	9,16,929	1,80,858	30,437	7,05,613	68,646	33,538	8,07,797
19. The Nilgiris	2,83,056	11,987	1,477	2,69,522	64,431	1,200	3,35,153
20. Salem	6,42,492	193	35,268	6,07,031	1,68,240	41,186	8,16,456
21. South Canara	4,54,972	..	14,127	4,40,845	..	14,519	4,55,364
22. Malabar	5,28,051	..	10,095	5,17,956	37,127	9,717	5,04,800
23. Travancore	2,672	2,672	..	..	..	..	..
24. Bombay Account Current	† 31,500	31,500	..	..	..	..	..
Total	1,36,77,423	12,04,807	7,28,399	1,14,87,303	14,36,492	8,05,974	1,37,29,769

* 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.

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

161. Under the orders contained in the letter of the Government of India 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. 9,91,676 against Rs. 9,89,306 in the previous year. As it would not be correct to make the foregoing apportionment to each individual head of expenditure, some of which relate wholly to salt and some wholly to abkari, details of excise charges have not been given separately.

162. The net abkari and opium receipts for 1898-99, after deducting charges, amounted to Rs. 1,26,85,747 or less by Rs. 9,44,553 than the amount realized in 1897-98 :—

	1897-98. Rs.	1898-99. Rs.
Receipts as per Accountant-General's figures ...	1,46,19,606	1,36,77,423
Charges	9,89,306	9,91,676
Net receipts ...	1,36,30,300	1,26,85,747
Decrease ...	9,44,553	

163. The incidence per head of the population (as per census of 1891) of the total gross excise (abkari and opium) receipts amounted to As. 6-2 as against As. 6-6 in the previous year; on allowing for an increase of population at the usual rate of 10 *per mille* per annum, to As. 5-8 against As. 6-1 in the previous year.

164. 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.

165. 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) R. A. GRAHAM,

OFFICE OF THE BOARD OF REVENUE
(SEPARATE REVENUE),
Madras, 28th September 1899.

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

(True Copy.)

(Signed) EDMUND MILLETT,
Assistant Secretary.



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APPENDIX A.

STATEMENT showing the various Systems in force at the close of 1898-99 in each District for the manufacture and sale of country spirits and toddy.

District.	Country spirits.	Toddy.
Ganjám— (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, Russellkonda, Bellugunta, Aska, Parákimedi, Calingapatam, Chicacole, Suria, Baruva, Baruvapota, Purushottapur and Tekkali Raghunathapuram, the number of vend areas being 36. 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 Savaraks are allowed to distil spirits free for home consumption, &c., but not for sale. For the supply of others than Khonds and Savaraks, 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, Anakapalle and Vizianagram taluks and in the towns of Narsapatnam, Yellamanchili, Bimlipatam, Chipurapalle and Palkonda where the shops are separately sold. The number of vend areas is 21.	The shops are separately sold under the tree-tax system.
(b) Agency tracts ..	The thirty villages in which the Abkari Act, I of 1886, is in force are under the contract distillery supply system and are included in the adjoining vend areas of the ordinary tracts. The exclusive privilege of manufacturing and selling country spirits in the Gunupur farm 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, Palakolli, Narsapur, Cocanada, Samalkot, Tellaveru, Rajahmundry, Dowlaishweram, Peddapuram, Ellore, Pithapuram and Tuni where the shops are separately sold. The number of rent areas is 123.
(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 17 other villages of the above divisions where also the Madras Abkari Act, I of 1886, is in force arrack is made from the <i>Ippa</i> or <i>Mouha</i> flower and the privilege of manufacture and vend is sold by auction. In the Telaga villages of the Bhadrachalam taluk, the monopoly of manufacture and sale of spirits made from the <i>Ippa</i> or <i>Mouha</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 same systems are in force in the remaining villages of the Polavaram, Chódavaram and Yellavaram divisions.	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, Guntár, Bezvada, Nuzvid, Narasaraopet, Vinukonda and Gudivada, the shops are separately disposed of. Elsewhere the privilege of sale is disposed of in vend areas (56 in number), of which seven (three in Palnad, three in Narsaraopet and one in Vinukonda) were under the direct management of Government.	The shops are separately sold under the tree-tax system.

APPENDIX A—cont.

Statement showing the various Systems in force at the close of 1898-99 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 Pour divisions and in the towns of Rápar, Atmakúr, Udayagiri and Kanigiri. 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 shops are separately sold under the private distillery supply system.	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 shops are separately sold under the private distillery supply system.	Do. do.
Kurnool	Do. do.	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 previous lease. The shops are separately sold under the tree-tax system.
Chingleput (exclusive of the Suidapet 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 6 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.
Tinnevely	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, Uppinangadi and Kasaragod taluks.	The shops are separately sold under the contract distillery supply system.	Do. do.
(b) Udipi and Coondapoor taluks.	The tract is under the renting system, but the privileges of manufacture and sale are separated. There are three 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 shopkeepers.	Do. do.
Malabar— (a) Tho Wynaad taluk.	The supply is under the private distillery system. The taluk is sold as a single vend area.	No toddy revenue is raised.
(b) The rest of the district (except Cochin, seven southern ansams of Ponnani 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. Jaggery arrack is also permitted to be sold. The shops are separately sold.	The shops are separately sold under the tree-tax system.
(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.

APPENDIX A—cont.

Statement showing the various Systems in force at the close of 1898-99 in each District for the manufacture and sale of country spirits and toddy—cont.

District.	Country spirits.	Toddy.
Malabar—cont. (d) Seventeen outlying pottoms 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 three rent areas.	....
(e) 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.	....
(f) 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.
(g) Seven southern amsams of Ponnani.	The tract is under the combined arrack and toddy renting system and is leased to the Malabar excise contractor.	....

APPENDIX A—(ABSTRACT).
STATEMENT showing the Progress made in 1898-99 as compared with 1897-98 in introducing the several improved methods of administration for country spirits and toddy.

Districts.	ARRACK.						TODDY.		
	Contract distillery supply system.			Private distillery supply system.			Tree-tax system.		
	1897-98.	1898-99.	1897-98.	1897-98.	1898-99.	1897-98.	1897-98.	1898-99.	1897-98.
1	2	3	4	5	6	7	8	9	10
Ganjām..	The whole district except the major portion of the Agency tracts.	As in 1897-98.	..	..	The towns of Chattrapur, Berhampur, Gopalpur, Ichchhapuram, Sompāta, Belakonda, Aska, Paragurha, Calinga-patam and Chicacole (11 towns under the contract distillery supply system).	The towns of Chattrapur, Berhampur, Gopalpur, Ichchhapuram, Sompāta, Belakonda, Aska, Paragurha, Calinga-patam, Chicacole, Maria, Jorawa, Berwopeta, Parashottapur and Nallaguram (18 towns under the contract distillery supply system).	The whole of the ordinary tracts of the district.	As in 1897-98.	The whole of the ordinary tracts of the district.
Vizagapatam ..	The whole of the ordinary tracts of the district and four Agency villages.	The whole of the ordinary tracts of the district and thirty Agency villages.	..	..	The Vizagapatam taluk and the towns of Narasimhan, Yellamanchili, Anapalle, Kasimkda, Binlipatam, Vizianagram, Chiparapalle and Palakonda (one taluk and eight towns under the contract distillery supply system).	The Vizagapatam, Asakgelle and Vizianagram taluks and the towns of Narasimhan, Yellamanchili, Binlipatam, Chiparapalle and Palakonda (three taluks and five towns under the contract distillery supply system).	The whole of the ordinary tracts of the district and thirty Agency villages.	As in 1897-98.	The whole of the ordinary tracts of the district and thirty Agency villages.
Goddāvari ..	....	..	..	..	....	....	The whole district except the major portion of the Agency tracts.	As in 1897-98.	The towns of Mandapeta, Amalapuram, Achanta, Pilekollu, Nasapur, Cocanada, Samalkota, Dow Rajahmundry, Peddalashweram, Peddapuram, Ellore, Pithapuram and Tuni.

APPENDIX A—(ABSTRACT)—*cont.*
Statement showing the Progress made in 1898-99 as compared with 1897-98 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.		System of independent sale of shops.	
	1897-98.	1898-99.	1897-98.	1898-99.	1897-98.	1898-99.	1897-98.	1898-99.	1897-98.	1898-99.
1	2	3	4	5	6	7	8	9	10	11
Kistna ..	The whole district except the Munagala and Lingagiri zamindaris of the Nandigama taluk.	As in 1897-98.	..	..	The Nandigama taluk except the Munagala and Lingagiri zamindaris, and the towns of Masulipatnam, Pedana, Gadur, Ganter, Bezawada, Nuzvid, Narasimhapet, and Vinukonda Gudivada (the major portion of one taluk and nine towns under the contract distillery supply system).	As in 1897-98.	The whole district.	As in 1897-98.	The whole district.	As in 1897-98.
Nellore ..	....	..	The whole district.	As in 1897-98.	The Nellore, Gudur, Kaval, Kandukur and Ongole taluks, the Venkatagiri divisions and the towns of Rapur, Atmakur, Udayagiri and Kanigiri (five taluks, two divisions and four towns).	As in 1897-98.	The whole district.	As in 1897-98.	The whole district.	As in 1897-98.
Cuddapah ..	....	..	The whole district.	As in 1897-98.	The whole district except the Badvel taluk.	As in 1897-98.	The whole district.	As in 1897-98.	The whole district.	As in 1897-98.
Anantapur ..	....	..	The whole district.	As in 1897-98.	The whole district except the rural tracts of the Madakasira taluk.	As in 1897-98.	The whole district.	As in 1897-98.	The whole district.	As in 1897-98.

APPENDIX A—(ABSTRACT)—*cont.*
Statement showing the Progress made in 1898-99 as compared with 1897-98 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.		System of independent sale of shops.	
	1897-98.	1898-99.	1897-98.	1898-99.	1897-98.	1898-99.	1897-98.	1898-99.	1897-98.	1898-99.
1	2	3	4	5	6	7	8	9	10	11
Bellary ..		..	The whole district.	As in 1897-98.	The whole district except five vend areas.	The whole district.	The whole district.	As in 1897-98.	The whole district.	As in 1897-98.
Kurnool ..		..	The whole district.	As in 1897-98.	The whole district.	As in 1897-98.	The whole district.	As in 1897-98.	The whole district.	As in 1897-98.
Madras Town Circle.		..	The whole circle.	As in 1897-98.	The whole circle.	As in 1897-98.	The whole circle.	As in 1897-98.	The whole circle.	As in 1897-98.
Chingleput (exclusive of the Saidapet taluk).		..	The whole district.	As in 1897-98.	The whole district.	As in 1897-98.	The whole district.	As in 1897-98.	The whole district.	As in 1897-98.
North Arcot ..		..	The whole district.	As in 1897-98.	The whole district.	As in 1897-98.	The whole district.	As in 1897-98.	The whole district.	As in 1897-98.
South Arcot ..		..	The whole district.	As in 1897-98.	The whole district except five vend areas adjoining the French territory of Pondicherry.	As in 1897-98.	The whole district.	As in 1897-98.	The whole district.	As in 1897-98.
Tanjore ..		..	The whole district.	As in 1897-98.	The whole district.	As in 1897-98.	The whole district.	As in 1897-98.	The whole district.	As in 1897-98.
Tiruchinopoly ..		..	The whole district.	As in 1897-98.	The whole district.	As in 1897-98.	The whole district.	As in 1897-98.	The whole district.	As in 1897-98.
Madras ..		..	The whole district.	As in 1897-98.	The whole district.	As in 1897-98.	The whole district.	As in 1897-98.	The whole district.	As in 1897-98.
Tinnevely ..		..	The whole district.	As in 1897-98.	The whole district.	As in 1897-98.	The whole district.	As in 1897-98.	The whole district.	As in 1897-98.
Coimbatore ..		..	The whole district.	As in 1897-98.	The whole district.	As in 1897-98.	The whole district.	As in 1897-98.	The whole district.	As in 1897-98.
The Nilgiris ..		..	The whole district.	As in 1897-98.	The whole district.	As in 1897-98.	The whole district.	As in 1897-98.	The whole district.	As in 1897-98.
Salem ..		..	The whole district.	As in 1897-98.	The whole district.	As in 1897-98.	The whole district.	As in 1897-98.	The whole district.	As in 1897-98.

APPENDIX A—(ABSTRACT)—cont.
Statement showing the Progress made in 1898-99 as compared with 1897-98 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.	
	1897-98.	1898-99.	1897-98.	1898-99.	1897-98.	1898-99.	1897-98.	1898-99.
1	2	3	4	5	6	7	8	9
South Canara ..	The Mangalore and Uppinangadi taluks, and the Kasaragod taluk except the Hosangod and Kasaragod still areas. (From the 1st October 1897 to the 30th September 1898 the supply was under the management of Government.)	The Mangalore, Uppinangadi, Kasaragod and Hosangod taluks. (From the 1st October 1897 to the 30th September 1898 the supply was under the management of Government.)	The Chirakkal, Kottayam, Kurnool, Calicut, Ernad, Ponnani, Walavanad (excluding the Atapadi valley) and the Palghat taluks (under the contract distillery supply system).	The Mangalore, Uppinangadi, Kasaragod and Hosangod taluks. (From the 1st October 1897 to the 30th September 1898 the supply was under the management of Government.)	The whole district exclusive of the Wynad taluk, the Atapadi valley of the Walavanad taluk, Anjengo, Tangasseri and the seventeen outlying pattoms of British Coochin.	The whole district exclusive of the Wynad taluk, the Atapadi valley of the Walavanad taluk, Anjengo, Tangasseri and the seventeen outlying pattoms of British Coochin.	The whole district exclusive of the Wynad taluk, the Atapadi valley of the Walavanad taluk, Anjengo, Tangasseri and the seventeen outlying pattoms of British Coochin.	The whole district exclusive of the Wynad taluk, the Atapadi valley of the Walavanad taluk, Anjengo, Tangasseri and the seventeen outlying pattoms of British Coochin.
Malabar ..	The Chirakkal, Kottayam, Kurnool, Calicut, Ernad, Ponnani, Walavanad (excluding the Atapadi valley) and the Palghat taluks (under the contract distillery supply system).	The Chirakkal, Kottayam, Kurnool, Calicut, Ernad, Ponnani, Walavanad (excluding the Atapadi valley) and the Palghat taluks (under the contract distillery supply system).	The whole district exclusive of the Wynad taluk, the Atapadi valley of the Walavanad taluk, Anjengo, Tangasseri and the seventeen outlying pattoms of British Coochin.	The whole district exclusive of the Wynad taluk, the Atapadi valley of the Walavanad taluk, Anjengo, Tangasseri and the seventeen outlying pattoms of British Coochin.	The whole district exclusive of the Wynad taluk, the Atapadi valley of the Walavanad taluk, Anjengo, Tangasseri and the seventeen outlying pattoms of British Coochin.	The whole district exclusive of the Wynad taluk, the Atapadi valley of the Walavanad taluk, Anjengo, Tangasseri and the seventeen outlying pattoms of British Coochin.	The whole district exclusive of the Wynad taluk, the Atapadi valley of the Walavanad taluk, Anjengo, Tangasseri and the seventeen outlying pattoms of British Coochin.	The whole district exclusive of the Wynad taluk, the Atapadi valley of the Walavanad taluk, Anjengo, Tangasseri and the seventeen outlying pattoms of British Coochin.

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APPENDIX A—(ABSTRACT).

APPENDIX B.]

59

[RENT AREAS AND SHOPS.

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 1897-98 and 1898-99.

Districts.		ARRACK.							
		Shops separately sold.		Vend areas.				Total number of shops.	
				Number.		Shops.			
1897-98.	1898-99.	1897-98.	1898-99.	1897-98.	1898-99.	1897-98.	1898-99.		
1	2	3	4	5	6	7	8	9	
1. Ganjám	62	(a) 85	37	(b) 36	556	525	618	610	
2. Vizagapatam	57	(a) 80	23	(a) 21	191	180	248	260	
3. Godávári	..	..	86	86	1,310	1,334	1,310	1,334	
4. Kistna	87	84	57	58	836	797	923	881	
5. Nellore	291	295	16	16	91	100	382	395	
6. Cuddapah	523	(a) 532	3	(a) ..	23	..	546	532	
7. Anantapur	209	246	3	3	10	13	219	259	
8. Bellary	198	(a) 228	5	(a) ..	16	..	214	228	
9. Kurnool	314	334	..	..	..	..	314	334	
10. Madras Town Circle ..	110	110	..	..	..	..	110	110	
11. Chingleput	229	223	..	..	..	..	229	223	
12. North Arcot	603	606	..	..	..	..	603	606	
13. South Arcot	752	748	5	5	112	112	864	860	
14. Tanjore	224	232	..	..	..	..	224	232	
15. Trichinopoly	273	261	..	..	..	..	273	261	
16. Madura	485	500	..	..	..	..	485	500	
17. Tinnevelly	341	340	..	..	..	..	341	340	
18. Coimbatore	589	591	..	..	..	..	589	591	
19. The Nilgiris	31	31	..	..	..	..	31	31	
20. Salem	489	486	..	..	..	..	489	486	
21. South Canara	681	646	5	(c) 3	..	..	681	646	
22. Malabar	614	579	5	(d) 7	80	(e) 78	694	657	
Total ..	7,162	7,237	245	235	3,225	3,139	10,387	10,376	

Districts.		TODDY.							
		Shops separately sold.		Vend areas.				Total number of shops.	
				Number.		Shops.			
1897-98.	1898-99.	1897-98.	1898-99.	1897-98.	1898-99.	1897-98.	1898-99.		
10	11	12	13	14	15	16	17		
1. Ganjám	332	318	..	..	..	..	382	318	
2. Vizagapatam	593	584	..	..	..	..	593	584	
3. Godávári	85	85	129	129	1,155	1,180	1,240	1,265	
4. Kistna	1,112	1,121	..	..	..	..	1,112	1,121	
5. Nellore	771	809	..	..	..	..	771	809	
6. Cuddapah	510	504	..	..	..	..	510	504	
7. Anantapur	547	621	..	..	..	..	547	621	
8. Bellary	532	528	..	..	..	..	532	528	
9. Kurnool	790	729	..	..	..	..	790	729	
10. Madras Town Circle ..	468	469	..	..	..	..	468	469	
11. Chingleput	473	457	..	..	..	..	473	457	
12. North Arcot	1,182	1,205	..	..	..	..	1,182	1,205	
13. South Arcot	470	428	..	..	..	..	470	428	
14. Tanjore	2,083	2,111	..	..	..	..	2,083	2,111	
15. Trichinopoly	271	275	..	..	..	..	271	275	
16. Madura	920	905	..	..	..	..	920	905	
17. Tinnevelly	755	730	..	..	..	..	755	730	
18. Coimbatore	931	925	..	..	..	..	931	925	
19. The Nilgiris	..	..	..	..	..	..	..	..	
20. Salem	927	923	..	..	..	..	927	923	
21. South Canara	1,264	1,289	..	..	..	..	1,264	1,289	
22. Malabar	1,381	1,327	..	..	..	..	1,381	1,327	
Total ..	16,447	16,343	129	129	1,155	1,180	17,602	17,523	

(a) The variation is due to the extension of the system of separate sale of shops.
(b) Exclusive of three farms of the Parlakimedi Agency unsold. The increase from 37 to 39 is due to the Mohiri and Mandasa farms having been sub-divided into Mohiri North and Mohiri South, and Mandasa East and Mandasa West farms.
(c) The decrease is due to the extension of the excise system to the whole of the Kasaragod taluk.
(d) The increase is due to the introduction of the renting system into the seven southern samsams of the Ponnani taluk, and into the remaining pattoms of British Coochin.
(e) Inclusive of 5 shops for the sale of both arrack and toddy in the outlying pattoms of British Coochin.

APPENDIX C.
STATEMENT showing the Consumption of Country Spirits, Distribution of Shops, &c., in the several Taluks and Towns during the year 1898-99.

Taluk and towns.	Population as per census of 1891.	Area.	Number of shops opened.	CONSUMPTION.				Consumption per head (at proof).	Sales per shop (at proof).	Square miles per shop.	Population per shop.	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	
Tracts in which shops were not sold separately.																
Berhanpur taluk	605,228	1,749	374	16	3,541	30,024	4,501	0.24	39	4.7	1,629	4 4 0	3 14 7	2 5 8		
"	300,584	1,619	77	"	1,126	4,447	2,567	0.07	33	21.0	2,909	"	3 11 4	1 15 9		
Chisacole	552,663	1,321	74	"	1,434	8,252	4,306	0.08	58	17.9	7,468	3 5 10	3 7 5	2 14 8		
Parlakimedi taluhs	18,388	358	"	"	"	"	"	"	"	"	"	"	"	"	"	
Total	1,481,263	5,047	525	18	6,101	42,723	21,374	0.14	41	9.6	2,821	4 2 5	3 12 4	2 6 9		Not sold during 1898-99.
Tracts in which shops were sold separately.																
Berhanpur taluk—																
Berhanpur town	36,259	5	9	"	5,120	3,595	5,022	1.39	558	0.6	4,029	"	4 8 0	3 0 0	3 0 0	
Gopalpur	2,865	1	6	"	178	1,882	877	306	146	0.2	478	"	4 8 0	3 0 0	3 0 0	
Chaturpur	2,591	1	5	"	190	2,020	941	363	188	0.2	518	"	4 6 8	2 10 11	10 11	
Parusotapur	3,541	3	3	7	141	716	390	110	65	0.5	590	4 2 8	3 6 8	1 10 6	1 10 6	
Ichchapuram	5,911	6	6	4	357	7,797	3,372	570	562	1.0	985	4 8 0	3 7 9	1 10 6	1 10 6	
Satla	1,838	4	4	"	31	1,581	654	356	164	1.0	460	"	3 7 9	1 9 9	1 9 9	
Sompeta	5,619	2	7	"	210	2,707	1,235	220	176	0.3	803	5 3 4	3 12 7	2 3 5	2 3 5	
Barava	3,921	3	3	"	95	1,096	605	129	169	1.0	1,307	"	3 8 4	1 14 8	1 14 8	
Baravapeta	1,719	3	6	"	238	2,014	972	565	162	0.5	287	"	3 8 2	1 13 0	1 13 0	
Goomaur taluk—																
Aska town	4,265	1	4	"	862	1,643	1,260	256	315	0.3	1,066	"	3 2 5	1 15 5	1 15 5	
Bellagunta	2,235	1	4	"	253	852	518	252	130	0.3	559	"	3 0 0	1 12 6	1 12 6	
Russellkonda	3,412	0.17	"	"	1,072	3,521	2,159	633	432	0.03	682	"	3 1 1	2 1 1	2 1 1	
Chisacole taluk—																
Chisacole town	24,062	3	10	"	3,327	4,956	4,319	179	432	0.3	2,406	"	3 6 5	2 3 1	2 3 1	
Caligapatam	4,844	2	2	"	57	571	268	65	268	2.0	4,844	"	4 8 0	3 0 0	3 0 0	
Parlakimedi	16,390	2	5	2	66	3,416	1,414	986	233	0.4	3,278	6 0 0	4 7 10	3 0 7	3 0 7	
Tekkalai Raghunathapuram town.	7,130	2	4	7	264	898	550	107	138	0.5	1,783	3 10 3	4 3 6	2 5 9	2 5 9	
Total	126,602	39	85	26	12,472	39,264	24,437	193	288	0.5	1,489	4 7 4	3 13 11	2 3 8	2 3 8	
Grand Total	1,607,865	5,086	610	44	18,573	81,987	45,831	928	75	8.3	2,636	4 5 4	3 13 5	2 5 3	2 5 3	

Not sold during 1898-99.

APPENDIX C—cont.
Statement showing the Consumption of Country Spirits, Distribution of Shops, &c., in the several Taluks and Towns during the year 1898-99—cont.

Taluk and town.	Population 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.	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 not sold separately.															
Golgonda taluk	142,583	554	9	..	800	..	560	-005	62	62.7	13,620	..	4 8 0	..	
Saravaddhi "	148,670	356	16	..	1,554	..	1,088	-007	68	22.2	9,292	..	4 0 4	..	
Vicarili "	127,865	424	32	..	3,615	..	2,530	-013	79	13.3	6,183	..	4 6 8	..	
Srinagarapukota taluk	125,323	274	19	..	1,130	..	791	-006	42	14.4	8,806	..	4 0 1	..	
Bimlipatam "	105,482	206	12	..	2,702	..	1,891	-018	158	17.2	8,790	..	3 15 7	..	
Gajapatinagar "	124,796	333	17	..	675	350	613	-005	36	19.6	7,232	..	4 5 3	2 14 11	
Chipurupalle "	154,178	547	19	..	1,553	100	1,134	-007	60	28.8	8,114	..	3 13 1	2 7 0	
Palkonda taluk	198,434	331	22	..	322	1,736	920	-005	42	15.0	9,021	..	4 8 0	2 7 4	
Saldra "	83,699	180	11	..	137	1,800	816	-010	74	16.4	7,609	..	5 4 0	3 2 7	
Bobbili "	128,785	268	8	..	750	600	765	-006	96	33.5	16,098	..	4 4 9	2 14 10	
Parvatipuram "	109,186	401	15	..	550	2,200	1,265	-012	84	26.7	7,279	..	4 9 8	2 9 10	
Total ..	1,502,016	3,884	180	..	13,798	6,736	12,373	-008	69	21.6	8,345	..	4 3 2	2 12 2	
Tracts in which shops were sold separately.															
Vizagapatam taluk	97,301	173	23	1	29,702	..	20,792	-214	904	7.5	4,230	4 8 0	3 15 0	..	
Vissanagram "	166,658	294	19	51	18,661	..	13,103	-079	690	15.5	8,771	4 1 4	3 8 0	..	
Anakapalle "	152,167	297	20	243	4,235	..	3,159	-021	158	14.9	7,608	4 9 6	4 1 8	..	
Bimlipatam taluk—															
Bimlipatam town ..	9,827	1	7	12	5,901	..	4,140	-421	591	0.1	1,404	4 8 0	4 0 0	..	
Palkonda taluk—															
Palkonda town ..	10,367	3	4	..	12	2,987	1,203	-116	301	0.8	2,592	..	4 13 4	2 3 4	
Golgonda taluk—															
Narasipatnam town ..	5,279	2	3	..	1,676	..	1,173	-222	391	0.7	1,760	..	4 6 7	..	
Saravaddhi taluk	6,396	4	2	..	860	4	604	-096	302	2.0	3,148	..	4 5 4	2 0 0	
Yelamanchili town ..															
Chipurupalle taluk—															
Chipurupalle town ..	2,658	2	2	..	540	..	378	-142	189	1.0	1,329	..	8 13 9	..	
Total ..	450,543	776	80	307	61,586	2,991	44,552	-099	557	9.7	5,632	4 8 1	3 13 5	2 3 4	
Grand Total ..	1,952,559	4,660	260	307	75,384	9,777	56,935	-029	219	17.9	7,510	4 8 1	8 14 6	2 9 6	

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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 1898-99—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.	REPORTED AVERAGE SELLING PRICE PER GALLON OF				Remarks.
				26° 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.															
Bāpūr taluk	58,094	580	14	..	992	..	694	012	50	41.4	4,150	..	6 0 0	..	..
Atmakūr taluk	95,712	622	17	..	822	..	575	006	34	36.6	5,689	..	6 0 0	..	..
Udayagiri taluk	95,844	867	20	..	704	..	493	005	25	43.4	4,792	..	6 0 0	..	..
Kanigiri "	127,512	1,001	20	..	300	..	210	002	11	50.0	5,376	..	6 8 0	..	..
Darsi division	84,631	615	12	..	918	..	643	008	54	51.3	7,053	..	6 12 0	..	..
Podili "	68,466	564	17	..	227	..	159	002	9	33.2	4,027	..	6 8 0	..	..
Total ..	531,259	4,250	100	..	3,963	..	2,774	005	28	42.5	5,813	..	6 3 10	..	..
Tracts in which shops were sold separately.															
Nellore taluk	197,912	638	75	..	18,503	..	13,022	065	171	8.4	2,604	..	6 0 0	..	..
Gōddūr "	135,009	910	59	..	4,842	..	3,389	025	57	15.4	2,365	..	6 0 0	..	..
Kāvali "	83,109	548	20	..	2,452	..	1,723	020	85	27.4	4,156	..	6 0 0	..	..
Kandukur taluk	148,475	797	40	..	2,395	..	1,677	011	42	19.7	3,712	..	6 0 0	..	..
Onigole "	225,240	797	70	..	8,333	..	5,833	026	83	11.4	3,218	..	6 0 0	..	..
Pādur division	69,593	358	13	..	2,215	..	1,551	022	119	27.3	5,353	..	6 0 0	..	..
Venkatagiri division	56,387	425	13	..	1,165	..	816	014	63	32.8	4,337	..	6 0 0	..	..
Bāpūr taluk—	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Rāpūr town	3,217	15	1	..	93	..	65	020	65	16.0	3,217	..	6 0 0	..	..
Atmakūr taluk—	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Atmakūr town	4,442	18	1	..	142	..	99	022	99	18.0	4,442	..	6 0 0	..	..
Udayagiri taluk—	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Udayagiri town	4,383	4	1	..	74	..	52	012	52	4.0	4,383	..	6 0 0	..	..
Kanigiri taluk—	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Kanigiri town	3,710	13	1	..	164	..	115	031	115	13.0	3,710	..	6 8 0	..	..
Total ..	932,477	4,515	295	..	40,488	..	28,342	030	96	15.3	3,151	..	6 0 0	..	..
Grand Total	1,463,736	8,765	395	..	44,451	..	31,116	021	79	22.2	3,706	..	6 0 4	..	..

Statement showing the Consumption of Country Spirits, Distribution of Shops, &c., in the several Taluks and Towns during the year 1898-99—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.	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

Cuddapah District.															
Excise—Private Distillery Supply System.															
Tracts in which shops were sold separately.	SQ. MRS.	GALS.	GALS.	GALS.	GALS.	GALS.	GALS.	GALS.	GALS.	Popula- tion per shop	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Badvel taluk ..	93,152	756	72	914	..	697	007	30	32.8	4,050	6 0 0	5 11 0	..	..	..
Sidhout taluk ..	65,810	606	546	914	..	1,077	016	51	28.9	3,181	6 15 2	5 11 10	..	..	..
Pullampet ..	149,109	979	314	2,851	..	2,271	015	38	16.3	2,455	6 0 0	5 2 11	..	..	..
Proddatur ..	98,418	478	2,713	13	..	2,180	022	40	8.7	1,789	6 10 10	6 8 0	..	..	..
Pulivendla ..	105,842	701	1,896	20	..	1,531	014	25	10.3	1,556	5 12 6	5 0 0	..	..	..
Rāyachōti ..	113,236	997	1,204	8	..	939	009	27	27.7	3,145	6 14 6	5 4 0	..	..	..
Kādiri ..	134,915	1,158	2,264	454	..	1,955	014	32	19.0	2,212	4 13 0	4 8 0	..	..	..
Cuddapah ..	154,899	764	3,095	299	..	5,035	033	70	10.6	2,151	6 11 7	5 11 3	(Tabak).	(Town).	..
Vayalpad ..	127,043	831	218	876	..	1,981	016	47	19.8	3,025	4 12 0	4 5 11	..	..	..
Madampalle ..	127,852	837	1,713	895	..	1,997	016	111	45.5	4,155	4 15 5	4 1 6	..	..	..
Jammalanadugu taluk ..	101,206	615	3,211	35	..	2,553	026	34	8.1	1,233	4 12 6	6 12 0	..	..	..
Total ..	1,272,072	8,722	17,187	12,197	..	22,988	018	42	16.4	2,391	5 13 1	4 14 11	..	..	..

ANANTAPUR DISTRICT.															
Excise—Private Distillery Supply System															
Tracts in which shops were not sold separately.	SQ. MRS.	GALS.	GALS.	GALS.	GALS.	GALS.	GALS.	GALS.	GALS.	Popula- tion per shop	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Madakasira taluk ..	63,097	430	11	660	..	471	007	36	33.0	4,553	4 12 0	5 4 4	..	..	..
Tracts in which shops were sold separately.	SQ. MRS.	GALS.	GALS.	GALS.	GALS.	GALS.	GALS.	GALS.	GALS.	Popula- tion per shop	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Anantapur taluk ..	104,494	799	2	1,459	..	1,023	009	41	31.9	4,180	6 12 0	5 4 1	..	..	..
Gooty ..	142,917	1,052	3,117	2,371	..	4,153	029	65	16.4	2,233	6 7 6	5 10 4	..	..	..
Tadipatri ..	112,656	641	2,826	262	..	2,284	020	32	8.9	1,565	7 3 4	6 1 1	..	..	..
Dharmavaram ..	65,137	611	318	951	..	930	014	26	17.0	1,837	6 0 0	6 0 0	..	..	..
Penukonda ..	81,103	647	41	2,101	..	1,504	019	43	18.5	2,317	6 0 0	5 15 11	..	..	..
Hindupur ..	80,847	481	..	710	..	497	006	55	53.4	3,983	..	6 0 2	..	..	..
Kalyandurg taluk ..	71,837	791	..	411	..	288	004	7.2	19.7	17,959	..	6 0 8	..	..	..
Madakasira taluk—	4,896	9	..	239	..	167	034	167	9.0	4,896	..	6 0 9	..	..	..
Madakasira town ..	664,887	5,031	6,104	8,504	..	10,836	016	44	20.4	2,703	6 12 2	5 12 5	..	..	..
Total ..	727,984	5,461	6,115	9,164	..	11,307	016	43	21.1	2,811	6 12 3	5 11 10	..	..	..
Grand Total															

APPENDIX C—*cont.*

Statement showing the Consumption of Country Spirits, Distribution of Shops, &c., in the several Towns and Towns during the year 1898-99—*cont.*

Taluk and towns.	Popu- lation 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.	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

BELLARY DISTRICT.

Excise—Private Distillery Supply System.

[illegible]

KICKNOOL DISTRICT.

Private Distillery Supply System.

Tracts in which shops were sold separately.	124,971	846	30	4,262	9	..	3,416	-0.27	114	33.2	4,166	5 12 0	4 0 0
Remalakot taluk ..	88,560	1,322	40	2,170	10	..	1,743	-0.20	44	33.0	2,214	5 2 10	4 8 0
Nandikotkur " ..	96,292	854	61	4,414	145	..	3,533	-0.38	37	14.0	1,379	5 7 11	4 12 3
Nandyal " ..	65,168	813	55	2,379	231	..	2,066	-0.32	30	11.7	1,164	6 12 0	6 2 10
Sirvel " ..	86,544	572	40	2,136	391	..	1,983	-0.23	40	11.7	1,766	7 0 0	6 8 0
Koilkuntla " ..	138,703	1,134	70	4,109	497	..	3,635	-0.26	52	16.2	1,581	4 10 0	4 1 4
Pattakonda " ..	117,692	1,056	12	5,109	532	..	450	-0.04	38	88.0	9,800	4 10 6	5 3 0
Cumbum " ..	99,971	1,117	15	10	869	..	616	-0.06	39	69.8	6,248	6 5 0	5 10 0
Markapur " ..	817,811	7,514	334	19,660	2,704	..	17,541	-0.21	53	22.5	2,449	5 11 3	5 5 11
Total ..						..							

APPENDIX C.]

APPENDIX C—*cont.*

Statement showing the Consumption of Country Spirits, Distribution of Shops, &c., in the several Taluks and Towns during the year 1898-99.—*cont.*

Taluka and towns.	Popula- tion as per census of 1891.	Area.	Number of shops opened.	CONSUMPTION.			Con- sumption per shop (at proof).	Sales per shop (at proof).	Square miles per shop.	Popula- tion per shop.	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

MADRAS TOWN CIRCLE.

Excise—Private Distillery Supply System.

Tracts in which shops were sold separately.		SQ. MLS.	GALE.	GALE.	GALE.	GALE.	GALE.	GALE.	GALE.	RS. A. P.	RS. A. P.
Madras town	..	48	..	62,090	..	43,463	-0.05	905	0.6	9,427	..
Outside shops	..	4	..	1,739	..	1,211					..
Cantonment shops	..	3	..	4,657	..	3,260	-0.44	161	5.5	3,620	..
Rest of the Saidapet tank.	..	55	..	7,859	..	5,501					..
Total	..	110	..	76,336	..	53,435	-0.79	486	3.4	6,154	..

CHINGLEPUT DISTRICT.

Excise—Private Distillery Supply System.

[illegible]

APPENDIX C—cont.
Statement showing the Consumption of Country Spirits, Distribution of Shops, &c., in the several Taluks and Towns during the year 1898-99—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.	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
NORTH ARCOT DISTRICT.															
Excise—Private Distillery Supply System.															
Tracts in which shops were sold separately.	SG. MLS.	GALS.	GALS.	GALS.	GALS.	GALS.	GALS.	GALS.	GALS.	Sales per shop (at proof).	Square miles per shop.	Popula- tion per shop.	RS. A. P.	RS. A. P.	RS. A. P.
Walaiajet taluk	239,349	484	80	50	10,338	..	7,687	0.032	95	6.1	2,992	6 0 0	5 0 10	..	..
Gudiyatham "	176,709	446	50	13	4,273	..	3,001	0.017	60	8.9	3,534	6 0 0	5 7 10	..	..
Wandiwash "	177,733	466	34	..	1,861	..	1,303	0.007	38	13.7	5,227	..	5 6 6	..	..
Chittoor "	200,249	793	65	1	4,848	..	3,394	0.017	52	12.2	3,081	6 0 0	6 0 0	..	..
Palamaner "	48,135	439	19	1,778	1,298	..	1,512	0.031	80	23.1	2,533	6 14 3	5 9 8	..	..
Vellore "	192,937	455	59	63	12,201	..	8,591	0.045	146	7.7	3,270	6 2 8	5 7 1	..	..
Arcof "	176,878	432	46	..	5,536	..	3,875	0.022	86	9.6	3,331	..	5 1 8	..	..
Kangundi division	54,052	346	15	2,809	973	..	2,718	0.050	181	23.1	3,603	5 12 4	5 3 2	..	..
POdūr taluk	139,708	662	48	..	2,959	..	2,071	0.015	43	11.7	2,911	6 7 10	5 3 5	..	..
Punganuru division	92,023	648	20	1,275	512	..	1,378	0.025	69	32.4	4,601	..	5 7 1	..	..
Arni "	91,730	180	25	..	3,288	..	2,302	0.045	115	12.2	2,543	6 0 0	5 11 11	..	..
Chendragiri taluk	114,435	518	45	143	7,202	..	5,156	0.012	64	41.6	5,457	..	5 13 5	..	..
Kālabāsi division	81,860	624	15	..	1,377	..	964	0.012	64	7.4	4,123	..	5 12 6	..	..
Tiruttani "	173,151	311	42	..	3,110	..	2,177	0.013	52	14.4	3,535	..	5 14 11	..	..
Puttur "	155,546	632	41	..	3,547	..	2,563	0.016	58	..	..	..	..	..	..
Total ..	2,114,487	7,366	606	6,192	62,553	..	48,692	0.023	30	12.2	3,489	6 4 1	5 7 9	..	..
SOUTH ARCOT DISTRICT.															
Excise—Private Distillery Supply System.															
Tracts in which shops were not sold separately.	Popula- tion as per census of 1891.	Area.	Number of shops opened.	20° under- proof.	30° under- proof.	60° under- proof.	Total reduced to proof strength.	Con- sumption per head (at proof).	Sales per shop (at proof).	Square miles per shop.	Popula- tion per shop.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Tindivanam taluk (1 fika).	50,287	129	21	..	279	..	195	0.004	9	6.1	2,395	..	4 11 5	..	..
Villupuram " (3 fikas).	162,252	270	68	..	1,739	..	1,217	0.008	18	4.0	2,385	..	4 2 8	..	..
Cuddalore " (4 fikas).	58,633	83	23	..	1,684	..	1,179	0.020	51	3.6	2,550	..	4 5 4	..	..
Total ..	271,172	482	112	..	3,702	..	2,591	0.009	23	4.3	2,421	..	4 5 11	..	..
Tracts in which shops were sold separately.	Popula- tion as per census of 1891.	Area.	Number of shops opened.	20° under- proof.	30° under- proof.	60° under- proof.	Total reduced to proof strength.	Con- sumption per head (at proof).	Sales per shop (at proof).	Square miles per shop.	Popula- tion per shop.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Tindivanam taluk	265,731	637	78	..	5,379	..	3,755	0.014	48	8.8	3,407	..	4 11 3	..	..
Tiruvannamalai "	265,463	1,010	138	..	9,703	..	6,795	0.033	50	7.4	1,510	..	5 2 3	2 12 0	..
Tirukkōvilur "	267,132	569	107	..	6,726	..	4,708	0.018	44	5.3	2,403	..	5 1 7	..	..
Villupuram "	139,494	238	57	..	5,164	..	3,615	0.026	61	4.2	2,417	..	4 8 3	..	..
Vaddachalam "	222,783	596	95	..	6,910	..	4,837	0.022	43	6.3	2,345	..	5 2 7	..	..
Kālabāsi division	240,181	868	126	..	8,494	..	5,916	0.024	47	6.9	1,905	..	5 11 10	..	..
Chidambaram "	232,275	402	91	1,506	11,223	..	9,061	0.032	100	4.4	3,102	5 3 6	4 11 8	..	..
Cuddalore "	278,670	385	53	4	13,706	..	9,598	0.034	155	6.3	4,805	5 3 6	4 6 4	..	..
Total ..	1,891,679	4,735	748	1,510	67,305	8	48,325	0.026	65	6.3	2,529	5 3 6	4 14 7	2 12 0	..
Grand Total ..	2,162,851	5,217	860	1,510	71,007	8	50,916	0.024	59	6.1	2,516	5 3 6	4 14 1	2 12 0	..

APPENDIX C—cont.
Statement showing the Consumption of Country Spirits, Distribution of Shops, &c., in the several Taluks and Towns during the year 1898-99—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.	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
TANJORE DISTRICT.															
Excise—Private Distillery Supply System.															
Tracts in which shops were sold separately.															
Tanjore taluk	410,447	690	52	13	12,798	..	8,969	0.022	172	13.3	7,893	6 12 0	4 15 0	..	..
Kumbakonam "	371,688	342	59	..	7,618	..	6,333	0.014	30	5.8	6,401	..	5 0 2	..	..
Māyavaram "	244,835	283	28	..	2,967	..	2,777	0.011	59	10.1	8,744	..	5 4 6	..	..
Shiyali "	119,803	171	12	..	1,011	..	708	0.006	59	14.3	9,984	..	5 0 0	..	..
Negapatam "	220,348	240	26	..	10,145	..	7,101	0.032	254	9.6	8,814	..	5 8 0	..	..
Naumam "	215,907	293	20	..	702	..	491	0.002	25	14.7	10,795	..	5 0 0	..	..
Marudgudi "	187,434	301	12	..	1,066	..	746	0.004	62	25.1	16,620	..	5 13 7	..	..
Tiruthuvayalur taluk	180,308	485	7	..	427	..	299	0.003	43	69.3	25,758	..	6 0 0	..	..
Patthukottai "	271,374	904	17	2	1,205	..	845	0.003	50	53.2	15,963	6 0 0	5 8 0	..	..
Total ..	2,228,114	3,709	232	15	38,989	..	27,289	0.012	118	16.0	9,604	6 10 5	5 3 4	..	..
TAMILNADU DISTRICT.															
Excise—Private Distillery Supply System.															
Tracts in which shops were sold separately.															
Trichinopoly taluk	360,929	542	63	684	35,844	..	26,248	0.070	401	8.6	5,727	5 0 2	4 12 0	..	..
Mudri "	282,619	762	50	..	4,450	..	3,115	0.011	62	15.2	5,652	..	5 6 3	..	..
Kālabāsi "	243,700	900	40	4	3,233	..	2,666	0.009	57	22.5	6,093	6 0 0	5 14 4	..	..
Perambalur "	195,006	674	54	..	3,531	..	2,732	0.014	51	13.5	3,611	..	5 11 1	..	..
Udayarpalayam taluk	290,568	763	54	..	3,687	..	2,581	0.009	48	13.9	5,381	..	5 14 8	..	..
Total ..	1,372,717	3,631	261	688	50,645	..	35,952	0.026	138	13.9	5,259	5 0 3	5 0 7	..	..
MADRAS DISTRICT.															
Excise—Private Distillery Supply System.															
Tracts in which shops were sold separately.															
Madura taluk	261,195	446	48	..	11,607	..	8,125	0.031	169	9.3	5,442	..	5 0 3	..	..
Tirumangalam "	264,621	745	54	..	2,140	..	1,498	0.006	28	13.8	4,900	..	6 0 4	..	..
Mālar "	148,666	484	29	..	1,890	..	1,323	0.008	45	16.7	5,726	..	5 10 9	..	..
Dindigul "	281,090	1,122	68	..	11,166	..	7,816	0.019	115	16.5	5,761	..	6 0 0	..	..
Periyakulam taluk	283,263	1,216	51	..	4,900	..	3,430	0.018	64	23.8	5,762	..	6 11 3	..	..
Pdūr taluk including hill villages.	213,430	1,012	54	..	4,900	..	3,430	0.018	64	18.7	8,952	..	6 9 2	..	..
Ramanad samindari	653,585	2,104	122	..	8,615	..	6,171	0.009	47	15.9	4,951	..	6 4 6	..	..
Sivaganga "	413,624	1,680	64	..	4,280	..	2,996	0.007	47	28.3	6,447	..	6 9 8	..	..
Total ..	2,608,404	8,608	600	..	60,671	..	45,470	0.014	71	17.6	5,217	..	5 13 9	..	..

APPENDIX C—cont.
Statement showing the Consumption of Country Spirits, Distribution of Shops, &c., in the several Taluks and Towns during the year 1898-99—cont.

Taluka 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.	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. MILES.	GALS.	GALS.	GALS.	GALS.	GALS.	GALS.	GALS.	GALS.	GALS.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Tinnevely taluk ..	184,728	327	8,692	..	..	..	6,084	.033	160	8.6	4,861	..	5 3 5	..
Ottapudram ..	342,145	1,061	14,350	..	..	..	10,045	.029	123	12.9	4,173	..	6 0 0	..
Nanguneri ..	174,418	730	..	..	..	..	655	.004	22	24.3	5,814	..	6 13 8	..
Ambsamudram ..	183,616	481	2,858	..	..	..	1,881	.010	49	12.7	4,832	..	6 6 8	..
Tenkasi ..	154,840	374	1,880	..	..	..	1,475	.003	37	28.8	11,918	..	5 15 1	..
Sankaranayinar Kovil ..	213,799	717	1,485	..	..	..	1,040	.005	42	28.7	8,552	..	6 0 0	..
Srivilliputhur ..	190,517	586	1,234	..	..	..	864	.005	66	45.0	14,655	..	6 8 11	..
Sattur ..	184,325	570	1,829	..	..	..	1,280	.007	34	15.0	4,851	..	6 11 6	..
Srivaikuntam ..	287,603	542	4,323	..	..	..	3,026	.010	43	8.6	4,665	..	6 0 0	..
Total ..	1,916,095	5,387	36,187	..	..	..	25,831	.013	74	15.8	5,636	..	5 14 8	..

APPENDIX C—cont.
Statement showing the Consumption of Country Spirits, Distribution of Shops, &c., in the several Taluks and Towns during the year 1898-99—cont.

Taluka 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.	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.	SQ. MILES.	GALS.	GALS.	GALS.	GALS.	GALS.	GALS.	GALS.	GALS.	GALS.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	
Ootacamund town	15,053	11	6	23,950	..	..	16,765	1.114	2,794	1.8	2,509	..	6 0 0	..	
Coonoor	6,049	9	3	9,147	..	..	6,403	1.059	2,134	3.0	2,016	..	6 12 0	..	
Nilgiri plateau	53,298	658	15	2,475	..	..	5,761	0.106	284	43.9	3,553	7 8 0	7 8 0	..	
South-East Wynad	25,397	279	7	2,938	..	..	2,057	0.081	294	39.9	3,628	..	9 0 0	..	
Total	99,797	937	31	43,968	..	..	30,986	0.310	1,000	30.9	3,219	7 8 0	6 9 6	..	

SALEM DISTRICT.															
Excise—Private Distillery Supply System.															
Towns in which shops were sold separately.	SQ. MILES.	GALS.	GALS.	GALS.	GALS.	GALS.	GALS.	GALS.	GALS.	GALS.	GALS.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Salem taluk	417,379	1,071	85	16,014	..	..	11,210	.027	172	16.5	6,421	..	5 4 0	..	
Tirupattur taluk	188,826	688	59	14,726	..	..	10,308	.055	175	20.5	8,200	..	6 0 0	..	
Tiruchengoda	248,378	697	31	5,432	..	..	3,456	.010	79	20.5	8,022	7 8 0	6 0 0	..	
Uthangudi	188,113	910	59	5,432	..	..	3,862	.028	65	15.7	2,381	..	6 0 0	..	
Krishnagiri	183,209	659	57	6,622	..	..	3,856	.025	68	11.6	2,669	..	6 0 0	..	
Aksh	300,047	841	46	3,773	..	..	2,641	.014	67	18.3	3,983	..	6 0 0	..	
Nannakkal	155,768	715	50	4,705	..	..	3,349	.011	67	14.3	6,001	7 8 0	6 0 0	..	
Hosur	178,443	941	76	4,837	..	..	3,385	.022	77	27.7	3,540	..	6 0 0	..	
Dharmapuri	1,962,591	7,529	486	67,794	..	..	47,716	.024	98	15.5	4,088	7 8 0	5 13 2	..	
Total	1,962,591	7,529	486	67,794	..	..	47,716	.024	98	15.5	4,088	7 8 0	5 13 2	..	

APPENDIX C—cont.
Statement showing the Consumption of Country Spirits, Distribution of Shops, &c., in the several Taluks and Towns during the year 1898-99—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.	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
SOUTH CANADA DISTRICT.															
Excise—Contract Distillery Supply System.															
Tracts in which shops were sold separately.		SQ. MLS.	GALLS.	GALLS.	GALLS.	GALLS.	GALLS.	GALLS.	GALLS.			RS. A. P.	RS. A. P.	RS. A. P.	
Mangalore taluk (1st half-year).	305,676	640	211	..	11,916	..	8,341	-027	40	3.0	1,449	..	3 4 0	..	
Mangalore taluk (2nd half-year).	305,676	840	179	..	10,194	..	7,136	-023	40	3.6	1,708	..	3 4 0	..	
Kasaragod taluk (exclud- ing the Hoedrug and Kasaragod still-areas) (1st half-year).	72,174	96	15	..	360	..	266	-004	18	6.3	4,812	..	3 0 0	..	
Kasaragod taluk (2nd half-year).	207,777	760	55	..	1,155	..	809	-004	15	13.8	3,778	..	3 5 6	..	
Uppinangadi taluk (1st half-year).	164,921	1,215	169	87	7,394	..	5,245	-032	31	7.2	976	4 8 0	3 12 0	..	
Uppinangadi taluk (2nd half-year).	164,921	1,215	175	..	6,293	..	4,406	-027	25	6.9	942	..	3 12 0	..	
Total ..	678,374	2,616	409	87	37,332	..	26,202	-039	64	6.4	1,659	4 8 0	3 6 11	..	
Renting System.															
Tracts in which shops were sold separately.															
Kasaragod taluk (Hoedrug and Kasaragod still- areas) (1st half-year).	135,603	665	40	45	1,328	17	972	-007	24	16.6	3,390	4 8 0	3 0 0	1 12 0	
Udipi taluk (1st half-year).	242,439	707	149	160	7,550	8,804	8,935	-037	60	4.7	1,627	2 12 0	2 8 0	1 8 0	
Do. (2nd half-year).	242,439	707	159	105	6,859	7,140	7,741	-032	49	4.4	1,525	3 10 1	3 4 8	1 14 8	
Coondapoor taluk (1st half-year).	131,546	611	79	9	1,700	4,138	2,853	-022	36	7.7	1,665	3 8 0	2 8 0	1 8 0	
Coondapoor taluk (2nd half-year).	131,546	611	78	121	1,775	2,585	2,374	-013	30	7.8	1,686	3 11 3	3 2 1	1 13 7	
Total ..	373,985	1,318	237	440	19,213	22,684	22,875	-061	97	5.6	1,578	3 6 8	2 14 7	1 10 9	

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

APPENDIX C—cont.
Statement showing the Consumption of Country Spirits, Distribution of Shops, &c., in the several Taluks and Towns during the year 1898-99—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
MALABAR DISTRICT.															
Excise—Private Distillery Supply System.															
Tracts in which shops were not sold separately.															
Wynad	76,762	821	53	GALS. 7,385	GALS. 199	GALS. ..	GALS. 6,047	GALS. 0.079	GALS. 114	15.6	1,448	RS. A. P. 7 8 0	RS. A. P. 6 9 0	RS. A. P. ..	..
Tracts in which shops were sold separately.															
Chirakkal taluk	310,941	648	53	355	5,376	197	4,126	0.013	78	12.2	5,867	3 8 0	3 0 0	2 0 0	..
Kottayam "	195,485	492	17	973	569	203	1,258	0.06	74	27.2	11,499	4 8 0	3 12 0	2 4 0	..
Kurumbanad "	304,077	538	112	8	5,729	1,678	4,688	0.015	42	4.8	2,715	3 12 0	3 0 0	1 14 0	..
Calicut "	..	..	98	3,092	19,952	293	16,557	0.070	170	3.5	2,425	3 12 0	3 0 0	1 11 0	..
Ernad "	237,682	339	69	(a) 37	4,421	204	4,155	0.012	60	11.8	4,920	4 8 0	3 12 0	2 4 0	..
Walavanad " (excise tracts).	332,355	963	80	(a) 2	1,109	792	2,491	0.008	31	12.0	4,164	4 8 0	3 9 0	2 1 0	..
Palghat "	372,133	613	70	(a) 50	3,431	1,925	3,712	0.012	63	8.8	5,316	5 4 0	4 8 0	2 4 0	..
Ponnani "	449,290	390	80	363	3,805	98	2,993	0.005	37	4.9	5,616	4 6 0	3 7 8	2 3 5	..
Total ..	2,541,451	4,764	579	8,526	45,373	5,612	40,827	0.016	71	8.2	4,889	4 3 10	3 4 5	2 1 2	..
Tracts in which shops were not sold separately.															
Cochin town	17,601	1.7	12	715	3,013	..	2,681	0.152	223	0.1	1,467	2 10 0	2 0 0	..	..
Attapadi valley	..	(b)	8	116	166	..	209	..	26	..	..	3 4 0	3 0 0	..	..
Total ..	..	..	20	831	3,179	..	2,890	..	145	..	..	2 11 5	2 0 10	..	..
Tracts in which shops were not sold separately.															
Seventeen outlying pottions of British Cochin.	(c)	(c)	5	124	616	..	530	..	106	..	..	2 4 0	1 14 0	..	..

(a) Jaggery arrack. (b) Included in the Walavanad taluk, separate figures not being available. (c) Not separately available. The population of the Cochin taluk excluding the Cochin town is 6,114.

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>							
Ganjām (excluding the towns of Berhampur, Gopālpur, Ichchhāpuram, Chatrapur, Sompēta, Purushottapur, Surla, Baruva, Baruvapeta, Aska, Russellkonda, Bellugunta, Chicacole, Parlākīmedi, Calingapatam and Tekkali Raghunathapuram).	21,374	33,163	1 8 10	2 8 0	4 0 10	2 12 5	8 12 4
Vizagapatam (excluding the Vizagapatam, Anakāpalle and Vizianagram taluks and the towns of Narasapatnam, Ellamanchilli, Bimlipatam, Chipurupalle and Palkonda).	12,373	22,535	1 13 2	2 8 0	4 5 2	3 0 5	4 3 2
Kistna (excise tracts excluding the Nandigama taluk and the towns of Masulipatam, Pedana, Gudur, Guntūr, Bozwada, Nuzvid, Narasaraopet, Vinukonda and Gudivāda).	35,919	1,20,904	3 5 10	4 6 0	7 11 10	5 6 8	6 5 8
Nellore (excluding the Nellore, Gudur, Kāvali, Kandukur and Ongole taluks, the Venkatagiri and Polur divisions and the towns of Rapur, Atmakūr, Udayagiri and Kanigiri).	2,774	6,143	2 3 5	4 6 0	6 9 5	4 9 9	6 3 10
Anantapur (the Madakasira taluk excluding the Madakasira town).	471	476	1 0 2	4 6 0	5 6 2	3 12 4	5 4 4
South Arcot (the Mannur, Vanur, Vikravandi, Valavanur and Nellikuppam firkas).	2,591	2,270	0 14 0	4 6 0	5 4 0	3 10 10	4 5 11
Malabar (Wynad taluk)	6,047	11,500	1 14 5	5 10 0	7 8 5	5 4 4	6 9 0
<i>Tracts in which shops were sold separately.</i>							
Ganjām (Berhampur, Gopālpur, Ichchhāpuram, Chatrapur, Sompēta, Purushottapur, Surla, Baruva, Baruvapeta, Aska, Russellkonda, Bellugunta, Chicacole, Parlākīmedi, Calingapatam and Tekkali Raghunathapuram).	24,457	62,260	2 8 1	2 8 0	5 0 1	3 8 1	3 18 11
Vizagapatam (the Vizagapatam, Anakāpalle and Vizianagram taluks and the towns of Narasapatnam, Ellamanchilli, Bimlipatam, Chipurupalle and Palkonda).	44,552	78,326	1 12 2	2 8 0	4 4 2	2 15 9	3 18 5
Kistna—Nandigama taluk (excise tracts) and the towns of Masulipatam, Pedana, Gudur, Guntūr, Bozwada, Nuzvid, Narasaraopet, Vinukonda and Gudivāda.	21,841	84,122	3 13 7	4 6 0	8 3 7	5 12 1	6 9 11
Nellore (the Nellore, Gudur, Kāvali, Kandukur and Ongole taluks, the Venkatagiri and Polur divisions and the towns of Rapur, Atmakūr, Udayagiri and Kanigiri).	29,342	81,567	2 14 1	4 6 0	7 4 1	5 1 8	6 0 0
Cuddapah district	22,288	71,463	3 3 4	4 6 0	7 9 4	5 4 11	4 14 11
Anantapur (the Anantapur, Gooty, Tadpatri, Dharmavaram, Penukonda, Hindupur and Kalyandrug taluks and the Madakasira town).	10,836	35,125	3 3 10	4 6 0	7 9 10	5 5 3	5 12 5
Bellary district	40,261	72,277	1 12 9	4 6 0	6 2 9	4 5 2	5 9 10
Kurnool district	17,541	33,966	1 15 0	4 6 0	6 5 0	4 6 8	5 5 11
Madras (Madras town)	43,463	94,008	2 1 8	5 10 0	7 11 8	5 6 7	6 0 0
Do. (Outside shops)	1,211						
Do. (Cantonment shops)	3,260						
Do. (Rest of the Saidapet taluk)	5,601	27,072	3 1 5	4 6 0	7 7 5	5 3 7	5 6 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>							
Chingleput (exclusive of the Saidapet taluk).	19,776	36,711	1 13 8	4 6 0	6 3 8	4 5 9	5 3 2
North Arcot district	48,692	1,09,123	2 3 10	4 6 0	6 9 10	4 10 1	5 7 9
South Arcot (excluding the Mannur, Vanur, Vikravandi, Valavanur and Nellikuppam firkas).	48,325	89,147	1 13 6	4 6 0	6 3 6	4 5 8	4 14 7
Tanjore district	27,269	45,113	1 10 6	4 6 0	6 0 6	4 3 7	5 3 4
Trichinopoly district	35,982	67,620	1 14 1	4 6 0	6 4 1	4 6 1	5 0 7
Madura	35,470	97,373	2 11 11	4 6 0	7 1 11	4 15 9	5 13 9
Tinnevely	25,331	60,532	2 6 3	4 6 0	6 12 3	4 11 9	5 14 8
Coimbatore	48,363	112,960	2 5 4	4 6 0	6 11 4	4 11 2	5 11 1
Nilgiris	30,988	50,328	1 10 0	5 10 0	7 4 0	5 1 2	6 9 6
Salem	47,716	1,10,855	2 5 2	4 6 0	6 11 2	4 11 0	5 13 2
South Canara (the Mangalore, Uppinangadi and Kasaragod taluks).	26,202	24,276	0 14 10	2 2 3	3 1 1	2 2 4	3 6 11
Malabar [the Calicut, Palghat, Ponnāni, (excluding the seven southern amsams), Chirakkal, Kottayam, Kurumbranāt, Ernad and Walavanad (excluding the Attapadi valley) taluks].	40,827	40,292	0 15 9	*1 9 9 †2 3 0	2 9 6 3 2 9	1 13 1 2 3 6	3 4 5

* Duty on toddy arrack.

† Duty on jaggery arrack.

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.	Last year of old system.	1894-95.			1895-96.			1896-97.			
			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
Gödvári	Rámachandrapuram taluk	1889-90	53,057	54,915	58,652	1,12,567	53,632	56,014	1,09,646	43,799	49,955	93,754
	Amalapuram	1889-90	40,770	50,563	78,808	1,29,371	52,833	71,518	1,24,351	39,115	41,923	81,038
	Narasapur	1889-90	46,728	68,544	82,768	1,51,312	66,864	85,336	1,52,200	54,122	60,978	1,15,100
	Bhimavaram	1889-90	41,059	48,680	34,470	83,150	46,029	31,530	77,559	35,256	24,518	59,774
	Tanuku	1889-90	49,630	48,680	84,262	1,44,134	59,337	37,001	1,45,870	48,998	62,766	1,09,764
	Rajahmundry	1889-90	88,625	86,302	89,350	1,75,692	91,623	30,701	1,22,324	86,915	97,134	1,84,049
	Peddapuram	1889-90	27,174	24,790	21,873	45,653	28,605	22,126	50,731	28,389	18,809	47,198
	Ellore	1889-90	1,21,551	1,22,508	62,204	1,84,712	1,23,457	60,318	1,83,895	97,975	56,149	1,54,124
	Yernagudem	1889-90	37,168	41,507	54,497	95,004	44,827	45,385	90,212	35,313	38,081	73,394
	Oceanada division	1889-90	69,675	77,544	36,203	1,33,747	86,239	32,198	1,16,437	53,139	31,882	85,021
	Pithapuram	1889-90	17,915	17,472	16,242	35,124	15,581	14,124	32,705	16,803	16,513	33,316
	Tuni	1889-90	8,470	6,886	6,128	15,384	7,042	5,205	12,547	6,100	4,171	10,271
	Agency tracts											
Kistna	Total		6,01,752	6,59,563	6,75,497	12,86,050	6,79,099	6,41,988	12,21,087	6,79,283	4,62,614	10,41,897
	Bandur taluk	1887-88	49,697	95,001	62,357	1,57,358	31,271	52,644	83,915	32,573	49,719	82,292
	Tenali	1888-89	47,702	95,256	34,359	1,29,615	19,723	26,209	45,932	17,946	19,418	37,364
	Bapatla	1889-90	60,135	38,489	14,462	52,951	44,205	17,820	62,030	32,312	11,919	44,231
	Nuzvid	1891-92	14,453	18,290	19,660	37,950	18,761	17,392	36,153	10,036	12,612	27,648
	Gudiváda	1891-92	12,015	10,313	27,800	27,000	10,591	17,798	36,389	10,140	22,924	33,064
	Bezwada	1893-94	22,802	18,813	8,142	26,955	13,748	9,184	22,932	11,207	10,449	20,378
	Guntúr	1893-94	17,912	17,679	5,456	23,164	17,946	8,248	26,196	16,756	10,849	27,605
	Sattenapalle			4,548		4,548	3,454	3,122	6,615	2,778	3,898	6,606
	Narasaraopet			4,259		4,259	6,048	1,840	7,888	5,089	3,313	8,402
	Munagala and Lingagiri zamindaris of the Nandigama taluk.	1893-94	7,790	5,998	2,442	8,440	3,420	7,906	11,325		5,070	12,647
	The rest of the Nandigama taluk.			6,738		6,738	5,772		5,772	7,577		
	Tiruvur division			12,586			9,090		9,090	9,090	92	7,378
	Palnad taluk			6,469			6,089		6,089	6,089	2,059	8,137
	Vinnakonda taluk			2,550			2,875		2,875	2,875	2,491	4,538
	Total			3,35,969		1,64,394	5,00,363	1,33,085	1,62,168	8,55,203	1,86,569	1,64,021	3,20,590

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.	1897-98.			1898-99.			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
Gödvári	Ramachandrapuram taluk	38,438	65,361	1,03,799	38,438	65,361	1,03,799	38,438	65,361	1,03,799
	Annapuram	29,647	90,127	1,19,774	29,647	90,127	1,19,774	29,647	90,127	1,19,774
	Narasapur	44,003	1,01,686	1,45,689	44,003	1,01,686	1,45,689	44,003	1,01,686	1,45,689
	Bhimavaram	30,782	31,608	62,390	30,782	31,608	62,390	30,782	31,608	62,390
	Tanuku	40,925	82,797	1,23,722	40,925	82,797	1,23,722	40,925	82,797	1,23,722
	Rajahmundry	78,935	31,410	1,10,345	78,935	31,410	1,10,345	78,935	31,410	1,10,345
	Peddapuram	23,643	15,505	39,148	23,643	15,505	39,148	23,643	15,505	39,148
	Ellore	88,825	91,269	1,80,094	88,825	91,269	1,80,094	88,825	91,269	1,80,094
	Yernagudem	28,172	37,042	65,214	28,172	37,042	65,214	28,172	37,042	65,214
	Oceanada division	82,563	38,111	1,20,674	82,563	38,111	1,20,674	82,563	38,111	1,20,674
	Pithapuram	12,263	15,697	27,960	12,263	15,697	27,960	12,263	15,697	27,960
	Tuni	5,223	4,556	9,779	5,223	4,556	9,779	5,223	4,556	9,779
	Agency tracts	6,282	1,229	7,511	6,282	1,229	7,511	6,282	1,229	7,511
Kistna	Total	6,11,598	6,76,398	12,87,996	6,11,598	6,76,398	12,87,996	6,11,598	6,76,398	12,87,996
	Bandur taluk	35,645	45,956	81,601	35,645	45,956	81,601	35,645	45,956	81,601
	Tenali	22,809	28,356	51,165	22,809	28,356	51,165	22,809	28,356	51,165
	Bapatla	18,171	9,623	27,794	18,171	9,623	27,794	18,171	9,623	27,794
	Nuzvid	14,825	16,286	31,111	14,825	16,286	31,111	14,825	16,286	31,111
	Gudivada	11,628	20,045	31,673	11,628	20,045	31,673	11,628	20,045	31,673
	Bezwada	12,743	11,817	24,560	12,743	11,817	24,560	12,743	11,817	24,560
	Guntur	19,005	11,117	30,122	19,005	11,117	30,122	19,005	11,117	30,122
	Sattenapalle	2,737	2,554	5,291	2,737	2,554	5,291	2,737	2,554	5,291
	Narasaraopet	2,933	2,849	5,782	2,933	2,849	5,782	2,933	2,849	5,782
	Munagala and Lingagiri zamindaris of the Nandigama taluk.	7,166	11,855	19,021	7,166	11,855	19,021	7,166	11,855	19,021
	The rest of the Nandigama taluk.	3,224	3,439	6,663	3,224	3,439	6,663	3,224	3,439	6,663
	Tiruvur division	6,769	2,765	9,534	6,769	2,765	9,534	6,769	2,765	9,534
	Palnad taluk	2,809	2,751	5,560	2,809	2,751	5,560	2,809	2,751	5,560
	Vinnakonda taluk	1,60,465	1,69,413	3,29,878	1,60,465	1,69,413	3,29,878	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.	Last year of old system.	1894-95.			1895-96.			1896-97.			
			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
Nellore	Nellore taluk	YEARS. 1890-91 ..	RS. 15,307	RS. 12,009	RS. 19,765	RS. 32,075	RS. 11,994	RS. 18,846	RS. 30,810	RS. 12,202	RS. 22,624	RS. 34,826
	Gudur "	1892-93 ..	10,382	8,766	16,589	25,355	10,613	22,609	33,162	11,449	27,361	38,810
	Kavali "	1893-94 ..	2,392	2,094	1,100	3,194	2,518	3,692	6,110	3,372	4,552	8,234
	Kandukur "	"	"	3,813	"	3,813	3,908	1,286	5,194	4,577	2,737	8,877
	Ongole "	"	"	6,547	"	6,547	5,023	2,527	8,594	4,462	4,935	9,727
	Polluru division	"	"	1,484	"	1,484	1,917	1,948	3,196	2,603	2,920	4,923
	Rapur taluk	1893-94 ..	2,340	"	433	4,683	3,305	"	5,305	3,409	2,403	5,814
	Atmakur "	"	"	6,182	"	6,182	6,502	"	6,502	4,075	4,091	8,099
	Udayagiri "	"	"	2,409	"	2,409	2,459	"	2,459	1,585	1,730	2,777
	Kanigiri " division	"	"	1,847	"	1,847	1,580	"	1,580	2,131	773	2,924
Cuddapah	Darsi "	"	"	371	"	371	605	"	605	723	24	749
	Podili "	"	"	503	"	503	442	"	442	664	264	1,638
	Venkatagiri "	"	"	6,352	"	6,352	5,955	"	5,955	8,079	2,380	7,409
	Total	"	"	57,400	37,888	95,318	58,182	51,708	1,09,890	54,596	75,198	1,30,094
	Cuddapah taluk	"	"	11,062	"	11,062	10,169	"	10,169	6,868	4,179	11,047
	Madanapalle "	"	"	27,694	"	27,694	24,016	"	24,016	19,369	13,829	33,198
	Pullampet "	"	"	25,456	"	25,456	23,622	"	23,622	17,276	7,824	25,100
	Badvel "	"	"	5,245	"	5,245	5,909	"	5,909	3,956	1,477	5,213
	Proddatur "	"	"	11,560	"	11,560	10,591	"	10,591	6,476	2,980	9,096
	Siddavaram "	"	"	3,487	"	3,487	3,155	"	3,155	2,463	1,474	3,937
Anantapur	Jammalamadugu "	"	"	4,036	"	4,036	4,008	"	4,008	2,520	1,208	3,728
	Pulivendla "	"	"	6,832	"	6,832	4,820	"	4,820	3,083	1,893	4,976
	Rayachoti "	"	"	8,335	"	8,335	9,667	"	9,667	6,928	1,602	8,630
	Kadiri "	"	"	15,550	"	15,550	10,685	"	10,685	13,374	1,997	15,371
	Vayalpad "	"	"	15,248	"	15,248	10,044	"	10,044	13,374	1,997	15,371
	Total	"	"	1,34,704	"	1,34,704	1,16,576	"	1,16,576	90,843	41,070	1,31,913
	Goody taluk	"	"	59,294	"	59,294	70,342	"	70,342	85,446	"	85,446
	Tadipatri "	"	"	15,072	"	15,072	18,030	"	18,030	18,723	"	18,723
	Anantapur "	"	"	38,011	"	38,011	49,432	"	49,432	52,965	"	52,965
	Kalyandrug "	"	"	48,294	"	48,294	61,407	"	61,407	38,180	"	38,180
Anantapur	Dharmavaram "	"	"	33,459	"	33,459	37,128	"	37,128	40,575	"	40,575
	Penukonda "	"	"	38,895	"	38,895	44,118	"	44,118	50,865	"	50,865
	Hindupur "	"	"	30,783	"	30,783	35,032	"	35,032	40,146	"	40,146
	Madakasira "	"	"	2,63,808	"	2,63,808	3,15,479	"	3,15,479	3,54,644	"	3,54,644
	Total	"	"	2,63,808	"	2,63,808	3,15,479	"	3,15,479	3,54,644	"	3,54,644

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.	1897-98.			1898-99.			Whole year.			
		Rentals.		Tree-tax.	Second half-year.		First half-year.		Rentals.	Tree-tax.	Total.
		14	15		16	17	18	19				20	21	22	23
Nellore	Nellore taluk	RS. 11,669	RS. 23,649	RS. 35,318	RS. 5,506	RS. 10,435	RS. 6,455	RS. 15,454	RS. 11,962	RS. 25,889	RS. 37,851
	Gudur "	10,742	27,273	38,015	5,253	8,996	5,533	16,337	10,806	25,333	36,139
	Kavali "	2,972	4,527	7,499	1,428	1,456	1,419	2,461	2,847	3,907	6,754
	Kandukur "	2,090	3,088	5,178	738	1,365	895	1,211	2,177	2,576	4,209
	Ongole "	4,887	4,075	8,962	1,885	1,365	1,918	2,177	3,808	3,532	7,335
	Pollara division	3,159	1,896	5,055	1,578	1,261	1,200	2,002	2,002	1,924	3,926
	Rapur taluk	2,838	6,293	9,131	1,617	2,542	1,200	3,107	2,817	5,649	8,466
	Atmakur "	2,842	7,420	10,262	2,092	2,946	2,187	4,126	4,279	7,072	11,351
	Udayagiri "	1,753	2,112	3,865	1,468	602	705	1,549	2,114	3,663	5,777
	Kanigiri "	1,746	1,043	2,789	1,72	550	595	380	1,145	552	1,697
Cuddapah	Darsi division	771	6	777	54	24	103	380	24	418	562
	Podili "	764	567	1,331	236	236	249	245	550	481	1,040
	Venkatagiri "	3,312	4,563	7,875	1,925	1,619	1,923	2,273	2,948	3,892	6,840
	Total	48,545	86,512	1,35,057	23,681	33,009	23,628	49,371	47,309	82,380	1,29,659
Cuddapah	Cuddapah taluk	6,207	5,889	12,096	4,511	2,187	3,348	2,821	7,859	5,008	12,867
	Madanapalle "	14,811	18,034	32,845	9,282	5,757	7,378	7,705	16,680	13,462	30,122
	Pullampet "	12,512	9,824	22,336	6,237	3,551	8,835	5,084	15,073	8,636	23,708
	Badvel "	2,986	1,933	4,919	2,150	440	1,009	5,502	3,139	942	4,081
	Proddatur "	5,586	4,355	9,942	3,995	1,570	2,645	1,784	6,640	3,854	9,994
	Siddavaram "	1,760	2,200	3,960	1,015	910	1,128	776	2,145	1,686	3,839
	Jammalamadugu "	1,334	1,625	2,959	562	915	1,002	912	1,857	1,474	3,331
	Pulivendla "	1,566	3,097	4,663	1,518	942	1,002	1,188	2,520	2,163	4,683
	Rayachoti "	3,659	1,778	5,437	2,562	904	1,503	1,188	4,155	2,092	6,247
	Kadiri "	11,222	4,142	15,364	5,701	1,606	6,257	3,865	11,988	5,471	17,459
Anantapur	Vayalpad "	7,841	3,853	11,694	4,047	1,292	2,779	1,683	6,826	2,945	9,771
	Total	59,884	56,631	1,26,515	41,913	19,691	36,917	27,541	78,830	47,232	1,26,062
	Goody taluk	65,566	9,918	75,484	23,078	11,140	22,533	13,475	45,611	24,615	70,226
	Tadipatri "	15,493	10,738	26,291	6,508	3,165	6,658	4,483	13,165	7,348	20,513
Anantapur	Anantapur "	33,116	17,337	50,453	10,132	12,804	10,646	17,363	20,778	29,607	50,445
	Kalyandrug "	26,865	12,554	39,459	12,822	6,924	3,169	11,144	25,939	17,908	43,927
	Dharmavaram "	18,050	1,698	19,758	6,320	1,544	3,169	1,197	9,719	2,741	12,460
	Penukonda "	32,467	6,737	39,204	7,303	4,689	12,284	9,939	19,787	14,628	34,415
Anantapur	Hindupur "	32,452	7,546	39,998	13,479	6,199	9,851	23,850	14,931	17,429	38,261
	Madakasira "	28,688	6,203	34,891	8,752	8,558	17,814	13,137	26,566	21,695	48,261
	Total	2,48,377	72,771	3,21,148	83,794	54,423	96,122	79,470	1,84,916	1,33,893	3,18,809

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.	Talukhs or divisions.	Last year of old system.	1894-95.			1895-96.			1896-97.			
			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
Bellary	Bellary taluk	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
	Adoni	..	1,00,371	..	1,00,742	..	1,00,742	..	1,09,742	..	1,25,855	..
	Alor	..	75,011	..	75,011	..	79,026	..	79,026	..	71,971	..
	Rayadurg	..	14,100	..	14,100	..	14,568	..	14,568	..	13,443	..
	Hospet	..	53,500	..	53,500	..	58,528	..	58,528	..	67,822	..
	Kudligi	..	59,962	..	61,037	..	61,037	..	63,150	..	63,150	..
	Hadagali	..	44,445	..	44,445	..	44,010	..	44,010	..	31,374	..
	Harpanahalli	..	11,880	..	11,880	..	11,811	..	11,811	..	13,821	..
		..	20,230	..	20,230	..	17,933	..	17,933	..	19,869	..
	Total	..	3,79,499	..	3,79,499	..	3,96,944	..	3,96,944	..	4,08,806	..
Kurnool	Curnum taluk	..	20,242	..	20,242	..	12,921	..	21,310	..	20,118	..
	Markapur	..	3,203	..	3,203	..	3,465	..	3,465	..	4,758	..
	Patikonda	..	46,747	..	46,747	..	44,004	..	44,004	..	20,070	..
	Ramalakot	..	73,348	..	73,348	..	57,158	..	57,158	..	32,535	..
	Nandikotkur	..	43,730	..	43,730	..	43,476	..	43,476	..	28,759	..
	Nandyal taluk	..	35,666	..	35,666	..	27,561	..	27,561	..	19,345	..
	Koilkuntla	..	9,550	..	9,550	..	8,384	..	8,384	..	6,985	..
	Sirvel	..	4,804	..	4,804	..	4,462	..	4,462	..	3,378	..
	Total	..	2,37,289	..	2,37,289	..	2,01,431	..	2,09,829	..	1,45,996	..
	Madras Town Circle	..	3,84,830	..	67,972	..	4,58,033	..	68,458	..	71,310	..
Chingleput	Conjeevaram taluk	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
	Chingleput	..	55,038	..	26,139	..	56,433	..	32,547	..	33,624	..
	Madurantakam	..	18,624	..	13,044	..	18,015	..	23,991	..	27,727	..
	Tiruvallur	..	29,970	..	18,855	..	23,337	..	22,565	..	33,175	..
	Ponneri	..	18,879	..	13,812	..	22,753	..	13,643	..	16,633	..
		..	32,850	..	19,764	..	34,818	..	20,106	..	22,880	..
	Total	..	1,58,371	..	87,203	..	1,89,215	..	1,16,853	..	1,28,703	..
	Walajapet taluk	..	37,117	..	23,868	..	46,173	..	28,368	..	26,665	..
	Gudiyatam	..	49,711	..	32,377	..	60,665	..	74,551	..	33,358	..
	Arcoot	..	26,448	..	14,198	..	35,297	..	49,510	..	18,143	..
North Arcot	Vellore	..	38,114	..	27,653	..	19,854	..	55,506	..	32,904	..
	Wandiwasah	..	14,868	..	9,259	..	17,700	..	16,116	..	27,830	..
		..	183,934	..	8,441	..	17,700	..	14,344	..	18,495	..
		..	2,84,066	..	2,84,066	..	2,84,066	..	2,84,066	..	2,84,066	..

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.	1897-98.			1898-99.			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
Bellary	Bellary taluk	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
	Adoni	89,972	8,964	98,936	27,822	7,382	21,616	10,377	49,438	13,660	63,098
	"	43,441	18,078	61,719	9,252	7,382	27,626	28,210	36,878	35,692	72,570
	Alor	10,421	798	11,219	3,990	60	6,363	2,900	9,343	360	9,693
	Rayadurg	46,198	522	51,460	12,060	2,741	16,413	6,165	28,473	8,895	37,369
	Hospet	49,272	387	49,659	17,064	340	12,023	4,789	29,087	5,129	34,216
	Kudligi	13,837	13,063	31,890	4,783	12,812	12,175	20,477	19,957	33,289	50,247
	Hadagalli	8,523	1,027	9,550	4,783	300	8,553	370	10,561	676	11,331
	Harpanahalli	14,374	7,524	21,898	3,814	2,364	8,179	6,208	11,993	8,572	20,565
	Total	2,76,228	(2) 88,371	(4) 3,64,599	80,863	29,252	1,11,938	76,976	1,92,831	(2) 1,37,318	(4) 3,30,149
Kurnool	Gumbum taluk	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
	Markapur	28,539	23,450	51,989	12,441	7,382	7,626	6,487	20,667	13,819	33,886
	Patikonda	4,604	12,366	6,969	1,764	656	766	621	2,630	1,177	3,707
	Ramalakot	18,870	15,472	34,842	10,706	6,265	11,475	7,803	22,481	14,069	36,550
	Nandikotkur	23,837	17,235	40,672	14,535	10,021	21,438	7,044	35,973	17,065	53,038
	Nandyal	28,900	47,451	76,351	24,708	20,294	19,568	18,013	44,276	35,307	82,583
	Koilkuntla	16,865	28,546	45,411	10,815	8,358	12,162	8,270	16,828	16,828	33,656
	Sirvel	6,161	1,882	7,833	2,721	1,188	1,526	910	4,247	2,048	6,285
	Total	2,766	1,933	4,699	1,372	1,668	1,182	772	2,564	1,440	3,994
	(e) 1,55,868	(e) 1,55,868	(e) 2,85,990	79,063	54,733	76,043	49,820	1,55,105	(2) 1,16,996	(2) 272,101	
Madras Town Circle.	Madras Town Circle	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
	Conjeevaram taluk	31,230	42,472	73,702	16,603	17,967	15,695	20,791	31,193	38,748	89,876
	Chingleput	28,097	24,100	50,197	12,807	7,437	10,378	7,781	20,244	36,266	56,510
	Madurantakam	25,790	36,828	63,618	13,209	14,750	10,378	15,881	23,457	53,618	79,036
	Tiruvallur	15,022	25,494	40,506	7,110	12,167	6,488	10,729	22,896	36,494	59,388
	Ponneri	18,170	37,651	55,821	9,138	14,792	4,510	12,374	13,748	27,166	40,914
	Total	1,17,309	1,66,535	2,83,844	57,867	67,907	44,386	67,056	1,02,205	1,34,963	2,37,168
	Walajapet taluk	19,495	27,174	46,670	9,929	10,256	10,069	13,764	19,998	23,990	43,988
	Gudiyatam	30,612	39,655	70,267	14,418	15,632	14,606	23,576	29,024	39,208	68,232
	Arcoot	14,138	30,210	44,578	6,988	11,811	8,444	17,968	15,392	29,369	44,701
North Arcot	Vellore	23,660	20,731	46,381	12,831	7,878	12,532	10,186	25,363	18,074	43,437
	Wandiwasah	6,948	17,930	24,938	3,630	5,273	3,609	9,416	7,259	14,668	21,927
	Total	1,17,309	1,66,535	2,83,844	57,867	67,907	44,386	67,056	1,02,205	1,34,963	2,37,168
	Walajapet taluk	19,495	27,174	46,670	9,929	10,256	10,069	13,764	19,998	23,990	43,988
	Gudiyatam	30,612	39,655	70,267	14,418	15,632	14,606	23,576	29,024	39,208	68,232
	Arcoot	14,138	30,210	44,578	6,988	11,811	8,444	17,968	15,392	29,369	44,701
	Vellore	23,660	20,731	46,381	12,831	7,878	12,532	10,186	25,363	18,074	43,437
	Wandiwasah	6,948	17,930	24,938	3,630	5,273	3,609	9,416	7,259	14,668	21,927
	Total	1,17,309	1,66,535	2,83,844	57,867	67,907	44,386	67,056	1,02,205	1,34,963	2,37,168
	Walajapet taluk	19,495	27,174	46,670	9,929	10,256	10,069	13,764	19,998	23,990	43,988

(a) Includes Rs. 31,060 being the amount realized as transport duty on Hyderabad toddy during the year.
(b) Do. Rs. 12,443.
(c) Do. Rs. 5,124, the revenue realized from licenses transferred or sold for default.
(d) Includes transport duty on Hyderabad toddy.
(e) Do.

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 of old system.	1894-95.				1895-96.				1896-97.			
			Rentals.	Tree-tax.	Total.	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		
North Arcot —cont.	Chittoor taluk	1893-94 ..	RS. 31,936	RS. 22,925	RS. 8,528	RS. 30,763	RS. 20,023	RS. 17,727	RS. 37,760	RS. 27,835	RS. 23,167	RS. 51,003		
	Pondur "	1893-94 ..	13,661	9,479	4,613	13,492	7,331	11,108	18,439	8,586	15,284	28,870		
	Chendragiri "	1893-94 ..	13,118	22,992	6,717	22,992	21,606	4,822	26,328	15,926	10,721	21,988		
	Arni division	1893-94 ..	..	11,684	..	17,401	10,102	10,916	27,018	9,743	12,245	6,218		
	Kilabasti "	1893-94 ..	..	6,390	..	6,390	3,598	1,166	4,764	2,921	3,697	16,233		
	Tiruttani "	1893-94 ..	..	10,164	..	10,164	8,357	3,633	11,690	8,329	7,904	10,233		
	Pattur "	1893-94 ..	..	9,952	..	9,952	7,196	2,735	9,931	5,859	4,424	16,634		
	Pangandur "	1893-94 ..	..	15,854	..	15,854	15,183	..	12,462	4,172	4,172	16,760		
	Kangundi "	1893-94 ..	..	13,854	..	13,854	15,701	..	13,215	3,645	15,760	11,692		
	Palmanér taluk	1893-94 ..	..	18,484	..	18,484	15,360	..	15,360	8,459	3,233	4,637		
	Total	..	..	2,47,428	1,24,085	3,71,523	2,52,678	1,69,964	4,21,642	2,56,145	2,27,556	4,63,701		
South Arcot ..	Cuddalore taluk	1887-88 ..	..	47,424	36,963	84,387	44,515	35,458	79,973	34,878	37,160	72,038		
	Chidambaram "	1888-89 ..	..	50,295	24,260	74,558	49,578	27,574	75,152	53,219	29,019	82,288		
	Villupuram "	1889-90 ..	..	13,068	9,786	22,854	11,832	8,745	20,577	10,558	9,382	19,920		
	Tiruvannamalai "	1889-90 ..	..	14,693	16,209	30,902	13,889	16,326	30,215	12,838	15,140	27,968		
	Tiruvannamalai "	1889-90 ..	..	10,294	..	10,294	5,426	3,816	12,372	5,678	7,274	12,652		
	Viduthichalam "	1889-90 ..	..	6,825	..	6,825	5,779	3,986	6,715	4,094	2,117	6,141		
	Tirukkoyilur "	1889-90 ..	..	4,477	..	4,477	4,292	1,181	5,473	3,657	2,433	6,470		
	Kallakurichi "	1889-90 ..	..	6,606	..	6,606	4,906	1,842	6,643	3,926	3,704	7,630		
	Total	..	..	1,53,583	86,718	2,40,306	1,43,117	96,008	2,39,125	1,26,028	1,06,229	2,34,267		
	Tanjore taluk	1887-88 ..	..	78,868	43,861	1,22,729	78,238	49,897	1,27,545	67,911	53,869	1,23,780		
Tanjore ..	Kumbakonam "	1888-89 ..	..	1,31,874	51,924	1,83,798	1,33,176	53,783	1,86,959	1,14,865	66,577	1,81,762		
	Negapatnam "	1888-89 ..	..	93,514	38,606	1,02,920	68,472	40,359	1,08,831	65,661	50,120	1,15,781		
	Mayavaram "	1889-90 ..	..	71,280	43,466	1,16,798	76,314	44,506	1,20,820	63,352	51,775	1,74,127		
	Shiyali "	1889-90 ..	..	44,402	27,513	76,851	49,866	27,553	77,439	42,153	30,871	73,027		
	Nannilam "	1889-90 ..	..	79,204	44,678	1,09,668	63,832	45,114	1,10,946	56,729	52,820	1,63,649		
	Mannargudi "	1889-90 ..	..	66,002	31,648	66,636	84,651	32,603	67,254	38,874	38,874	70,118		
	Tirukuraippundi "	1889-90 ..	..	58,706	23,760	54,573	26,858	24,575	61,433	31,175	30,888	52,063		
	Pattukkottai "	1889-90 ..	..	31,950	..	34,950	29,413	10,827	40,240	26,215	31,005	57,220		
	Total	..	..	5,63,057	3,05,756	8,68,823	5,62,820	3,26,627	8,91,447	4,82,338	4,09,189	8,91,527		
	Tanjore taluk	1888-89 ..	..	80,709	43,861	1,22,729	78,238	49,897	1,27,545	67,911	53,869	1,23,780		

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.	1897-98.			1898-99.			Whole year.		
		Rentals.	Tree-tax.	Total.	First half-year.		Second half-year.		Tree-tax.	Total.
					Rentals.	Tree-tax.	Rentals.	Tree-tax.		
		14	15	15	17	18	19	20	22	23
North Arcot— cont.	Chittoor taluk	RS. 25,486	RS. 19,119	RS. 44,605	RS. 11,529	RS. 6,892	RS. 11,236	RS. 9,522	RS. 16,414	RS. 39,179
	Polar "	8,192	17,779	26,971	4,200	6,487	4,051	7,311	13,798	23,049
	Chendragiri "	12,206	9,490	21,696	6,495	3,040	8,317	3,768	14,812	21,620
	Arni division	8,394	13,287	21,681	4,590	3,806	3,945	5,836	9,634	18,169
	Kilabasti "	2,186	3,028	5,164	1,230	815	831	1,014	1,829	3,890
	Tiruttani "	7,685	7,510	15,196	3,552	4,034	4,467	5,166	9,200	17,219
	Pattur "	5,782	3,572	9,354	3,681	2,009	2,085	3,896	3,783	7,679
	Pangandur "	7,408	6,066	13,474	2,506	1,558	2,985	1,774	6,379	9,909
	Kangundi "	11,147	4,861	16,008	6,187	1,621	5,168	3,341	11,365	16,327
	Palmaner taluk	5,623	4,614	10,237	3,198	1,444	3,691	3,040	4,484	11,373
	Total	1,91,204	2,25,113	4,16,317	94,428	82,625	95,732	1,19,094	2,01,620	3,92,780
South Arcot ..	Cuddalore taluk	26,437	38,270	64,707	17,840	15,865	11,986	15,877	31,742	66,639
	Chidambaram "	48,137	32,107	80,244	17,840	14,689	8,344	9,466	24,154	50,338
	Villupuram "	9,133	9,447	18,580	4,425	3,202	3,697	4,047	7,249	15,371
	Tiruvannamalai "	11,584	16,763	28,347	5,920	5,324	5,142	7,476	12,799	23,861
	Tiruvannamalai "	6,289	8,427	14,715	3,228	3,270	2,455	3,255	6,683	12,208
	Vridhachalam "	3,250	2,602	5,852	1,557	1,204	1,615	1,199	3,172	5,575
	Tirukkoyilur "	2,949	2,033	4,982	1,879	1,172	789	1,076	2,248	3,916
	Kallakurichi "	4,398	3,966	8,364	2,255	2,081	2,828	1,751	3,832	8,915
	Total	1,11,577	1,13,655	2,25,232	49,015	46,807	36,566	44,145	90,952	1,76,823
	Tanjore taluk	67,282	68,889	1,26,171	29,118	26,867	28,074	32,039	58,906	1,16,098
Tanjore ..	Kumbakonam "	59,885	79,420	1,39,305	49,968	33,564	41,447	38,800	91,415	1,64,169
	Negapatnam "	64,404	68,374	1,32,778	32,490	26,634	30,330	29,746	62,800	1,19,200
	Mayavaram "	52,880	60,165	1,13,045	28,920	28,257	27,609	28,792	56,599	1,13,488
	Shiyali "	36,588	36,148	72,736	16,218	16,255	17,754	16,677	32,942	69,914
	Nannilam "	45,438	61,983	1,07,421	28,822	26,255	27,342	33,026	61,848	1,14,000
	Mannargudi "	32,343	46,100	78,443	18,570	20,303	19,809	24,452	42,152	82,942
	Tirukuraippundi "	22,479	37,926	60,405	12,969	16,948	14,484	19,153	36,101	63,544
	Pattukkottai "	32,597	39,171	71,768	17,896	17,005	14,675	21,315	38,380	70,860
	Total	4,44,276	4,81,696	9,25,972	2,33,766	2,15,055	2,21,424	2,43,980	4,55,180	9,14,205

APPENDIX E—cont.
Statement showing the Progress of the Toddy Revenue in the tracts into which the Tree-tax System has been introduced—cont.

District.	Taluka or divisions.	Last year of old system.	YEARS.	1894-95.			1895-96.			1896-97.		
				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	1887-88	66,051	76,854	47,050	1,23,904	85,398	53,680	1,39,078	67,850	51,779	1,19,629
	Masur	1888-89	16,267	20,079	20,498	56,844	20,484	16,619	37,103	17,853	12,133	29,986
	Udayarpalayam	1889-90	6,265	8,439	1,082	9,531	8,483	918	9,401	8,169	957	9,126
	Kulitalai	1889-90	11,737	15,780	6,884	22,604	12,558	6,958	19,516	10,596	9,104	19,700
	Perambalur	1890-91	7,808	4,253	2,754	6,977	4,290	2,722	7,012	4,413	3,015	7,428
Madura	Total	..	1,08,143	1,25,465	67,049	1,92,514	1,31,213	74,897	2,06,110	1,08,381	76,991	1,85,372
	Madura taluk	1890-90	28,940	24,313	15,791	40,034	24,156	17,376	41,532	21,924	21,432	43,356
	Mettur	1890-90	12,307	8,908	4,815	13,023	9,837	1,676	11,513	9,266	3,798	13,064
	Peryakulam	..	..	11,391	..	11,391	24,979	4,406	29,793	17,793	9,654	27,447
	Dindigul	..	..	13,196	..	13,196	11,458	2,795	14,253	10,876	6,102	16,978
Tinnevely	Palni	..	2,775	2,775	..	2,775	2,130	530	2,660	1,681	1,631	3,312
	Sivagangam	1890-91	* 6,409	98,949	20,866	1,29,715	81,157	49,243	1,33,400	1,03,908	80,036	1,83,943
	Sivaganga and Hannad zamin-darfa.	..	..	1,88,710	51,402	2,40,112	1,64,876	85,875	2,50,751	1,75,703	1,34,978	3,10,681
	Total	..	..	9,853	9,652	19,505	10,737	10,906	21,643	12,418	11,732	24,150
	Ambasamudram taluk	1891-92	20,861	8,215	4,097	12,312	8,376	6,632	15,008	8,361	6,872	15,233
Coimbatore	Tenkalai taluk	1893-94	..	19,874	..	19,874	14,950	7,411	22,361	13,691	13,162	26,853
	Srivilliputhur taluk	..	..	18,714	..	18,714	11,592	5,488	17,080	10,364	7,865	18,229
	Sattur taluk	..	..	5,151	..	5,151	4,515	1,026	5,541	3,584	1,960	5,544
	Mangudi taluk	..	..	12,905	..	12,905	10,969	3,861	14,830	7,791	7,791	15,521
	Ottappidaram taluk	..	..	25,563	..	25,563	20,802	4,509	25,311	16,893	10,284	27,177
Coimbatore	Sankaranayarkottai taluk	..	..	9,789	..	9,789	6,843	1,414	8,257	4,257	10,015	12,272
	Srivilliputhur taluk	..	..	30,735	..	30,735	21,796	5,947	27,743	15,086	13,059	30,145
	Total	..	..	1,40,790	13,749	1,54,539	1,05,835	46,594	1,52,429	88,538	79,002	1,67,540
	Coimbatore taluk	1893-93	1,05,131	86,059	26,710	1,18,769	96,984	32,051	1,29,035	1,00,032	32,657	1,32,689
	Palladam	1890-91	38,523	21,357	13,440	45,297	34,584	15,783	50,367	36,095	19,859	56,255
Coimbatore	Erode taluk	1890-91	46,054	34,699	19,468	54,167	34,138	24,143	58,281	32,166	22,659	54,845
	Pollachi	1892-94	24,708	22,926	6,353	29,589	18,442	10,089	28,531	15,312	10,232	25,544
	Karur	1893-94	22,332	20,841	5,413	26,554	16,932	10,139	27,071	14,480	10,865	25,345
	Dharmapuri taluk	1893-94	27,021	18,773	5,052	23,824	13,744	10,912	24,656	15,781	11,334	27,115
	Total	..	..	1,40,790	13,749	1,54,539	1,05,835	46,594	1,52,429	88,538	79,002	1,67,540

* Represents the rentals of the Tirupattur, Sivaganga and Tirupuvanan divisions.

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.	1897-98.			1898-99.			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. 60,886	54,372	1,05,258	29,034	27,354	56,378	26,658	68,712	54,612	1,23,324
	Masur "	16,260	14,630	30,890	7,950	7,100	15,050	7,029	16,788	14,129	30,917
	Udayarpalayam "	7,165	1,152	8,317	3,293	250	3,543	373	5,114	623	5,737
	Kulitalai "	9,186	10,700	19,886	4,950	4,697	9,647	5,882	10,582	9,875	20,707
	Perambalur "	4,631	3,011	7,642	2,386	1,691	4,077	1,173	4,354	2,864	7,218
	Total	87,128	83,765	1,70,893	47,613	41,692	89,305	40,511	1,05,800	82,103	1,87,903
Madura ..	Madura taluk	27,077	26,478	53,555	14,219	12,544	26,763	15,346	42,109	27,890	69,985
	Mettur "	11,027	13,635	24,662	6,402	6,961	13,363	7,308	20,671	14,469	35,140
	Pertyakulam "	7,740	4,681	12,421	4,849	2,338	7,187	2,449	9,636	7,187	16,823
	Dindigul "	15,788	10,695	26,483	9,004	5,315	14,319	5,416	19,735	10,207	29,968
	Palni "	13,129	6,577	19,706	6,934	3,079	10,013	6,092	13,025	6,397	19,423
	Tirumangalam "	2,009	1,710	3,719	989	604	1,593	794	2,387	1,783	2,820
	Sivaganga and Hannad zamin-darfa.	1,19,706	92,666	2,12,372	52,562	28,795	81,357	38,851	1,02,418	87,046	1,90,064
	Total	1,96,476	1,56,241	3,52,716	94,950	59,636	154,586	93,351	1,90,290	1,52,987	3,43,277
Tinnevely ..	Ambasamudram taluk	11,832	13,782	25,614	5,334	4,189	9,523	3,555	13,078	14,552	28,441
	Tenkalai taluk "	3,740	8,661	12,401	1,942	3,884	5,826	2,162	8,010	9,751	17,865
	Tinnevely taluk "	18,153	17,020	35,173	8,844	4,837	13,681	6,569	20,520	17,354	37,879
	Srivilliputhur taluk "	12,005	11,982	23,987	6,960	4,165	11,125	5,978	17,103	10,133	27,236
	Sattur taluk "	3,373	1,877	5,250	1,209	515	1,724	740	2,449	1,487	3,936
	Sivagangai taluk "	8,114	10,038	18,152	4,907	2,639	7,546	4,226	10,563	10,065	20,628
	Ottapidaram taluk "	22,077	10,667	32,744	11,764	3,368	15,132	4,115	19,247	17,473	36,720
	Sankaranayarkottai taluk "	7,587	4,169	11,756	3,809	2,431	6,240	2,841	9,071	13,751	23,036
	Srivilliputhur taluk "	23,206	18,887	42,093	12,458	6,979	19,437	10,629	30,061	24,614	54,675
	Total	1,09,147	96,983	2,06,130	56,307	32,987	89,294	60,708	1,10,757	93,695	2,04,452
Coimbatore ..	Coimbatore taluk	99,224	48,570	147,794	49,807	20,854	70,661	39,192	98,659	48,082	1,32,031
	Erode taluk "	34,330	25,602	59,932	17,088	9,992	27,080	17,631	44,711	22,477	67,196
	Polichchi "	29,391	25,492	54,883	15,090	12,633	27,723	16,346	31,194	27,979	59,173
	Pollachi "	15,396	12,486	27,882	6,559	6,559	13,118	7,653	20,771	14,212	34,983
	Karur "	15,160	13,277	28,437	8,783	6,346	15,129	7,972	23,101	12,878	35,979
	Dharmaparam taluk	15,160	14,476	29,636	7,955	5,765	13,720	8,494	22,214	14,169	36,383

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.	Last year of old system.	1894-95.			1895-96.			1896-97.		
			Rentals.	Tree-tax.	Total.	Rentals.	Tree-tax.	Total.	Rentals.	Tree-tax.	Total.
1	2	3	4	5	6	7	8	9	10	11	12
Coimbatore— <i>cont.</i>	Udamalpet taluk	..	..	RS. 7,587	..	RS. 19,761	..	RS. 6,888	RS. 6,511	RS. 4,062	RS. 2,093
	Bhavani taluk	..	..	..	..	..	..	..	..	..	..
	Satyamangalam taluk (excluding the Talavadi firka)	..	..	..	..	..	..	..	..	..	..
	Talavadi firka	..	..	..	..	..	..	..	..	..	..
	Kollegal taluk	..	..	..	..	..	..	..	..	..	..
Salem	Salem taluk	..	..	..	..	..	..	..	..	..	..
	Namakkal taluk	..	..	..	..	..	..	..	..	..	..
	Hosur taluk	..	..	..	..	..	..	..	..	..	..
	Tiruchengodu taluk	..	..	..	..	..	..	..	..	..	..
	Arur taluk	..	..	..	..	..	..	..	..	..	..
South Canara	Krishnagiri taluk	..	..	..	..	..	..	..	..	..	..
	Trichy taluk	..	..	..	..	..	..	..	..	..	..
	Dharmapuri	..	..	..	..	..	..	..	..	..	..
	Uttangarai	..	..	..	..	..	..	..	..	..	..
	Total	..	..	..	..	..	..	..	..	..	..
Malabar	Chirakkal taluk	..	..	..	..	..	..	..	..	..	..
	Kottayam	..	..	..	..	..	..	..	..	..	..
	Kurumbanatt	..	..	..	..	..	..	..	..	..	..
	Calicut	..	..	..	..	..	..	..	..	..	..
	Ernad	..	..	..	..	..	..	..	..	..	..

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	1897-98.			1898-99.			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
Coimbatore— cont.	Udamalpet taluk	RS. 4,281	RS. 2,982	RS. 7,213	RS. 2,250	RS. 1,482	RS. 2,595	RS. 1,723	RS. 4,845	RS. 3,205	RS. 8,050
	Bhavani taluk	9,957	6,901	16,858	4,899	3,511	5,997	4,491	10,896	8,102	18,998
	Satyamangalam taluk (exclud- ing the Talavadi firka) ..		23,297	45,777	12,222	9,745	15,309	14,855	27,531	24,430	52,161
	Talavadi firka	22,480	4,201	20,533	5,886	2,905	6,819	4,262	11,805	7,167	18,972
	Kollegal taluk	16,332									
	Total ..	2,61,653	1,93,144	4,29,797	1,32,617	79,892	1,28,605	97,959	2,61,222	1,77,851	4,39,073
Salem ..	Salem taluk	77,811	86,761	1,64,572	37,705	41,781	32,955	42,433	70,661	84,214	1,54,875
	Namakkal taluk	22,151	22,801	43,952	10,953	10,829	9,263	11,676	20,205	22,083	42,289
	Hosur taluk	63,695	29,606	93,302	32,844	8,497	33,289	15,524	66,129	24,353	90,482
	Tiruchengodu taluk ..	20,991	27,010	48,001	9,954	11,810	8,888	12,368	18,842	24,178	43,020
	Arur taluk	24,751	17,155	41,916	12,283	7,584	8,549	12,832	16,133	16,748	32,881
South Canara ..	Krishnagiri taluk ..	24,900	16,147	41,047	12,102	7,072	13,677	10,092	25,779	17,164	42,943
	Trichy taluk	24,900	19,204	43,956	12,684	8,554	13,108	10,491	25,762	19,045	44,837
	Dharmapuri	14,805	10,538	25,343	8,274	4,164	9,497	6,541	17,771	9,706	27,476
	Uttangarai	7,549	6,790	14,339	3,781	2,774	2,980	3,747	6,761	6,521	13,282
	Total ..	2,80,356	2,85,872	5,15,728	1,40,581	1,02,976	1,35,975	1,20,421	2,76,566	2,23,396	4,99,952
North Canara ..	Mangalore taluk ..	54,147	50,626	1,04,773	24,877	14,072	23,211	38,397	48,188	52,469	1,00,657
	Uppinangadi	23,947	20,967	49,614	10,082	5,528	10,534	21,811	20,716	27,340	48,056
	Kasaragod	38,063	27,267	66,320	17,521	11,485	14,865	16,840	32,009	28,412	60,418
	Udupi	85,802	1,27,386	1,27,386	38,579	19,942	32,681	19,281	71,281	39,233	1,10,453
	Oondapoor	22,750	9,981	32,731	11,200	4,031	8,862	4,608	20,082	8,639	28,721
	Total ..	2,24,409	1,55,864	3,79,773	1,02,369	55,346	89,583	1,00,737	1,93,222	1,56,083	3,48,305
Malabar ..	Chirakkal taluk ..	62,893	52,270	1,15,263	29,730	22,253	21,114	26,159	50,844	48,492	99,366
	Kottayam	30,483	28,876	59,359	14,973	10,878	12,905	12,753	27,838	22,631	50,469
	Kurumbanatt	14,061	15,894	29,955	6,865	6,490	6,390	3,876	12,166	13,366	25,532
	Calicut	36,858	30,512	66,370	17,844	11,829	15,352	15,352	33,456	27,421	60,877
	Ernad	13,561	9,654	23,215	6,344	4,265	4,267	4,652	10,631	8,817	19,448
Malabar ..	Walevand	18,108	6,231	24,339	9,848	1,296	8,316	4,510	18,161	6,206	24,370
	Palghat	21,038	7,569	28,647	11,146	763	10,888	6,872	21,036	7,855	28,899
	Ponnani	14,427	14,031	28,458	6,837	6,074	5,750	5,750	11,854	11,854	23,679
	Cochin	13,982	3,854	17,336	6,014	1,519	4,434	1,584	10,448	3,403	13,851
	Total ..	2,24,561	1,63,380	3,87,941	1,09,502	65,367	88,813	87,358	1,88,415	1,52,725	3,51,140

NOTE.—(1) The rentals shown against the taluk of the Gódvani district and against Cochin of the Malabar district include the arack rentals.
(2) The rentals shown against the taluk of the Gódvani district and against Cochin of the Malabar district include the arack rentals; but the figures in columns 8, 11, 14 against the Bandur and Tsalali taluks and those in columns 11 and 14 against the Epapatta taluk exclude them on account of the introduction of the excise system into those tracts in 1895-96 and 1896-97, respectively. Columns 11, 14, 17 and 19 include, however, the arack rentals of the Munaga and Lingagiri zamindari of the Nandigama taluk.
(3) The rentals shown against South Canara (except Mangalore town area) include the amount realized from licenses transferred or sold for default.
(4) The rentals shown against the Kasargod taluk exclusive of the Kasargod and Hosdurg still areas on account of the introduction of the excise system for arack in 1895-96. Column 19 excludes the arack rentals of the Kasargod and Hosdurg still areas on account of the introduction of the excise system in October 1896.
(5) Columns 8 and 4 against South Canara and Malabar are not filled up, as the taluks of those districts were under different systems.
(6) Details for columns 5 to 10 against Gaujam 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 1898-99.

Districts.	NUMBER OF SHOPS OPENED.							Popula- tion per toddy shop.	
	Population.	Area in square miles.	Arrack.		Toddy.		Total.		
			1897-98.	1898-99.	1897-98.	1898-99.			
1	2	3	4	5	6	7	8	9	10
1. Ganjam (a)	1,607,865	5,085	618	610	382	318	1,000	928	2,636
2. Vizagapatnam (a)	1,962,559	4,660	248	260	593	584	841	844	7,510
3. Godavari (a)	1,962,387	4,995	1,310	1,334	1,240	1,265	2,550	2,599	1,471
4. Krishna	1,565,592	8,397	923	931	1,112	1,121	2,035	2,002	2,106
5. Nellore	1,463,735	8,765	382	395	771	809	1,153	1,204	3,706
6. Cuddapah	1,272,072	8,722	546	532	510	504	1,065	1,036	2,391
7. Anantapur	727,984	5,451	219	228	547	621	766	830	1,172
8. Bellary	880,691	5,705	214	228	532	598	746	756	1,668
9. Kurnool	817,811	7,514	314	334	790	724	1,104	1,063	1,422
10. Madras Town Circle	675,990	370	110	110	468	469	578	579	1,443
11. Chingleput	978,456	2,751	229	223	473	457	702	680	3,383
12. North Arcot	2,114,487	7,366	603	606	1,182	1,205	1,785	1,811	1,784
13. South Arcot	2,162,851	5,217	864	860	470	428	1,334	1,288	2,516
14. Tanjore	2,228,114	3,709	224	232	263	211	2,307	2,343	9,604
15. Trichinopoly	1,372,717	3,631	273	261	271	275	544	635	4,992
16. Madurai	2,608,404	8,608	485	500	920	905	1,405	1,405	5,217
17. Tinnevely	1,916,095	5,387	341	340	755	730	1,086	1,070	5,635
18. Coimbatore	2,004,839	7,860	589	591	931	925	1,520	1,515	3,382
19. The Nilgiris	597,797	957	31	31	927	923	31	31	3,219
20. Salem	1,962,591	7,529	489	485	1,264	1,289	1,945	1,935	4,038
21. South Canara	1,052,359	3,933	681	645	1,381	1,327	2,075	1,984	1,638
22. Malabar	2,641,928	5,587	(d) 694	(e) 657					4,021
Total ..	31,360,315	122,411	10,337	10,376	17,602	17,523	27,389	27,899	3,312
									1,961

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

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

(c) Inclusive of five shops for the sale of both arrack and toddy opened during the year in the outlying portions of British Cochin.

[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 1898-99—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.	Total.
			14	15	16	17	18	19	20
1. Ganjam (a)	8.3	15.0	RS. 2,11,237	RS. 38,145	RS. ..	RS. 2,49,382	RS. A. P. 0 2 1	RS. A. P. 0 0 5	RS. A. P. 0 2 6
2. Vizagapatnam (a)	17.9	8.0	2,45,965	86,008	..	3,31,973	0 2 0	0 0 8	0 2 8
3. Godavari (a)	3.7	3.9	4,38,033	6,71,637	..	11,09,660	0 3 7	0 5 6	0 9 1
4. Kistna	9.5	7.5	4,61,282	3,64,037	..	8,25,319	0 4 0	0 3 2	0 7 2
5. Nellore	22.2	10.8	2,18,985	1,29,689	..	3,48,674	0 2 5	0 1 5	0 3 10
6. Cuddapah	16.4	17.3	1,48,983	1,26,073	..	2,75,056	0 1 10	0 1 7	0 2 5
7. Anantapur	21.1	8.8	1,46,264	3,18,911	..	4,65,175	0 3 3	0 7 0	0 10 3
8. Bellary	26.0	10.8	2,21,432	3,90,179	..	6,11,611	0 4 2	0 5 4	0 9 9
9. Kurnool	22.6	10.3	72,385	2,72,131	..	3,44,517	0 1 5	0 13 3	1 7 1
10. Madras Town Circle	3.4	0.8	4,17,800	5,60,622	..	9,77,822	0 9 10	0 3 11	0 6 0
11. Chingleput	12.3	6.0	1,27,886	2,37,168	..	3,65,054	0 2 6	0 3 0	0 5 6
12. North Arcot	12.2	6.1	3,32,818	8,92,780	..	12,25,598	0 2 4	0 1 4	0 3 8
13. South Arcot	6.1	12.2	3,11,921	1,76,823	..	4,88,744	0 1 2	0 6 7	0 7 9
14. Tanjore	1.8	1.8	1,67,664	9,14,205	..	10,81,869	0 2 8	0 2 2	0 4 10
15. Trichinopoly	13.9	13.2	2,29,784	1,87,913	..	4,17,697	0 1 7	0 2 1	0 3 8
16. Madurai	17.6	9.7	2,53,780	3,43,277	..	5,97,057	0 1 5	0 1 8	0 3 1
17. Tinnevely	15.8	7.4	1,71,328	2,04,452	..	3,75,780	0 2 8	0 3 6	0 6 2
18. Coimbatore	13.3	8.5	3,38,759	4,39,073	..	7,77,832	2 4 4	0 4 1	2 4 4
19. The Nilgiris	30.9	..	2,26,650	4,99,976	..	7,26,626	0 2 6	0 4 7	0 6 7
20. Salem	15.6	8.2	3,03,975	3,09,707	..	6,13,682	0 2 1	0 4 7	0 6 8
21. South Canara	6.1	3.1	1,37,111	3,09,707	..	4,46,818	0 0 11	0 2 1	0 3 0
22. Malabar	8.5	4.2	1,58,001	3,47,074	1,708	5,05,783			
Total ..	11.8	7.0	53,47,084	69,40,670	1,708	1,22,89,462	0 2 6	0 3 3	0 5 9

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

STATEMENT showing the particulars of Foreign Liquor Licenses issued in the several Districts during 1898-99 as compared with those issued in 1897-98.

APPENDIX G.

Districts.		CLASS OF LICENSES.																				Total.	Increase or decrease in fees + or -.						
		Wholesale licenses for the sale of liquor (not to be consumed on the premises) to licensed dealers only.				Retail licenses for the sale of				Tavern licenses for the sale of				Refreshment room licenses.				Special licenses.	Auctioneers' licenses.	Chemists' and Druggists' licenses.									
		Foreign liquor.		Beer only.		Foreign liquor.		Beer only.		Foreign liquor.		Beer only.		For rooms under the supervision of Railway and Dock Companies.		For ordinary refreshment rooms.					Occasional licenses.								
		No.	Fees.	No.	Fees.	No.	Fees.	No.	Fees.	No.	Fees.	No.	Fees.	No.	Fees.	No.	Fees.							No.	Fees.	No.	Fees.		
1		2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	
1. Ganjam	{ 1897-98 1898-99	..	..	10	500	..	..	..	..	..	..	..	..	..	1	50	..	..	..	..	..	..	..	..	..	..	11	550	48
2. Vizagapatnam	{ 1897-98 1898-99	2	50	14	460	..	..	..	..	..	..	..	..	2	100	..	..	..	..	..	..	..	..	..	..	..	12	502	2
3. Giddavari	{ 1897-98 1898-99	3	75	22	700	..	..	..	2,852	..	..	..	..	3	150	..	..	..	..	..	..	..	..	..	..	..	19	951	2
4. Kishna	{ 1897-98 1898-99	2	50	12	1,200	..	..	11	3,357	..	..	1	25	3	200	..	..	..	..	..	..	..	..	..	..	..	27	1,122	760
5. Nellore	{ 1897-98 1898-99	2	50	13	850	..	..	15	4,107	..	..	..	..	2	100	..	..	..	..	..	..	..	..	..	..	..	34	4,882	374
6. Ondrapah	{ 1897-98 1898-99	..	..	9	450	..	..	11	2,268	..	..	..	..	1	50	..	..	..	..	..	..	..	..	..	..	..	30	4,463	271
7. Anantapur	{ 1897-98 1898-99	..	..	7	350	..	..	11	2,479	..	..	..	..	3	150	..	..	..	..	..	..	..	..	..	..	..	31	4,867	741
8. Bellary	{ 1897-98 1898-99	1	25	5	250	..	..	6	1,147	..	..	..	..	1	50	..	..	..	..	..	..	..	..	..	..	..	17	2,879	671
9. Kurnool	{ 1897-98 1898-99	1	25	5	250	..	..	6	1,818	..	..	..	..	3	150	..	..	..	..	..	..	..	..	..	..	..	14	1,647	741
10. Madras Town	{ 1897-98 1898-99	35	875	42	4,150	..	..	4	1,181	1	100	2	100	2	100	..	..	..	..	..	..	..	..	..	..	..	19	1,273	478
11. Chingleput	{ 1897-98 1898-99	..	..	5	250	..	..	4	480	..	..	..	..	3	75	..	..	..	..	..	..	..	..	..	..	..	18	1,751	118
12. North Arcot	{ 1897-98 1898-99	..	..	4	200	..	..	4	412	..	..	..	..	3	75	..	..	..	..	..	..	..	..	..	..	..	12	805	..
		35	875	42	4,150	..	..	61	1,80,384	..	..	..	..	8	675	..	..	..	..	..	..	..	..	..	..	..	11	687	..
		41	1,025	48	4,100	..	..	61	1,40,545	..	..	..	..	11	1,200	..	..	..	..	..	..	..	..	..	..	..	238	1,647	..
		..	..	7	350	..	..	7	1,775	..	..	..	..	1	50	..	..	..	..	..	..	..	..	..	..	..	9	1,875	228
		..	..	1	50	..	..	23	11,140	..	..	..	..	3	150	..	..	..	..	..	..	..	..	..	..	..	38	11,865	..
		1	25	11	550	..	..	23	8,120	..	..	..	..	4	200	..	..	..	..	..	..	..	..	..	..	..	39	8,995	2,970
		1	25	11	550	..	..	23	8,120	..	..	..	..	4	200	..	..	..	..	..	..	..	..	..	..	..	39	8,995	2,970

(a) Colombo Arrack retail licenses

(b) Bar licenses.

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

STATEMENT showing the particulars of Foreign Liquor Licenses issued in the several Districts during 1898-99 as compared with those issued in 1897-98—cont.

APPENDIX G—cont.

Districts.		CLASS OF LICENSES.																				Total.	Increase or decrease in fees + or -.																
		Wholesale licenses for the sale of liquor (not to be consumed on the premises) to licensed dealers only.				Retail licenses for the sale of				Tavern licenses for the sale of				Hotel and boarding house licenses.				Refreshment room licenses.						Occasional licenses.				Special licenses.				Auctioneers' licenses.				Chemists' and Druggists' licenses.			
		Foreign liquor.		Beer only.		Foreign liquor.		Beer only.		Foreign liquor.		Beer only.		Hotel and boarding house licenses.		For rooms under the supervision of Railway and Dak Line Companies.		For ordinary refreshment rooms.		Occasional licenses.				Special licenses.		Auctioneers' licenses.		Chemists' and Druggists' licenses.											
		No.	Fees.	No.	Fees.	No.	Fees.	No.	Fees.	No.	Fees.	No.	Fees.	No.	Fees.	No.	Fees.	No.	Fees.	No.	Fees.			No.	Fees.	No.	Fees.	No.	Fees.	No.	Fees.								
1		2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28											
13. South Arcot.		..	..	3	150	..	..	10	821	..	..	..	..	2	100	..	..	..	..	..	..	..	..	..	..	16	1,074	..	136										
1897-98		..	..	2	100	..	..	11	1,004	..	..	..	..	2	100	..	..	..	..	..	..	..	..	..	..	17	1,210	..	113										
1898-99		..	..	20	1,000	..	..	6	1,788	..	..	..	..	2	100	..	..	..	..	..	..	..	..	..	..	30	2,998	..	..										
14. Tanjore ..		..	..	18	900	..	..	6	1,780	..	..	..	..	3	100	..	..	..	..	..	..	..	..	..	..	28	2,886	..	..										
1897-98		..	..	10	500	..	..	..	..	..	..	..	..	1	50	..	..	..	..	..	..	..	..	..	..	18	5,070	..	..										
1897-99		..	..	12	600	1	50	..	..	1	4,505	..	..	1	50	..	..	..	..	..	..	..	..	..	..	16	3,215	..	1,855										
15. Trichinopoly.		..	..	24	1,200	..	..	6	1,552	..	..	..	..	1	50	..	..	..	..	..	..	..	..	..	..	33	2,777	..	523										
1897-98		..	..	21	1,050	..	..	6	1,525	..	..	..	..	2	100	..	..	..	..	..	..	..	..	..	..	30	2,700	..	..										
1897-99		..	..	27	1,050	..	..	6	2,437	..	..	..	..	1	50	..	..	..	..	..	..	..	..	..	..	3	3,667	..	227										
17. Tinnevely ..		..	..	25	1,000	..	..	6	1,140	..	..	..	..	1	50	..	..	..	..	..	..	..	..	..	..	2	2,700	..	..										
1897-98		..	..	18	800	..	..	3	1,140	..	..	..	..	3	150	..	..	..	..	..	..	..	..	..	..	1	10	24	..										
1898-99		..	..	14	700	..	..	3	1,725	..	..	..	..	3	150	..	..	..	..	..	..	..	..	..	..	1	10	24	..										
18. Coimbatore..		..	..	75	14	1,200	4	350	15	30,060	..	..	..	2	100	1	75	2	6	..	..	..	..	..	..	5	50	72	3,555										
1897-98		..	..	3	75	1,200	4	350	15	17,155	..	..	..	2	100	1	75	2	6	..	..	..	..	..	..	5	50	72	..										
1898-99		..	..	75	14	1,200	4	350	15	17,818	15	43,955	7	300	2	100	1	75	1	3	..	..	..	..	..	5	50	72	..										
19. The Nilgiris.		..	..	14	700	..	..	6	2,878	2	443	..	..	2	100	..	..	..	..	..	..	..	..	..	..	4	40	87	20,402										
1897-98		..	..	20	1,000	..	..	6	2,878	2	443	..	..	2	100	..	..	..	..	..	..	..	..	..	..	4	40	87	..										
1898-99		..	..	20	1,000	..	..	6	2,878	2	443	..	..	2	100	..	..	..	..	..	..	..	..	..	..	4	40	87	..										
20. Salem ..		..	..	6	300	..	..	4	103	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	10	103	..	233										
1897-98		..	..	6	300	..	..	4	103	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	10	103	..	..										
1898-99		..	..	6	300	..	..	4	103	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	10	103	..	..										
21. South Canara		..	..	24	1,200	..	..	23	2,570	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	10	103	..	88										
1897-98		..	..	24	1,200	..	..	23	2,570	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	10	103	..	..										
1898-99		..	..	24	1,200	..	..	23	2,570	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	10	103	..	..										
22. Malabar ..		..	..	21	1,050	..	..	21	3,046	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	10	49	375										
1897-98		..	..	21	1,050	..	..	21	3,046	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	10	49	..										
1898-99		..	..	21	1,050	..	..	21	3,046	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	10	49	..										
Total ..		46	1,125	302	18,100	7	350	229	2,46,969	19	35,071	25	2,575	37	4,775	5	2,075	66	639	5	145	10	50	22	220	772	3,08,794	..	23,913										
1897-98		55	1,375	286	17,650	5	250	230	2,06,505	19	52,682	33	3,125	40	1,925	4	1,675	68	894	5	150	6	50	25	260	783	2,84,881	..	..										
1898-99		..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..										

(a) Granted to the Madras Roman Catholic Mission at Trichinopoly for the manufacture of wine from dried raisins.

APPENDIX H.
Stock Account of Opium and Intoxicating Drugs prepared therefrom during 1898-99.

Districts.	Receipts.						Issues.						Intoxicating Drugs Made from Opium.	
	Balance at the beginning of the year.	Quantity imported from India.	Quantity received from other districts.	Total.	Quantity retained in the district.	Quantity sent to other districts.	Quantity sold to vendors of intoxicating drugs.	Dryage.	Total.	Balance on 31st March 1899.	Quantity manufactured during the year.	Quantity retained.	Balance on 31st March 1899.	
	2	3	4	5	6	7	8	9	10	11	12	13	14	
1. Ganjam ..	LB. 3,654	25,965	4,672	LB. 4,672	4,383	LB. 4,318	..	LB. 66	4,449	223	..	..	LB. ..	..
2. Vizagapatam ..	747	27,566	2,889	29,331	19,007	3,356	..	460	23,785	5,171	..	..	..	..
3. Gódvári ..	(a) 1,151	7,012	1,128	9,272	6,159	1,032	..	195	7,317	1,967	..	..	..	..
4. Kistna ..	47	..	555	602	614	..	..	3	617	..	..	..	..	..
5. Nellore ..	15	70	345	430	409	..	..	4	413	17	..	..	..	..
6. Cuddapah ..	43	..	149	192	187	..	..	3	190	2	..	..	..	..
7. Anantapur ..	5	140	377	522	419	3	..	6	467	55	..	..	..	..
8. Bellary ..	75	..	1,037	1,112	983	(c) 103	41	140	1,092	20	..	..	..	..
9. Kurnool ..	(a) 1,873	10,938	..	12,812	3,010	7,827	..	..	10,977	1,855	..	..	..	..
10. Madras Town Circle ..	..	..	70	70	70	..	..	..	..	..	..	..	..	..
11. Chingleput ..	..	..	1,148	1,189	1,114	..	..	13	1,127	62	..	..	..	..
12. North Arcot ..	41	..	205	246	203	..	..	64	267	11	..	..	..	..
13. South Arcot ..	73	..	760	790	764	..	..	18	772	18	..	..	..	..
14. Tanjore ..	30	..	248	286	259	3	..	1	263	23	..	..	..	..
15. Trichinopoly ..	29	..	534	563	521	..	..	3	524	39	..	..	..	..
16. Madura ..	26	..	263	269	249	..	..	6	255	14	..	..	..	..
17. Tinnevely ..	24	..	484	508	496	..	..	4	500	8	..	..	..	..
18. Coimbatore ..	36	..	388	424	382	..	..	4	412	12	..	..	..	..
19. The Nilgiris ..	129	289	454	863	753	26	..	12	817	46	..	..	..	..
20. Salem ..	36	201	464	863	753	..	..	12	817	46	..	..	..	..
21. South Canara ..	30	..	..	..	..	..	..	..	..	..	..	..	..	..
22. Malabar ..	(a) 20	140	(b) 554	884	801	..	..	3	173	80	..	..	..	..
Total ..	8,142	69,104	16,999	94,245	55,152	17,267	107	(g) 1,090	83,616	10,639	183	..	..	..

(a) Revised figure.
(b) Includes 9 lb. of confiscated opium purchased at the Collector's office.
(c) Includes 20 lb. issued to chemists and druggists.
(d) Includes 2 lb. stolen from the Dharmapuri shop.
(e) Sent to the Bangalore State.
(f) Sent to Pudukkottai.
(g) Includes 11 lb. of opium destroyed as unfit for consumption.

APPENDIX I.

STATEMENT showing the Consumption of Opium and Intoxicating Drugs prepared therefrom during 1898-99.

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.		
				1897-98.	1898-99.			Opium.	Opium used in the manufacture of intoxicating drugs.	Total.
				5	6	7	8			
1. Ganjam ..	1,896,803	sq. mls. 8,267	229	56	75	25,291	110.2	LB. 2,937	..	LB. 2,937
2. Vizagapatam ..	2,802,992	17,242	163	190	188	14,910	91.7	15,663	..	15,663
3. Gódvári ..	2,078,782	7,557	265	448	437	4,757	17.5	38,773	..	38,773
4. Kistna ..	1,865,582	8,397	221	73	70	26,508	120.0	4,440	70	4,510
5. Nellore ..	1,463,736	8,765	167	23	27	54,212	324.6	528	..	528
6. Cuddapah ..	1,272,072	8,722	146	24	21	60,575	415.3	627	64	691
7. Anantapur ..	727,984	5,461	133	10	19	72,798	546.1	175	..	175
8. Bellary ..	880,691	5,706	154	15	15	58,713	390.4	269	55	324
9. Kurnool ..	817,811	7,514	109	22	21	38,943	357.8	864	..	864
10. Madras Town Circle ..	676,990	370	1,830	21	19	35,631	19.5	2,301	..	2,301
11. Chingleput ..	978,456	2,751	356	6	7	139,779	398.0	83	..	83
12. North Arcot ..	2,114,487	7,366	287	29	27	78,314	272.8	907	17	924
13. South Arcot ..	2,162,851	5,217	415	11	12	150,238	434.7	205	..	205
14. Tanjore ..	2,228,114	3,709	601	19	18	123,784	206.1	665	..	665
15. Trichinopoly ..	1,372,717	3,631	378	7	7	196,102	518.7	276	..	276
16. Madura ..	2,608,404	8,808	296	(b) 22	19	137,284	462.5	443	..	443
17. Tinnevely ..	1,910,095	5,387	356	10	10	191,609	538.7	288	..	288
18. Coimbatore ..	2,004,839	7,860	255	19	20	100,242	398.0	510	86	596
19. The Nilgiris ..	99,797	957	104	4	4	24,949	239.2	520	..	520
20. Salem ..	1,962,591	7,529	261	24	18	109,033	418.3	768	..	768
21. South Canara ..	1,062,359	3,933	268	6	8	131,645	491.6	205	..	205
22. Malabar ..	(a) 2,641,928	5,587	473	25	26	101,613	214.9	2,087	..	2,087
Total ..	35,616,081	141,036	253	1,064	1,059	33,632	133.2	78,584	292	78,876

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.			
	Opium.	Opium used in the manufacture of intoxicating drugs.	Total.	Sale per shop.		Pass-duty.	Rent of vend areas including miscellaneous items.	Total.		Opium.	Intoxicating drugs.		
												1898-99.	
												12	13	14	15	16	17	18	19	20	21	22
	LB.	LB.	LB.	LB.		RS.	RS.	RS.	RS.	RS. A. P.	RS. A. P.		
1. Ganjam ..	4,883	..	4,883	58.4	.092	..	30,328	..	..	0 5 4	..		
2. Vizagapatam ..	19,007	..	19,007	101.1	.271	..	(c) 81,440	..	..	to 0 8 0	..		
3. Gódvári ..	24,177	..	24,177	55.3	.465	..	1,24,066	..	..	to 0 8 0	..		
4. Kistna ..	6,189	14	6,203	58.6	.134	..	34,046	..	..	to 0 8 0	0 10 0		
5. Nellore ..	614	..	614	22.7	.017	..	6,752	..	..	to 0 12 0	..		
6. Cuddapah ..	409	..	409	19.5	.013	..	3,921	..	..	to 0 8 6	..		
7. Anantapur ..	187	..	187	18.7	.010	..	1,783	..	..	to 0 12 0	..		
9. Bellary ..	419	41	460	30.7	.021	..	5,552	..	..	to 0 8 0	0 8 0		
9. Kurnool ..	983	..	983	46.8	.048	..	7,066	..	..	to 0 12 0	..		
10. Madras Town Circle.	2,990	..	2,990	157.4	.177	..	17,500	..	..	to 0 10 8	..		
11. Chingleput ..	70	..	70	10.0	.002	..	750	..	..	to 0 12 0	..		
12. North Arcot ..	1,114	..	1,114	41.8	.021	..	6,284	..	..	to 0 6 9	..		
13. South Arcot ..	203	..	203	16.9	.004	..	2,734	..	..	to 0 12 0	..		
14. Tanjore ..	754	..	754	41.9	.014	..	5,879	..	..	to 0 8 0	..		
15. Trichinopoly ..	259	..	259	37.1	.008	..	4,833	..	..	to 0 12 0	..		
16. Madura ..	521	..	521	27.4	.008	..	5,147	..	..	to 0 13 0	..		
17. Tinnevely ..	249	..	249	24.9	.005	..	2,052	..	..	to 0 4 8	..		
18. Coimbatore ..	496	..	496	24.8	.010	..	5,259	..	..	to 1 0 0	..		
19. The Nilgiris ..	382	..	382	95.5	.153	..	8,606	..	..	to 0 6 0	..		
20. Salem ..	751	52	803	44.6	.016	..	4,337	..	..	to 0 14 0	..		
21. South Canara ..	172	..	172	21.5	.007	..	2,005	..	..	to 0 7 8	..		
22. Malabar ..	801	..	801	30.8	.012	..	15,829	..	..	to 0 12 0	0 6 6		
Total ..	65,130	107	65,237	61.6	.073	3,37,400	3,76,219	7,13,619	.020	..	..		

(a) Includes a population of 4,393 for Anjengo and Tangasseri.

(b) Revised figure.

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

APPENDIX J.

STATEMENT showing the Convictions, &c., under the Opium Act and Rules during 1898-99.

Districts.	CONVICTIONS.		Number of persons sentenced to imprisonment for a month or less.	Number of persons sentenced to imprisonment for more than a month.	FINES.		CONFISCATIONS.		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 ..	7	7	..	2	5	RS. A. P. 223 0 0	7	RS. A. P. 48 1 0	RS. A. P. 130 0 0
2. Vizagapatam ..	41	48	6	3	43	1,703 0 0	41	424 0 8	775 13 3
3. Gódvári ..	44	47	3	1	47	2,116 0 0	44	708 9 0	641 8 0
4. Kistna ..	12	15	1	1	14	639 0 0	12	6 4 3	127 0 0
5. Nellore ..	..	..	..	..	..	..	..	..	..
6. Cuddapah ..	..	..	..	..	..	..	..	..	..
7. Anantapur ..	..	..	..	..	..	..	..	..	..
8. Bellary ..	1	1	..	..	1	3 0 0	1	0 3 0	..
9. Kurnool ..	..	..	..	..	..	..	..	..	..
10. Madras Town Circle	10	10	..	..	10	282 0 0	10	91 5 0	..
11. Chingleput ..	..	..	..	..	..	..	..	..	..
12. North Arcot ..	3	3	..	..	3	50 0 0	3	0 11 4	15 0 0
13. South Arcot ..	3	3	1	..	2	30 0 0	3	2 2 2	5 0 0
14. Tanjore ..	23	23	3	..	20	440 0 0	23	40 4 4	70 5 0
15. Trichinopoly ..	9	11	3	..	8	380 0 0	9	75 0 0	75 0 0
16. Madura ..	15	17	1	..	16	567 0 0	15	14 3 3	111 0 0
17. Tinnevely ..	2	2	..	..	2	20 0 0	2	..	..
18. Coimbatore ..	5	5	..	..	5	75 0 0	4	46 6 0	13 0 0
19. The Nilgiris ..	2	2	..	..	2	10 0 0	2	1 4 0	2 0 0
20. Salem ..	..	..	..	..	..	..	..	..	..
21. South Canara ..	2	7	..	..	7	11 8 0	1	1 1 6	..
22. Malabar ..	..	..	..	..	..	..	..	..	..
Total ..	179	201	18	7	(a) 185	6,549 8 0	177	1,460 3 6	1,965 10 3

(a) Includes nine persons both fined and imprisoned.

APPENDIX K.

STATEMENT showing the Classification of the Cases convicted under the Opium Act during 1898-99.

Districts.	Smuggling of opium.	Possession of opium without license.	Sale of opium without license.	Sale of intoxicating drugs without license.	Manufacturing intoxicating drugs without license.	Other offences.	Total.
1	2	3	4	5	6	7	8
1. Ganjam ..	..	4	..	1	..	2	7
2. Vizagapatam ..	..	25	4	5	..	6	41
3. Gódvári ..	..	34	1	2	..	1	44
4. Kistna ..	..	7	..	..	2	2	12
5. Nellore ..	..	..	..	..	..	..	..
6. Cuddapah ..	..	..	..	..	..	..	..
7. Anantapur ..	..	..	..	..	..	..	..
8. Bellary ..	..	..	..	..	..	..	..
9. Kurnool ..	..	..	..	..	..	..	..
10. Madras Town Circle	..	..	2	5	..	8	10
11. Chingleput ..	..	..	..	..	..	..	..
12. North Arcot ..	..	3	..	..	..	..	3
13. South Arcot ..	..	..	3	..	..	..	3
14. Tanjore ..	6	13	2	1	..	1	23
15. Trichinopoly ..	..	1	..	3	..	..	9
16. Madura ..	..	7	6	1	..	1	15
17. Tinnevely ..	..	1	..	..	..	1	2
18. Coimbatore ..	..	3	1	..	..	2	5
19. The Nilgiris ..	..	..	..	..	..	..	..
20. Salem ..	..	..	..	..	..	1	2
21. South Canara ..	..	1	..	..	..	..	..
22. Malabar ..	..	..	..	..	..	..	..
Total ..	15	99	19	23	3	20	179

STATEMENT showing the number of Shops for the sale of Hemp Drugs, the Revenue derived and the Quantities of Ganja, Bhang, Majam and other kinds of Intoxicating Drugs retailed in 1898-99 as compared with 1897-98.

Districts.	NUMBER OF SHOPS SOLD.		REVENUE DERIVED.		QUANTITY OF DRUGS RETAILED DURING 1897-98.					QUANTITY OF DRUGS RETAILED DURING 1898-99.				
			1897-98.	1898-99.	Ganja.	Bhang.	Majam.	Other kinds.	Total.	Ganja.	Bhang.	Majam.	Other kinds.	Total.
	1897-98.	1898-99.	RS.	RS.										
	2	3	4	5	6	7	8	9	10	11	12	13	14	15
Ganjam ..	21	19	RS. 2,755	RS. 2,758	SEERS. 1,790	SEERS. 53	SEERS. 119	SEERS. 7	SEERS. 1,969	SEERS. 410	SEERS. 287	SEERS. 69	SEERS. 766	SEERS. 766
Vizagapatam ..	7	10	1,974	2,878	1,468	220	200	..	1,888	396	71	63	..	530
Goddavari ..	7	18	3,351	4,832	3,013	..	45	..	3,058	571	137	12	..	720
Kistna ..	12	16	2,735	3,085	3,970	..	33	..	4,003	2,332	49	..	..	2,372
Nellore ..	14	10	2,185	3,501	3,823	..	287	..	4,110	711	137	94	..	942
Cuddapah ..	10	9	1,831	1,549	2,918	..	..	..	2,918	315	38	..	..	353
Anantapur ..	4	4	284	517	178	..	..	..	178	64	..	..	..	64
Bellary ..	16	16	3,781	7,073	4,518	..	26	..	4,544	1,023	40	1	..	1,064
Kurnool ..	3	2	368	79	394	..	..	..	394	..	..	..	..	..
Madras Town Circle	36	36	10,330	(*) 5,876	6,354	247	3,665	2,438	12,894	2,570	384	3,322	2,064	8,540
Chingleput ..	5	5	975	1,067	746	..	143	..	1,033	172	40	69	101	382
North Arcot ..	13	15	4,770	20,983	4,064	1,070	60	..	5,194	1,016	113	377	..	1,506
South Arcot ..	9	9	3,163	2,730	3,743	..	383	7	4,182	402	..	78	..	480
Tanjore ..	17	18	5,716	9,184	2,910	297	125	652	8,214	1,163	139	36	..	1,630
Trichinopoly ..	12	12	3,444	5,260	1,052	30	738	1,030	2,660	532	75	66	..	1,373
Madras ..	17	23	5,026	12,263	1,569	456	1,375	229	3,658	1,398	327	1,713	..	3,438
Tinnevely ..	13	14	2,732	2,559	..	1,206	..	301	1,567	745	..	..	176	929
Coimbatore ..	9	12	1,634	1,910	620	53	81	304	1,058	275	14	93	286	663
The Nilgiris ..	2	2	486	604	550	..	232	..	732	50	..	21	..	71
Salem ..	8	8	1,137	1,124	796	450	247	..	1,433	151	226	168	..	545
South Canara ..	12	21	1,752	5,661	1,222	..	..	..	1,542	845	84	..	3	932
Malabar ..	20	29	4,637	13,170	827	1,579	23	90	2,519	1,301	84	..	66	1,452
Total ..	272	308	65,235	1,13,513	45,835	5,939	7,972	5,202	64,998	16,442	2,256	6,383	3,687	28,747

(*) Includes Rs. 5 special license fees.

DISPOSAL OF CASES BY THE DEPARTMENT.

• Revised figures.

in the Administration Report for 1897-98 are due to the alterations in the limits of the Sub-Divisions.

various variations noticed between the figures of 1897 as shown here and those given in the Administration Report for 1897-98 are due to the alterations in the limits of the Sub-Divisions.

APPENDIX M—cont.

* Revised figures.

* Revised figures.

APPENDIX N.

CLASSIFIED Statement of Offences against the Abkari Laws reported in the several Sub-Divisions during the year 1898.

Sub-Divisions.	SMUGGLING			Illicit distillation.	Possession of illicitly-distilled spirits.	Sale of illicitly-distilled spirits.	Illicit manufacture of toddy.	Illicit cultivation of the hemp plant.	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	17
Chicacole ..	3	129	..	240	160	31	234	513	54	55	279	2	47	10	34	1,791
Cocanada ..	..	8	..	4	..	..	746	224	98	84	112	..	2	1	2	1,281
Masulipatam ..	50	14	..	9	12	1	97	187	57	219	116	3	64	14	45	888
Nellore ..	..	..	..	41	42	1	838	114	25	120	29	..	15	3	51	1,279
Arcot ..	8	..	..	66	57	1	1,286	790	255	639	229	7	41	66	118	3,563
Bellary ..	331	..	..	24	24	6	229	309	159	72	135	6	20	32	157	1,564
Chingleput ..	..	..	..	1	6	..	754	5	26	111	17	..	6	2	79	1,007
Madras Town Circle.	2	..	..	..	..	..	208	8	13	19	4	..	4	1	2	261
Cuddalore ..	60	..	..	..	2	..	236	67	42	111	48	..	38	9	38	651
Negapatam ..	13	..	..	1	..	..	308	6	69	88	55	..	6	1	20	567
Trichinopoly ..	77	..	..	74	55	2	1,549	285	287	617	111	9	68	68	101	3,303
Tinnevelly ..	20	..	..	..	1	..	782	17	62	80	81	..	23	5	151	1,222
Calicut ..	631	8	1	481	286	5	3,564	175	214	323	844	1	66	1	39	6,639
Total ..	1,195	159	1	941	645	47	10,831	2,700	1,361	2,538	2,060	28	400	213	837	23,986

APPENDIX O.

STATEMENT showing the Demand, Collection and Balance of Excise (Abkari and Opium) Revenue in the Madras Presidency for the year 1898-99.

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 ..	1,067	2,21,547	2,22,614	1,067	2,21,524	2,22,601	..	..	..	13	..	13
Vizagapatam ..	9,293	3,80,462	3,89,755	4,854	3,77,808	3,82,662	4,132	..	4,132	307	2,654	2,961
Gōdāvari ..	7,292	4,59,919	4,67,211	5,080	4,53,780	4,58,860	57	..	57	2,155	6,139	8,294
Kistna ..	1,423	4,61,282	4,62,705	1,423	4,57,439	4,58,862	..	..	..	..	3,843	3,843
Nellore ..	6,113	2,18,985	2,25,098	5,849	2,17,579	2,23,428	..	..	..	264	1,406	1,670
Cuddapah ..	..	1,48,983	1,48,983	..	1,48,634	1,48,634	..	..	..	..	349	349
Anantapur ..	8	1,46,264	1,46,272	8	1,45,806	1,45,814	..	..	..	..	458	458
Bellary ..	..	2,27,452	2,27,452	..	2,26,833	2,26,833	..	..	..	..	619	619
Kurnool ..	942	72,386	73,328	507	70,208	70,715	..	..	..	435	2,178	2,613
Madras Town Circle	1,550	4,17,300	4,18,850	..	4,14,894	4,14,894	1,550	..	1,550	..	2,406	2,406
Chingleput ..	2,231	1,27,386	1,29,617	2,231	1,27,223	1,29,454	..	..	..	..	163	163
North Arcot ..	146	3,32,818	3,32,964	97	3,31,866	3,31,963	49	..	49	..	952	952
South Arcot ..	2,424	3,11,921	3,14,345	2,229	3,09,632	3,11,861	..	..	..	195	2,289	2,484
Tanjore ..	18	1,67,654	1,67,672	1	1,67,605	1,67,606	..	..	..	17	49	66
Trichinopoly ..	18	2,29,784	2,29,802	5	2,28,534	2,28,539	..	..	..	13	1,950	1,263
Madura ..	867	2,53,760	2,54,647	463	2,53,384	2,53,847	..	..	..	404	896	896
Tinnevely ..	..	1,71,328	1,71,328	..	1,71,328	1,71,328	..	..	..	..	1,299	1,299
Coimbatore ..	106	3,38,759	3,38,865	106	3,37,460	3,37,566	..	..	..	..	..	..
The Nilgiris ..	..	2,26,680	2,26,680	..	2,26,680	2,26,680	..	..	..	..	317	317
Salem ..	..	3,03,975	3,03,975	..	3,03,658	3,03,658	..	..	..	..	564	564
South Canara ..	3,575	1,37,111	1,40,686	1,121	1,36,547	1,37,668	109	..	109	2,345	564	2,909
Malabar ..	5,148	1,58,001	1,63,149	2,967	1,57,049	1,60,016	1,678	..	1,678	508	952	1,455
Total ..	42,221	55,13,777	55,55,998	28,008	54,85,481	55,13,489	7,575	..	7,575	6,638	28,296	34,934

Country spirits and Toddy combined.

Malabar ..	..	1,708	1,708	..	1,708	1,708	..	..	..	..	..	..
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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 ..	7,270	38,145	45,415	5,780	36,800	42,080	859	..	859	631	1,845	2,476
Vizagapatam ..	5,189	86,008	91,197	4,159	81,480	85,639	612	145	757	418	4,388	4,801
Gōdāvari ..	32,292	6,71,527	7,03,819	31,624	6,34,623	6,66,247	359	..	359	309	36,904	37,213
Kistna ..	48,164	3,64,037	4,12,201	44,814	3,25,874	3,70,688	529	..	529	2,821	38,163	40,984
Nellore ..	3,896	1,29,689	1,33,584	3,545	1,24,432	1,27,977	211	..	211	139	5,257	5,396
Cuddapah ..	4,564	1,26,073	1,30,637	4,535	1,23,423	1,27,958	29	15	44	..	2,635	2,635
Anantapur ..	7,057	3,18,911	3,25,968	5,370	2,69,843	3,05,213	1,587	..	1,587	100	19,068	19,168
Bellary ..	12,932	3,30,179	3,43,111	11,588	3,18,137	3,29,725	1,120	..	1,120	224	12,042	12,266
Kurnool ..	33,338	2,72,131	3,05,469	22,941	2,66,114	2,89,055	44	1,128	1,172	10,353	4,889	15,242
Madras Town Circle	14,718	5,60,522	5,75,240	9,790	5,50,269	5,60,059	3,533	..	3,533	1,395	10,253	11,648
Chingleput ..	6,481	2,37,168	2,43,649	6,144	2,29,954	2,36,098	34	..	34	303	7,214	7,517
North Arcot ..	10,970	3,92,780	4,03,750	10,460	3,78,621	3,89,081	125	..	125	385	14,169	14,544
South Arcot ..	11,644	1,76,823	1,88,467	10,955	1,64,560	1,75,535	413	69	482	276	12,174	12,450
Tanjore ..	3,869	9,14,205	9,18,074	2,166	9,05,215	9,07,381	1,054	..	1,054	649	8,990	9,639
Trichinopoly ..	1,358	1,87,913	1,89,271	1,268	1,85,382	1,86,650	88	..	88	7	2,581	2,588
Madura ..	10,602	3,43,277	3,53,879	9,570	3,23,559	3,33,129	51	..	51	981	19,718	20,699
Tinnevely ..	4,757	2,04,452	2,09,209	4,390	1,99,397	2,03,787	178	..	178	189	5,055	5,244
Coimbatore ..	15,551	4,39,073	4,54,624	13,726	4,27,529	4,41,255	1,136	87	1,223	689	11,457	12,146
Salem ..	3,222	4,99,976	5,03,198	2,861	4,95,206	4,98,067	340	4	344	21	4,766	4,787
South Canara ..	7,082	3,00,707	3,07,789	6,736	2,97,392	3,04,128	168	..	168	183	3,815	3,998
Malabar ..	37,967	3,47,074	3,85,041	22,357	3,41,632	3,63,989	7,704	23	7,727	7,906	5,419	13,325
Total ..	2,82,922	69,40,670	72,23,592	2,34,779	67,08,962	69,43,741	20,164	1,471	21,635	27,979	2,30,237	2,58,216

APPENDIX O—cont.

Statement showing the Demand, Collection and Balance of Excise (Abkari and Opium) Revenue in the Madras Presidency for the year 1898-99—cont.

Foreign Liquor.

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
Ganjām ..	Rs. 134	Rs. 1,911	Rs. 2,045	Rs. 134	Rs. 1,911	Rs. 2,045	..	..	..	..	..	..
Vizagapatam ..	..	851	2,045	..	851	2,045	..	..	..	..	..	..
Godāvari ..	..	4,882	4,882	..	4,882	4,882	..	..	..	..	..	..
Kistna ..	..	4,882	4,882	..	4,882	4,882	..	..	..	..	..	..
Nellore ..	29	2,979	3,008	25	2,979	3,004	..	..	..	..	..	..
Cuddapah ..	..	3,620	3,620	..	3,599	3,599	..	..	..	..	..	..
Anantapur ..	..	1,648	4,648	..	4,648	4,648	..	..	..	..	..	..
Bellary ..	..	1,751	1,751	..	1,751	1,751	..	..	..	..	..	..
Kurnool ..	..	687	687	..	687	687	..	..	..	..	..	..
Madras Town ..	..	..	..	..	..	..	..	..	..	..	..	..
Chingleput ..	1,727	1,74,517	1,76,244	500	1,66,545	1,67,045	1,227	4,547	5,774	..	3,425	3,425
North Arcot ..	..	1,875	1,875	..	1,875	1,875	..	..	..	..	..	..
South Arcot ..	..	22,729	22,729	..	21,652	21,652	..	..	..	..	..	..
Tanjore ..	..	5,741	5,741	..	5,741	5,741	..	..	..	..	..	..
Trichinopoly ..	..	2,885	2,885	..	2,885	2,885	..	..	..	..	..	..
Madura ..	..	3,711	3,711	..	3,711	3,711	..	..	..	..	..	..
Tinnevely ..	..	2,700	2,700	..	2,700	2,700	..	..	..	..	..	..
Coimbatore ..	..	3,894	3,894	..	3,894	3,894	..	..	..	..	..	..
The Nilgiris ..	1,857	16,977	17,834	1,857	14,089	16,546	..	..	..	..	1,288	1,288
Salem ..	..	99,143	99,143	..	99,143	99,143	..	..	..	..	..	..
South Canara ..	..	3,888	3,888	..	3,528	3,528	..	360	360	..	..	..
Malabar ..	55	4,315	4,400	55	4,345	4,400	..	..	..	..	..	..
Total ..	3,802	3,68,107	3,71,909	2,571	3,57,369	3,59,940	1,227	4,907	6,134	4	5,831	5,835

Hemp Drugs.

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
Ganjām ..	Rs. 63	Rs. 2,758	Rs. 2,821	Rs. 56	Rs. 2,758	Rs. 2,814	Rs. 7	..	Rs. 7	..	..	..
Vizagapatam ..	108	2,378	2,486	56	2,307	2,363	..	..	..	50	71	121
Godāvari ..	..	4,932	4,932	..	4,900	4,900	..	..	..	..	32	32
Kistna ..	..	8,085	8,085	..	8,085	8,085	..	..	..	..	..	..
Nellore ..	..	3,901	3,901	..	3,901	3,901	..	..	..	..	..	..
Cuddapah ..	93	1,549	1,642	20	1,524	1,544	73	..	73	..	25	25
Anantapur ..	20	617	637	20	517	537	..	..	..	..	..	..
Bellary ..	20	7,073	7,093	20	7,073	7,093	..	..	..	..	..	..
Kurnool ..	61	79	140	61	79	140	..	..	..	..	..	..
Madras Town ..	..	..	..	..	..	..	..	..	..	..	..	..
Chingleput ..	64	5,876	5,940	20	5,876	5,896	44	..	44	..	..	..
North Arcot ..	..	1,067	1,067	..	1,067	1,067	..	..	..	..	..	..
South Arcot ..	..	20,983	20,983	..	20,983	20,983	..	..	..	..	..	..
Tanjore ..	..	2,720	2,720	..	2,720	2,720	..	..	..	..	..	..
Trichinopoly ..	..	9,184	9,184	..	9,184	9,184	..	..	..	..	..	..
Madura ..	205	5,250	5,250	..	5,250	5,250	..	..	..	..	..	..
Tinnevely ..	..	12,263	12,468	205	11,443	11,648	..	..	..	..	..	..
Coimbatore ..	..	2,529	2,529	..	2,529	2,529	..	..	..	820	820	..
The Nilgiris ..	..	1,910	1,910	..	1,910	1,910	..	..	..	..	..	..
Salem ..	..	604	604	..	604	604	..	..	..	..	..	..
South Canara ..	..	1,124	1,124	..	1,124	1,124	..	..	..	..	..	..
Malabar ..	..	5,561	5,561	..	5,561	5,561	..	..	..	..	..	..
Total ..	632	1,13,513	1,14,145	458	1,12,565	1,13,023	124	..	124	50	948	998

APPENDIX O—cont.

Statement showing the Demand, Collection and Balance of Excise (Abkari and Opium) Revenue in the Madras Presidency for the year 1898-99—cont.

Miscellaneous.

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
Ganjām ..	Rs. 744	Rs. 744	Rs. 744	Rs. 744	Rs. 744	Rs. 744	..	..	..	..	..	..
Vizagapatam ..	..	2,167	2,167	..	2,167	2,167	..	..	..	..	..	..
Godāvari ..	420	8,093	8,513	366	2,505	2,871	54	..	54	..	588	588
Kistna ..	18	836	854	18	829	847	..	..	..	..	13	13
Nellore ..	..	1,530	1,530	..	1,530	1,530	..	..	..	..	..	..
Cuddapah ..	..	1,107	1,107	..	1,107	1,107	..	..	..	..	..	..
Anantapur ..	..	1,119	1,119	..	969	969	..	..	..	..	150	150
Bellary ..	1	2,779	2,780	1	2,779	2,780	..	..	..	..	..	..
Kurnool ..	..	1,881	1,881	..	1,881	1,881	..	..	..	..	..	..
Madras Town ..	..	..	..	..	..	..	..	..	..	..	..	..
Chingleput ..	1,517	13,326	14,843	1,045	12,362	13,407	218	22	240	254	942	1,196
North Arcot ..	110	3,524	3,634	105	3,376	3,481	..	..	..	5	158	163
South Arcot ..	..	6,142	6,142	..	6,142	6,142	..	..	..	..	..	..
Tanjore ..	174	6,511	6,685	159	6,043	6,202	2	13	15	13	455	468
Trichinopoly ..	82	1,115	1,197	65	1,052	1,117	12	..	12	5	63	68
Madura ..	1	1,901	1,902	..	1,825	1,825	1	..	1	..	76	76
Tinnevely ..	..	4,416	4,416	..	4,416	4,416	..	..	..	..	..	..
Coimbatore ..	410	5,988	6,398	90	5,669	5,759	233	168	391	87	161	248
The Nilgiris ..	..	120	120	..	120	120	..	..	..	..	..	..
Salem ..	..	4,134	4,134	..	4,126	4,126	..	..	..	..	8	8
South Canara ..	13	4,448	4,461	13	4,448	4,461	..	..	..	..	..	..
Malabar ..	7,398	7,593	14,991	2,196	2,295	4,491	3,723	1,219	4,942	1,479	4,079	5,558
Total ..	10,144	77,861	88,005	4,058	69,766	73,814	4,243	1,412	5,655	1,843	6,893	8,536

Total (Abkari).

Districts.	DEMAND.			COLLECTION.			AMOUNT WRITTEN OFF.			BALANCE.		
	Arrears.	Current.	Total.	Arrears.	Current.	Total.	Arrears.	Cur- rent.	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.
Ganjám ..	8,534	2,05,105	2,73,639	7,037	2,63,247	2,70,284	866	..	866	631	1,868	2,499
Vizagapatam ..	14,588	4,71,866	4,86,454	9,069	4,64,613	4,73,682	4,744	145	4,889	775	7,108	7,883
Godávari ..	40,004	11,44,358	11,84,357	37,070	11,00,690	11,37,760	470	..	470	2,464	43,663	46,127
Kistna ..	49,605	8,39,122	8,88,727	48,255	7,97,103	8,45,358	529	..	529	2,821	42,019	44,840
Nellore ..	10,037	3,57,084	3,67,121	9,419	3,50,421	3,59,840	211	..	211	407	8,863	9,070
Cuddapah ..	4,657	2,81,932	2,85,989	4,555	2,78,287	2,82,842	102	15	117	..	3,030	3,030
Anantapur ..	7,085	4,71,459	4,78,544	5,368	4,51,768	4,57,131	1,587	..	1,587	100	19,676	19,776
Bellary ..	12,953	5,69,234	5,82,187	11,609	5,56,573	5,68,182	1,120	..	1,120	224	12,661	12,885
Kurnool ..	34,341	3,47,164	3,81,505	23,509	3,38,949	3,62,458	44	1,128	1,172	10,788	7,087	17,875
Madras Town ..												
Circle ..	10,576	11,71,541	11,81,117	11,355	11,49,946	11,61,301	8,572	4,589	11,141	1,649	17,026	18,675
Chingleput ..	8,822	3,71,030	3,79,852	8,480	3,63,495	3,71,975	34	..	34	308	7,535	7,843
North Arcot ..	11,116	7,75,452	7,86,568	10,557	7,59,264	7,69,821	174	..	174	385	16,188	16,573
South Arcot ..	14,068	5,00,582	5,14,650	13,184	4,86,050	4,99,234	413	69	482	471	14,463	14,934
Tanjore ..	4,061	11,00,439	11,04,500	2,326	10,90,932	10,93,258	1,056	13	1,069	679	9,494	10,173
Trichinopoly ..	1,458	4,27,778	4,29,231	1,338	4,23,929	4,25,267	95	..	95	25	3,844	3,869
Madura ..	11,675	6,13,321	6,25,636	10,238	5,92,911	6,03,149	52	..	52	1,385	21,010	22,395
Tinnevely ..	4,757	8,86,619	8,91,378	4,390	3,81,564	3,85,954	178	..	178	189	50,55	5,244
Coimbatore ..	17,924	8,01,707	8,19,631	15,779	7,87,257	8,03,036	1,389	245	1,634	776	14,205	14,981
The Nilgiris ..	..	3,26,547	3,26,547	..	3,26,547	3,26,547	..	..	..	..	..	..
Salem ..	3,222	8,13,097	8,16,819	2,861	8,07,843	8,10,503	340	364	704	21	5,091	5,112
South Canara ..	10,670	4,48,818	4,58,988	7,870	4,44,439	4,52,309	272	..	272	2,528	3,879	6,407
Malabar ..	50,568	5,31,891	5,82,459	27,575	5,20,199	5,47,774	13,105	1,242	14,347	9,888	10,450	20,338
Total ..	3,39,721	1,30,16,636	1,33,56,357	2,69,874	1,27,35,841	1,30,05,715	33,338	7,790	41,128	36,514	2,72,005	3,08,519

APPENDIX O—cont.

Statement showing the Demand, Collection and Balance of Excise (Abkari and Opium) Revenue in the Madras Presidency for the year 1898-99—cont.

Opium.

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 ..	9,473	30,328	39,801	9,473	24,308	33,779	..	..	..	6,022	6,022	..
Vizagapatam ..	2,592	1,96,240	1,98,832	2,592	1,93,195	1,95,787	..	..	..	3,045	3,045	..
Gōdāvari ..	10,052	2,52,866	2,62,918	6,795	2,52,139	2,58,934	1,245	..	1,245	..	..	..
Kistna ..	1,643	69,046	70,689	1,643	65,714	67,357	..	..	..	3,332	3,332	..
Nellore ..	130	6,753	6,883	130	6,569	6,699	..	..	..	184	184	..
Cuddapah ..	145	4,271	4,416	145	4,271	4,416	..	..	..	..	..	..
Anantapur ..	164	1,783	1,947	164	1,432	1,596	..	..	..	351	351	..
Bellary ..	397	6,253	6,650	397	5,955	6,352	..	..	..	268	268	..
Kurnool ..	1,506	7,066	8,572	1,103	5,300	6,403	..	..	..	403	1,766	2,169
Madras Town	..	..	..	..	..	..	..	..	..	..	..	..
Circle ..	3,712	72,104	75,816	3,712	72,104	75,816	..	..	..	..	..	..
Chingleput ..	2,686	751	3,437	107	751	858	..	..	..	2,579	..	2,579
North Arcot ..	113	6,288	6,401	113	6,288	6,401	..	..	..	..	..	..
South Arcot ..	192	2,734	2,926	192	2,685	2,877	..	..	..	49	..	49
Tanjore ..	17	5,880	5,897	17	5,704	5,721	..	..	..	176	..	176
Trichinopoly ..	25	4,834	4,859	25	4,834	4,859	..	..	..	..	..	..
Madura ..	254	5,147	5,401	195	3,844	4,039	50	..	50	1,303	1,303	..
Tinnevely ..	463	2,052	2,515	463	1,966	2,429	..	..	..	86	86	..
Coimbatore ..	434	5,259	5,693	434	4,327	4,761	..	..	..	932	932	..
The Nilgiris ..	..	8,606	8,606	..	8,606	8,606	..	..	..	..	..	..
Salem ..	166	5,787	5,953	166	5,787	5,953	..	..	..	..	..	..
South Canara ..	..	3,055	3,055	..	3,055	3,055	..	..	..	..	..	..
Malabar ..	2,776	16,529	19,305	2,776	14,250	17,026	..	..	..	2,279	2,279	..
Total ..	36,940	7,13,632	7,50,572	30,642	6,93,412	7,24,054	1,324	..	1,324	4,974	20,220	25,194

Total Excise.

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 ..	18,007	2,95,433	3,13,440	16,510	2,87,553	3,04,063	866	..	866	631	7,680	8,611
Vizagapatam ..	17,180	6,68,106	6,85,286	11,661	6,57,808	6,69,469	4,744	145	4,889	775	10,153	10,928
Gōdāvari ..	50,056	13,97,219	14,47,275	43,865	13,53,129	13,96,994	1,735	..	1,735	4,456	44,090	46,546
Kistna ..	51,248	9,03,168	9,54,416	47,898	8,62,817	9,10,715	529	..	529	2,821	45,351	48,172
Nellore ..	10,167	3,63,837	3,74,004	9,549	3,56,990	3,66,539	211	..	211	407	6,847	7,254
Cuddapah ..	4,802	2,85,603	2,90,405	4,700	2,82,558	2,87,258	102	15	117	..	3,030	3,030
Anantapur ..	7,249	4,73,242	4,80,491	5,562	4,53,215	4,58,777	1,587	..	1,587	100	20,027	20,127
Bellary ..	13,350	5,75,437	5,88,787	12,006	5,62,558	5,74,564	1,120	..	1,120	224	12,929	13,153
Kurnool ..	35,847	3,54,230	3,90,077	24,612	3,44,249	3,68,861	44	1,128	1,172	11,191	8,853	20,044
Madras Town	..	..	..	..	..	..	..	..	..	..	..	..
Circle ..	23,288	12,43,645	12,66,933	15,067	12,22,050	12,37,117	6,572	4,569	11,141	1,649	17,026	18,675
Chingleput ..	11,508	3,71,781	3,83,289	8,587	3,64,246	3,72,833	34	..	34	2,887	7,535	10,422
North Arcot ..	11,229	7,81,740	7,92,969	10,670	7,65,552	7,76,222	174	..	174	385	16,188	16,573
South Arcot ..	14,260	5,03,316	5,17,576	13,376	4,88,735	5,02,111	413	69	482	471	14,512	14,988
Tanjore ..	4,078	11,06,319	11,10,397	2,343	10,96,636	10,98,979	1,056	13	1,069	679	9,670	10,349
Trichinopoly ..	1,483	4,32,607	4,34,090	1,363	4,28,763	4,30,126	95	..	95	25	3,844	3,869
Madura ..	11,929	6,19,068	6,30,997	10,433	5,96,755	6,07,188	111	..	111	1,385	22,313	23,698
Tinnevely ..	5,220	3,88,671	3,93,891	4,853	3,83,530	3,88,383	178	..	178	189	5,141	5,380
Coimbatore ..	18,358	3,06,966	3,25,324	16,213	3,05,584	3,21,797	1,369	245	1,614	776	15,137	16,913
The Nilgiris ..	..	3,35,153	3,35,153	..	3,35,153	3,35,153	..	..	..	..	..	..
Salem ..	3,388	8,18,884	8,22,272	3,027	8,13,429	8,16,456	340	364	704	21	5,091	5,112
South Canara ..	10,670	4,51,373	4,62,043	7,870	4,47,494	4,55,364	272	..	272	2,528	3,879	6,407
Malabar ..	53,344	5,48,420	6,01,764	30,351	5,34,449	5,64,800	13,105	1,242	14,347	9,888	12,729	22,617
Total ..	3,76,661	1,37,29,268	1,41,05,929	3,00,516	1,34,29,253	1,37,29,769	34,657	7,790	42,447	41,483	2,92,225	3,33,713

APPENDIX P.

COMPARATIVE Statement of Collections of Excise Revenue for the year 1898-99 according to the Demand, Collection and Balance Statement.

Districts.	COUNTRY SPIRITS.		COUNTRY SPIRITS AND TODDY COMBINED.		TODDY.		FOREIGN LIQUOR.		HEMP DRUGS.	
	1897-98.	1898-99.	1897-98.	1898-99.	1897-98.	1898-99.	1897-98.	1898-99.	1897-98.	1898-99.
1	2	3	4	5	6	7	8	9	10	11
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
1. Ganjām ..	2,26,149	2,22,601	..	..	37,807	42,080	2,430	2,045	2,897	2,814
2. Vizagapatam ..	3,75,494	3,82,662	..	..	83,541	86,639	853	851	1,868	2,363
3. Gōdāvari ..	4,41,083	4,68,860	..	..	6,65,369	6,66,247	4,122	4,882	3,351	4,900
4. Kistna ..	5,25,543	4,68,862	..	..	3,06,025	3,70,688	4,767	4,882	2,851	8,085
5. Nellore ..	2,71,661	2,23,428	..	..	1,35,823	1,27,977	2,679	3,004	2,226	3,901
6. Cuddapah ..	2,39,532	1,48,634	..	..	1,26,331	1,27,958	2,879	3,699	1,838	1,544
7. Anantapur ..	1,58,982	1,45,814	..	..	3,17,251	3,05,213	2,692	4,648	264	537
8. Bellary ..	1,78,735	2,26,833	..	..	3,56,805	3,29,725	3,803	1,751	3,761	7,093
9. Kurnool ..	32,611	70,715	..	..	2,06,179	2,89,055	805	667	344	140
10. Madras Town	..	..	..	..	..	..	..	..	..	..
Circle ..	4,77,585	4,14,894	..	..	6,03,813	5,60,059	1,90,224	1,67,045	10,286	5,896
11. Chingleput ..	1,40,204	1,29,454	..	..	2,84,458	2,36,098	1,647	1,875	975	1,067
12. North Arcot ..	4,48,281	3,31,963	..	..	4,12,699	3,89,081	29,157	21,652	4,770	20,983
13. South Arcot ..	4,22,098	3,11,861	..	..	2,24,976	1,75,635	10,810	5,741	3,153	2,720
14. Tanjore ..	2,00,238	1,67,606	..	..	9,30,246	9,07,381	2,998	2,885	5,716	9,184
15. Trichinopoly ..	2,31,757	2,28,539	..	..	1,71,248	1,86,650	6,168	3,711	3,444	5,250
16. Madura ..	2,81,591	2,53,847	..	..	3,56,810	3,83,129	2,277	2,700	4,945	11,648
17. Tinnevely ..	1,80,779	1,71,328	..	..	2,08,067	2,03,787	3,667	3,894	1,722	2,529
18. Coimbatore ..	3,91,560	3,37,566	..	..	4,24,702	4,41,255	22,452	16,546	6,334	1,910
19. The Nilgiris ..	2,27,543	2,26,880	..	..	..	..	1,17,736	99,143	495	604
20. Salem ..	3,16,806	3,03,658	..	..	5,18,689	4,98,067	4,121	3,528	1,127	1,124
21. South Canara ..	1,63,818	1,37,668	..	..	3,13,754	3,04,128	403	491	1,782	5,561
22. Malabar ..	1,70,594	1,60,016	1,860	1,708	3,69,551	3,63,980	3,884	4,400	4,737	13,170
Total ..	61,02,624	55,13,489	1,860	1,708	71,14,144	69,43,741	4,20,574	3,59,940	65,186	1,18,023

Districts.	MISCELLANEOUS.		TOTAL, ABKARI.		OPIUM.		GRAND TOTAL (EXCISE).		Increase or decrease	
	1897-98.	1898-99.	1897-98.	1898-99.	1897-98.	1898-99.	1897-98.	1898-99.		
	12	13	14	15	16	17	18	19		20
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	
1. Ganjām ..	881	744	2,70,164	2,70,234	35,442	33,779	3,05,606	3,04,063	—	1,543
2. Vizagapatam ..	346	2,167	4,62,102	4,73,682	1,72,168	1,95,787	6,34,270	6,69,469	+	35,199
3. Gōdāvari ..	2,455	2,871	11,16,380	11,37,760	3,09,428	2,59,234	14,25,808	13,96,994	—	28,814
4. Kistna ..	985	841	8,40,171	8,43,358	51,664	67,357	8,91,735	9,10,715	+	18,980
5. Nellore ..	838	1,530	4,13,227	3,59,840	6,644	6,699	4,19,871	3,66,539	—	53,332
6. Cuddapah ..	897	1,107	3,71,477	2,82,842	7,115	4,416	3,78,592	2,87,258	—	91,334
7. Anantapur ..	474	969	4,79,642	4,57,181	1,839	1,596	4,81,482	4,58,777	—	22,705
8. Bellary ..	411	2,780	5,43,515	5,08,182	6,483	6,382	5,49,998	5,74,564	+	24,566
9. Kurnool ..	1,392	1,881	3,01,331	3,62,456	5,988	6,403	3,07,269	3,68,861	+	61,592
10. Madras Town Circle ..	10,961	13,407	12,92,869	11,61,301	64,342	75,816	13,57,211	12,37,117	—	1,20,094
11. Chingleput ..	3,007	3,481	4,30,291	3,71,975	1,722	858	4,32,013	3,72,833	—	59,180
12. North Arcot ..	5,378	6,142	9,00,285	7,69,821	7,135	6,461	9,07,420	7,70,222	—	1,31,198
13. South Arcot ..	3,854	3,377	6,64,891	4,99,234	1,708	2,877	6,66,599	5,02,111	—	1,64,488
14. Tanjore ..	7,873	6,302	11,47,071	10,93,258	3,519	5,791	11,50,590	10,98,979	—	51,611
15. Trichinopoly ..	1,684	1,117	4,14,301	4,25,267	2,388	4,859	4,16,689	4,30,126	—	13,437
16. Madura ..	1,615	1,825	6,47,268	6,03,149	4,237	4,039	6,51,505	6,07,188	—	44,317
17. Tinnevely ..	3,570	4,418	3,98,805	3,85,954	2,297	2,429	4,01,072	3,88,383	—	12,689
18. Coimbatore ..	2,802	5,759	8,43,150	8,03,036	4,705	4,761	8,47,855	8,07,797	—	40,058
19. The Nilgiris ..	94	120	3,45,868	3,26,547	9,472	8,606	3,55,340	3,35,153	—	20,187
20. Salem ..	4,150	4,126	8,44,923	8,10,503	8,159	5,953	8,53,082	8,15,456	—	36,626
21. South Canara ..	6,127	4,461	4,85,884	5,52,309	2,465	3,055	4,88,349	4,55,364	—	32,985
22. Malabar ..	6,187	4,491	5,66,813	5,47,774	22,304	17,026	5,79,117	5,64,800	—	14,317
Total ..	66,011	73,814	1,37,70,429	1,30,05,715	7,31,044	7,24,954	1,45,01,473	1,37,29,769	—	7,71,704

DETAIL OF GROSS RECEIPTS DURING THE YEAR BY DISTRICTS FROM																														
Districts.	Imported liquors and spirits excised at the tariff rate of duty.				Country spirits.										Country spirits and fermented liquors.				Opium and its preparations including poppy heads.				Drugs, other than opium.				Fines, forfeitures and miscellaneous.			
	Beer.				Totally.				Totally.				Totally.				Totally.				Totally.				Totally.					
	Country spirits.				Totally.				Totally.				Totally.				Totally.				Totally.				Totally.					
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28		
License fees.	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.	RS.	RS.		
Bangan	562	1,519	2,045	1,155,768	144	1,06,787	2,22,601	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...			
Isazapatlan	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...			
Coahuila	4,882	1,44,990	4,882	2,91,530	103	5,286	3,25,062	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...			
Veracruz	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...			
Chihuahua	3,904	2,91,530	4,882	2,91,530	495	92,133	2,23,425	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...			
Coahuila	3,399	70,916	494	71,114	1,114	1,18,631	1,48,631	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...			
Veracruz	2,218	2,439	4,688	1,10,142	483	36,136	1,45,814	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...			
Veracruz	1,651	...	1,651	1,54,445	483	71,558	2,25,875	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...			
Veracruz	697	...	697	1,57,850	388	42,259	79,115	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...			
Veracruz	1,432	249	2,683	95,885	323	1,18,671	44,834	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...			
Veracruz	1,575	90,860	1,875	90,860	315	38,779	1,29,454	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...			
Veracruz	7,818	3,334	21,652	2,22,730	145	1,05,498	3,31,453	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...			
Veracruz	1,210	4,834	3,741	1,83,661	157	1,89,865	1,75,535	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...			
Veracruz	2,883	...	2,883	1,01,860	318	66,370	2,28,638	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...			
Veracruz	765	468	1,138	1,01,860	626	97,465	2,23,847	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...			
Veracruz	2,709	...	2,709	1,05,762	626	61,532	1,71,328	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...			
Veracruz	3,894	...	3,894	1,10,261	535	1,17,577	3,37,339	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...			
Veracruz	8,151	7,392	16,542	2,24,579	930	1,17,577	3,37,339	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...			
Veracruz	19,913	14,449	34,362	7,08,447	257	1,58,625	1,58,625	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...			
Veracruz	5,491	...	5,491	58,913	43	73,388	3,37,638	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...			
Veracruz	4,969	131	4,400	1,61,277	435	69,012	1,61,274	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...			
Total	2,29,648	68,675	2,62,923	31,57,535	10,490	25,47,242	53,13,107	14,610	53,177	67,617	37,71,566	77,076	39,95,150	89,45,741	3,68,990	276	3,84,898	7,54,092	330	34,588	78,105	1,13,023	43,759	20,607	75,363	1,37,61,866	9,91,676	1,27,69,395		

[illegible]

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

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.					OPUM AND ITS PREPARATIONS.				OTHER DRUGS—GANJA, Bhang AND OTHER PREPARATIONS OF THE HEMP PLANT.			
Districts		Gross Imperial Gallons issued.*	Average strength.	Rate of Duty per Gallon of London proof.	Issues in Imperial Gallons.				Rate of Duty per Gallon of London proof.	Issues in Seers from Government Treasuries (or in districts where the supply is not derived entirely from Government Treasuries sold by retail).	Price per Seer.		Amount sold by retail.									
					20° Under-proof.	30° Under-proof.	60° Under-proof.	70° Under-proof.	Total in terms of proof strength.		Wholesale, i.e., price at which Opium is issued from the Treasury.	Retail average price at which Opium is sold by retail.	Ganja.	Bhang.	Other preparations.	Total.						
		GALLS.		RS.	GALLS.	GALLS.	GALLS.	GALLS.	GALLS.	RS. A. P.	RS. A. P.	RS. A. P.	SEERS.	SEERS.	SEERS.	SEERS.						
1		2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17					
Ganjam	...	235			44	18,573	81,987		45,831	2 8 0	2,191	26 10 8	410	287	69	...	765					
Vizagapatam	...	...			307	75,384	9,777		59,925	...	9,803	26 0 0	396	71	63	...	530					
Godavari	...	...			961	97	36,497	424,995	142,934	...	12,058	22 14 8	571	137	12	...	729					
Kistna	...	...			11,380	1,396	66,299	4,417	577	...	3,102	20 0 0	...	...	...	...	2,372					
Rest of the district	...	...				44,451			31,116	...	307	20 0 0	2,332	40	...	...	942					
Nellore	...	284			17,157	12,197			22,288	...	205	42 8 0	711	137	94	...	942					
Cuddapah	...	149			6,115	9,164			11,307	...	93	20 0 0	...	...	...	...	333					
Anantapur	...	117			7,787	48,617			40,231	...	230	20 0 0	...	...	...	...	64					
Bellary	...	129			10,666	2,704			17,541	...	492	20 0 0	1,025	40	1	...	1,064					
Kurnool	...	4,891			...	63,829	...	...	4,674	...	1,405	20 33 4	...	...	...	...	8,640					
Madras Town Circle	...	15			...	12,516	...	...	16,776	5 10 0	35	16 0 0	2,576	384	3,522	2,084	8,640					
Rest of the Circle	...	...			...	28,551	...	...	48,692	...	527	16 0 0	172	40	60	101	382					
Chingleput	...	129			6,132	62,553			48,692	...	527	33 12 0	...	113	577	...	1,566					
North Arcot	...	4			1,510	71,007	8		50,916	...	101	42 1 4	...	...	...	...	480					
South Arcot	...	...			15	38,839			27,569	...	377	20 00 0	1,368	130	36	291	1,620					
Tanjore	...	496			638	50,645			35,962	4 8 0	129	20 00 0	532	75	66	700	1,373					
Trichinopoly	...	...			...	50,671			35,470	...	260	20 22 8	1,368	327	1,713	...	3,438					
Madura	...	25			...	36,187			25,331	...	125	20 39 0	745	8	...	176	629					
Tinnevely	...	...			...	19,071			48,393	...	248	20 79 0	...	...	...	...	688					
Coimbatore	...	359			43,766				30,396	5 10 0	191	20 60 0	275	14	93	286	71					
The Nilgiris	...	4,323			326	67,734			47,716	4 6 0	402	20 31 0	57	...	21	...	...					
Salem	...	142			...	...			...	...	...	20 30 0	157	226	168	...	545					
Mangalore, Uppinangadi and Kasargod taluks excluding the Hoisting area; and Kasargod still-areas for the first time.	...	...			37	37,332	22,684		29,202	2 2 3	85	55 0 0	...	...	...	3	932					
Rest of the district.	...	...			...	10,213	...	...	22,875	5 10 0	...	20 80 0	...	...	...	...	...					
Wundul tank	...	...			...	3,179	...	...	2,866	(a) 1 9 0	...	...	...	...	...	...	...					
Cochin and the Attappadi valley	...	13			124	616			530	(b) 2 3 0	401	40 0 0	1,301	84	1	68	1,452					
Seventeen only in patterns of British Cochin	...	...			...	46,573			40,827	...	...	...	...	...	...	...	...					
Contract distillery supply tracts	...	...			...	...	5,612		...	...	32,618	...	16,442	2,235	6,383	3,687	28,747					
Total		11,640			333,931	890,216	160,982	424,995	990,227	...	32,618	...	...	16,442	2,235	6,383	3,687					

* The locally-made foreign spirits of this Presidency are issued after being compounded and their actual strength of issue is not available.
† A gross weight of one rupee has been allowed for rain wine manufactured for Sacramental purposes of the Madura Roman Catholic Mission at Trichinopoly.
(a) Today arrival.

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 29 of Form I.
	Muhammadans.	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 drugs other than opium, column 23 of Form I.	RS.	RS.
				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	12
Ganjam	5,514	1,891,289	1,896,803	(a) 2,638	(a) 5,056	25,291	(e) 84,624	RS. 406	RS. 176	RS. 15	RS.	RS.
Vizagapatam	22,564	2,750,438	2,802,992	(a) 7,510	(a) 3,343	14,910	(e) 195,266	1,074	698	23	15	8
Godavari	41,042	2,037,740	2,078,782	(a) 1,471	(a) 1,651	4,757	(e) 109,021	5,436	1,244	23	23	23
Kistna	108,567	1,747,015	1,855,582	(a) 2,106	(a) 1,655	26,508	(e) 115,974	4,436	363	27	27	27
Nellore	78,165	1,385,561	1,463,726	(a) 3,706	(a) 1,809	54,212	(e) 146,374	2,421	46	12	12	12
Cuddapah	119,564	1,152,508	1,272,072	(a) 2,391	(a) 2,624	60,575	(e) 141,341	2,203	35	7	7	7
Anantapur	53,186	674,739	727,924	(a) 2,811	(a) 1,172	72,798	(e) 181,966	6,269	22	2	2	2
Bellary	83,918	796,773	880,691	(a) 3,863	(a) 1,668	68,713	(e) 55,043	6,339	72	80	80	80
Kurnool	97,416	720,395	817,811	(a) 2,449	(a) 1,122	38,943	(e) 408,905	4,407	1,685	2	2	2
Madras Town Circle	18,667	615,088	676,990	(a) 6,154	(a) 1,443	35,631	(e) 18,805	3,755	9	11	11	11
Chingleput	95,069	959,769	978,465	(a) 4,388	(a) 2,141	78,314	(e) 195,691	3,612	30	99	99	99
North Arcot	58,661	2,019,418	2,162,861	(a) 3,439	(a) 1,754	180,238	(e) 240,317	2,280	13	12	12	12
South Arcot	119,864	2,108,950	2,228,814	(a) 5,604	(a) 1,055	123,784	(e) 123,784	4,688	26	41	41	41
Tanjore	38,271	1,334,446	1,372,717	(a) 5,292	(a) 2,882	196,102	(e) 113,409	2,259	34	38	38	38
Madura	160,144	2,448,260	2,608,404	(a) 6,217	(a) 2,625	191,608	(e) 136,884	2,569	15	45	45	45
Tinnevely	95,901	1,820,144	1,916,045	(a) 3,392	(a) 2,167	100,242	(e) 137,070	3,967	24	9	9	9
Coimbatore	43,947	1,960,892	2,004,839	(a) 3,219	(a) 2,126	234,948	(e) 285,324	3,264	862	60	60	60
The Nilgiris	61,506	96,197	1,062,691	(a) 4,088	(a) 816	109,033	(e) 4,403	4,403	29	63	63	63
Salem	111,983	940,376	1,052,369	(a) 1,629	(a) 1,629	101,613	(e) 91,100	2,006	64	50	50	50
Malabar	769,857	1,872,071	2,641,928	(a) 4,921	(a) 1,991	33,632	(e) 111,559	3,559	212	32	32	32
Total	2,250,386	33,366,695	35,616,081	(a) 3,312	(a) 1,961	33,632	(e) 111,559	3,559	212	32	32	32

(e) 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. 755, R.D., 8TH NOVEMBER 1899.

GOVERNMENT OF MADRAS.
REVENUE DEPARTMENT.

COMBINED ANNOUNCEMENT
READ—the following Proceedings of the Board of Revenue (Separate Revenue),
No. 246, dated 28th September 1899 :—

The Hon'ble Mr. J. THOMSON.

Resolution—No. 246, dated 28th September 1899.

The Board begs to submit to Government its report on the administration of the
Abkari and Opium revenue in the Madras Presidency during the official year 1898-99.

(True Extract.)

(Signed) R. A. GRAHAM,
Acting Secretary.

To the Secretary to Government, Revenue Department.

Copy to all Collectors.
" all Deputy Commissioners.
" all Assistant Commissioners.
" the Inspector, Madras Town Circle.
" the Accountant-General, Madras.

ORDER—No. 755, Revenue, dated 8th November 1899.

Separate Revenue No. 119.

With the Proceedings read above,
the Board of Revenue submits its report
on the administration of the excise
revenue during the year 1898-99. The report is full and touches on no question of
principle calling for notice. It appears sufficient therefore in this review to set out
briefly the salient points of the year's administration.

2. COUNTRY SPIRITS—A. *The Excise or Distillery System.*—In pursuance of the
policy of abandoning the Renting System wherever possible, the Excise System was
slightly extended in Vizagapatam and South Canara, though relinquished in a small
portion of Malabar abutting on Cochin. Under it, 88 per cent. of the arrack revenue
was realized.

3. *Manufacture and Supply.*—The Contract Distillery System, under which the
monopoly of both manufacture and supply is granted on tender, obtains in Ganjam,
Vizagapatam, Kistna and Malabar, where lack of competition renders the Private
Distillery System undesirable. The former was slightly extended during the year
to a portion of South Canara, displacing direct management by Government which
special circumstances had necessitated.

4. In all four districts the former contractors were retained; there were six distilleries, one being closed during the year, and supplies were also received from North and South Arcot (Nellikuppam and Ránipéttai).

5. The remaining excise tracts, inclusive of the Wynaad taluk of Malabar, were under the Private Distillery System of competitive manufacture. Twelve distilleries and four warehouses were licensed; but two of the distilleries issued no spirit. The distilleries at Nellikuppam and Ránipéttai, which issued 69 per cent. of the consumption in the tracts, continued in the possession of the "East India Distilleries and Sugar Factories (Limited)," of which Messrs. Parry & Co. are the managing agents.

6. *Distribution to retail vendors.*—The number of depots opened by private persons for the wholesale vend of country spirits was 538, a decrease of 51. As in previous years, distribution was mostly effected by this agency, less than 10 per cent. of the issues to retail vendors being made directly from distilleries and warehouses.

7. *Vend.*—The privilege of sale to consumers was sold by individual shops except in portions of a few districts * where it was still found convenient to sell blocks of shops.

* Malabar, Ganjám, Vizagapatam, Kistna, Nellore, Anantapur and South Arcot.

Except in three districts, sales were for the financial year and fetched Rupees 14,11,903, an increase of Rs. 10,035. In Kistna, sale was for only six months, in order to assimilate the term of sale with that in force generally. In South Canara and Malabar, where arrack is largely distilled from toddy, the period commences with October. In these three districts there was a decrease of Rs. 16,342.

8. *Consumption.*—Consumption amounted to 780,021 gallons of proof strength. There was a decrease of 142,150 gallons, resulting from a fall in every district except Bellary and the Nilgiris. One cause of the fall was a rise in prices brought about by a monopoly of supply which the East India Distilleries Company had practically obtained in many districts. The decline was most marked in the South Arcot district (21,900 gallons), which draws its supply almost wholly from the Company's distillery at Nellikuppam. Other causes which brought about a diminished consumption were the unfavourable season, plague restrictions and increased resort to toddy.

9. *Taxation per gallon.*—The subjoined statement shows for three years issues and incidence of taxation per gallon of proof strength:—

		1896-97.	1897-98.	1898-99.
Issues (London proof gallons)	...	976,454	922,171	780,021
2 (a) Excise duty	Rs.	37,56,337	37,27,128	31,51,089
(b) Monopoly of vend	"	18,97,414	16,83,115	16,81,497
Total Rs.	...	54,53,751	54,10,243	48,32,586
3 (a) Excise duty per gallon	Rs.	3 13 6	4 0 8	4 0 8
(b) Monopoly of vend per gallon	"	1 15 1	1 13 2	2 2 6
Total Rs.	...	5 12 7	5 13 10	6 3 2

The incidence has advanced, and during the year actually exceeded the tariff duty on imported spirits, except in Ganjám, Vizagapatam, South Canara and Malabar. In the last two districts it was particularly low, being only Rs. 3-1-1 and Rupees 2-9-9 per gallon, respectively; the question of increasing the duty therein has since been considered and it has been decided to postpone enhancement for the present.

10. *B. The Renting System.*—The few tracts remaining under the Renting System comprised the Gódávári district, certain hill villages of Ganjám and Vizagapatam, a portion of South Canara and some outlying places in Kistna and Malabar. The privilege of manufacturing and selling spirits was sold or leased out for Rs. 6,55,987, an increase of Rs. 14,593.

11. *Toddy.*—The force throughout the Presidency excepting the Nilgiri district, certain outlying parts of Malabar and the major portion of the hill villages in the three northern districts. The only change effected was the equalization of the rates of tree-tax throughout the North Arcot district. The privilege of vend was sold by shops except in portions of the Gódávári district. The rentals aggregated Rs. 36,77,175, while the tree-tax, including transport duty on toddy imported from Hyderabad, amounted to Rs. 37,54,180. The total demand was thus Rs. 74,31,355, a decrease of Rs. 2,43,438 as compared with the previous year. In paragraph 71 of the report the Board compares the toddy revenue of the Presidency, exclusive of the two West Coast Districts, with the average revenue of three years preceding the introduction of the tree-tax. Allowing for increase in cost of establishments which has risen from 3.95 lakhs to 9.51 lakhs, the net gain to Government by the adoption of this mode of taxation works out to 15.85 lakhs. The system has been eminently successful everywhere except in the Kistna, Cuddapah, Anantapur, Bellary, Tarnool and South Arcot districts. In the first district the old rentals were for the combined arrack and toddy privileges. In the four Ceded Districts the system was introduced only recently and has not as yet had a sufficient trial. The fall in South Arcot requires further investigation, seeing that the system has been in force there from 1888.

12. *FOREIGN LIQUOR.*—The total demand was Rs. 3,71,571 against Rs. 4,17,154 in the preceding year. The revenue consists of license fees, and the duty on country beer, methylated spirits and locally-made spirits excised at tariff rates. The greater portion of it was derived from the sale of tavern licenses. Three breweries were at work during the year.

13. *INCIDENCE OF TAXATION PER HEAD OF POPULATION.*—Taking country spirits and toddy together, the average incidence of taxation according to the last census was As. 5-9 against As. 6-1 in 1897-98. As in previous years the incidence was highest in the Nilgiri district (Rs. 2-4-4). This is followed in order by Madras (Rs. 1-7-1), Anantapur (As. 10-3), Bellary (As. 10-2) and Gódávári (As. 9-1). The incidence was lowest in Ganjám, being only As. 2-6.

14. *LIQUOR SHOPS.*—The number of arrack and toddy shops has been steadily falling since 1891-92, the number during the year being 27,899, or 90 less than in 1897-98. The Board has settled in communication with Collectors the maximum and the minimum number of shops to be opened in each district. The arrangement will come into force during the current year.

15. *INTOXICATING DRUGS PREPARED FROM THE HEMP PLANT.*—Cultivation of the hemp plant on license is confined to the Bápatla taluk of the Kistna district and the Javadi hills of North Arcot. The number of licenses taken out was 351. For the vend of intoxicating drugs 308 licenses were sold for Rs. 35,073; Rs. 78,105 were realized as duty, and Rs. 1,514 as license fees and store-house rent. The total demand thus amounted to Rs. 1,14,692.

16. *FINANCIAL RESULTS.*—The total current demand under "Abkári" amounted to Rs. 1,30,15,636, a decrease of Rs. 8,27,988 as compared with the previous year. It had increased steadily till 1896-97, when it amounted to 141.20 lakhs. The subsequent decline is chiefly due to consumption diminishing by 54,000 gallons in 1897-98 and 142,000 gallons more in the following year.

Including arrears outstanding at the beginning of the year, the total demand amounted to 133.55 lakhs, of which 130.06 were collected and 0.41 were written off, leaving a balance of 3.08 at the close of the year.

17. *MEASURES FOR THE PROTECTION OF THE REVENUE.*—Including cases pending at the beginning of the year, 25,530 persons were charged departmentally with offences against the Abkári laws, a decrease of 203. Of these 592 were released for want of

sufficient evidence—(a large number for which the Board offers no explanation); 2,222 were released for other reasons; and 20,719 were sent for trial. The number of persons tried by the magistracy was 20,804, of whom only 453 were acquitted. Over 50 per cent. of the cases reported related to illicit manufacture of toddy, and about 10 per cent. to unlicensed sales. The number of searches rose from 1,906 to 2,755, of which 541 were unsuccessful. The number of cases in which want of success is ascribable to delay in obtaining warrants from the magistracy, or to the publicity involved in obtaining them, was only 86. As observed by the Board, apparently care was not taken by searching officers to obtain reliable information.

18. OPIUM.—482 chests of 140½ lb. each were imported against 523 in the previous year, and the total quantity of opium retailed for consumption was 65,237 lb. against 73,876 lb.

The average consumption per head of population was .073 of a tola. It was, as usual, highest in the Gódvári district, being .465 of a tola. The Vizagapatam, Madras and the Nilgiri districts followed with .271, .177 and .153 of a tola respectively. The lowest rate of consumption was in the Chingleput district (.002). The number of shops opened for the sale of opium and its preparations fell from 1,067 to 1,059 during the year.

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. 8,37,400. Adding to this rents for the privilege of vend, miscellaneous revenue and the amount outstanding at the beginning of the year, the total demand amounted to Rs. 7,50,572. Of this, Rs. 7,24,054 were collected and Rs. 1,324 written off, leaving a balance of Rs. 25,194 outstanding at the end of the year.

19. The thanks of Government are due to the Commissioner for his watchful administration of the department during the year.

(True Extract.)

(Signed) H. TREMENHEERE,
Ag. Secretary to Government.

To the Board of Revenue (Separate Revenue).

Endorsement No. 755A.

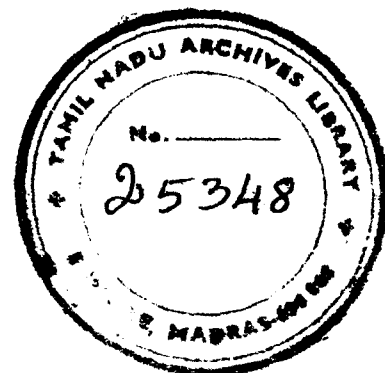
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Ag. Under Secretary to Government.

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