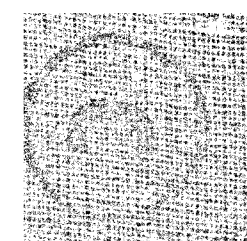


Report on the Administration
of the
Akari Revenue of the
Presidency of F.S.G.
1899-1900



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REPORT

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ON THE

ADMINISTRATION

OF THE

ABKARI REVENUE

IN THE

PRESIDENCY OF FORT ST. GEORGE,

FOR THE YEAR 1899-1900.

No 3349

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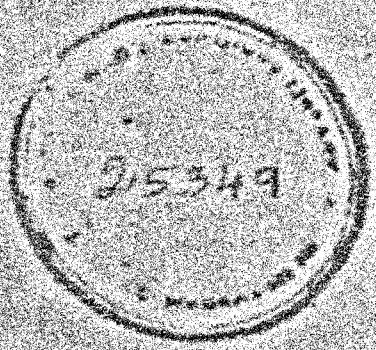
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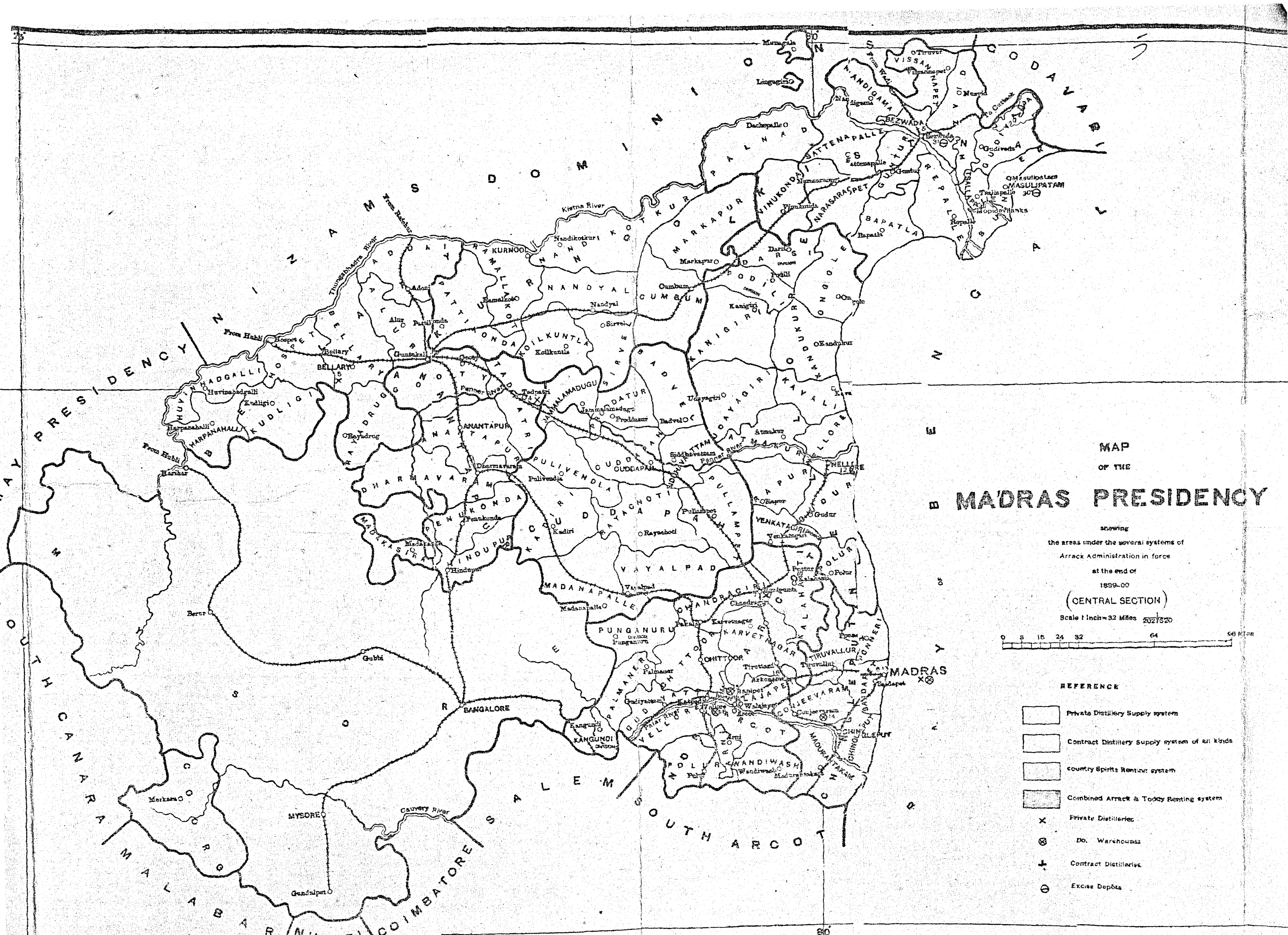
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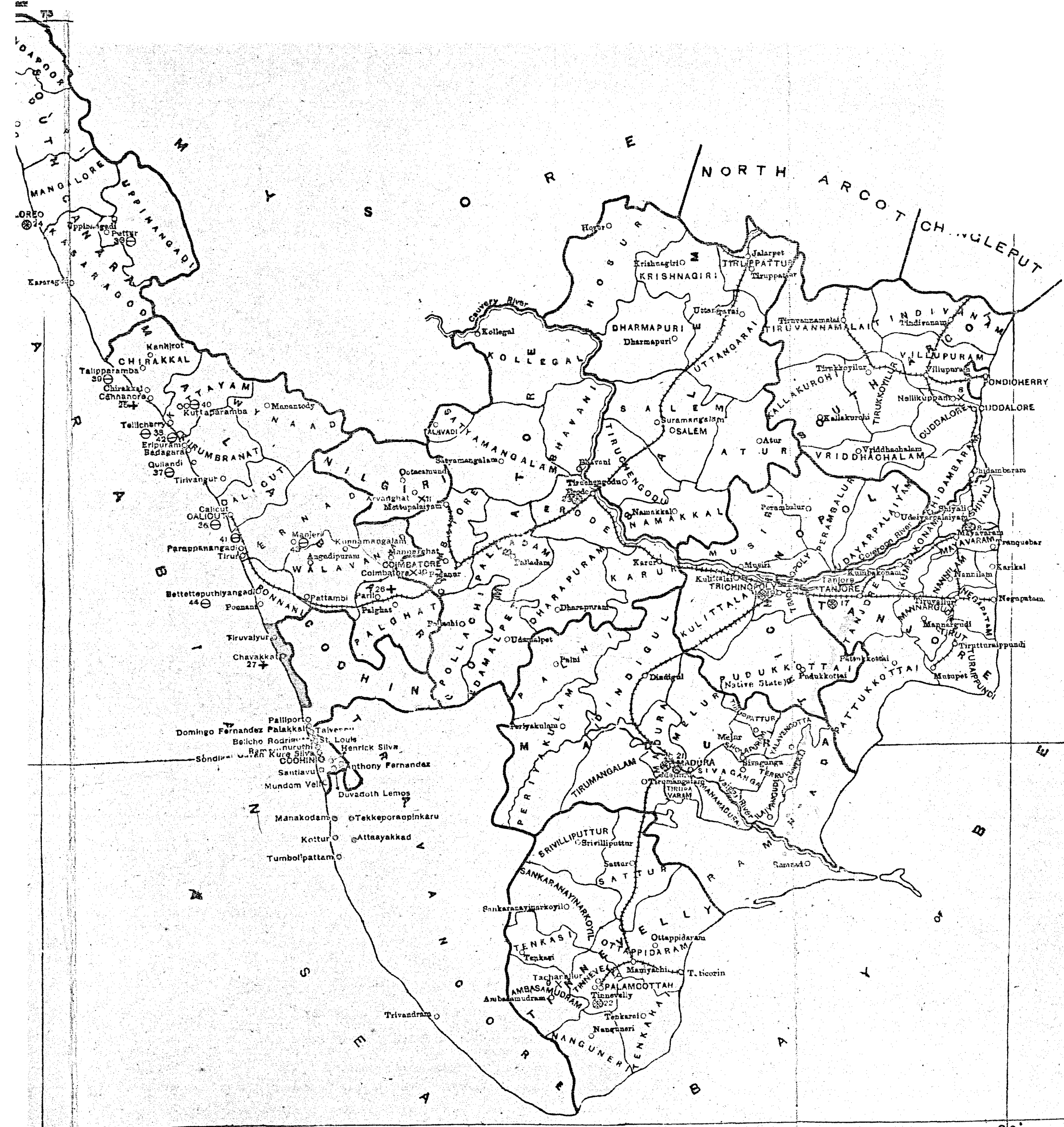
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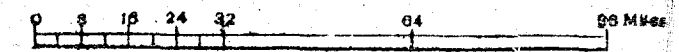
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- REFERENCE
-  Private Distillery Supply system
 -  Contract Distillery Supply system of all kinds
 -  Country Spirits Renting system
 -  Combined Arrack & Toddy Renting system
 -  Private Distilleries
 -  Do. Warehouses
 -  Contract Distilleries
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



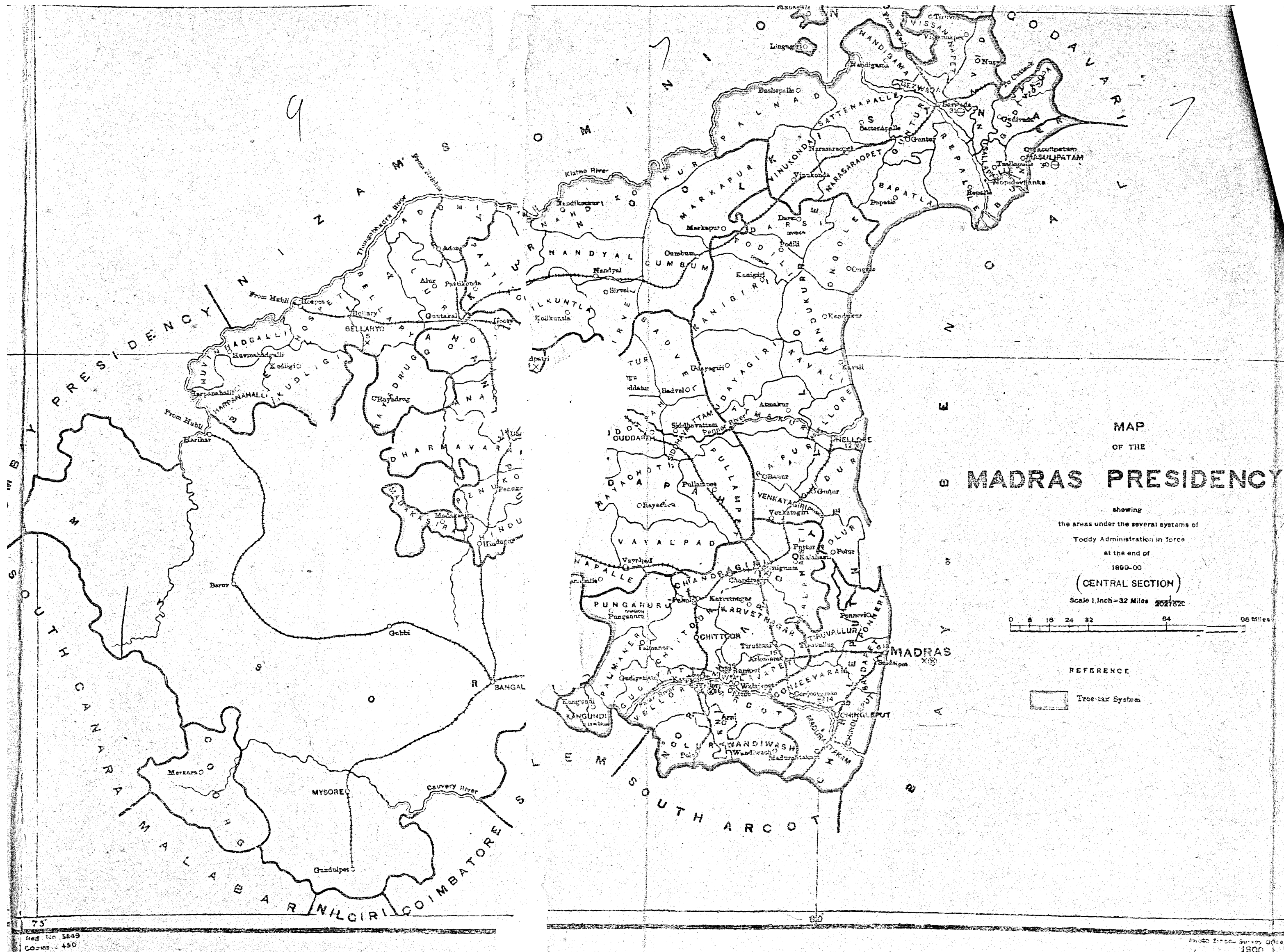
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-  Private Distillery Supply system
-  Contract Distillery Supply system of all kinds
-  Country Spirits Renting system
-  Combined Arrack and Toddy Renting System
-  Private Distilleries
-  Do. Warehouses
-  Contract Distilleries
-  Excise Depots



MAP
OF THE

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showing
the areas under the several systems of
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1899-00

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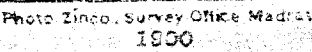


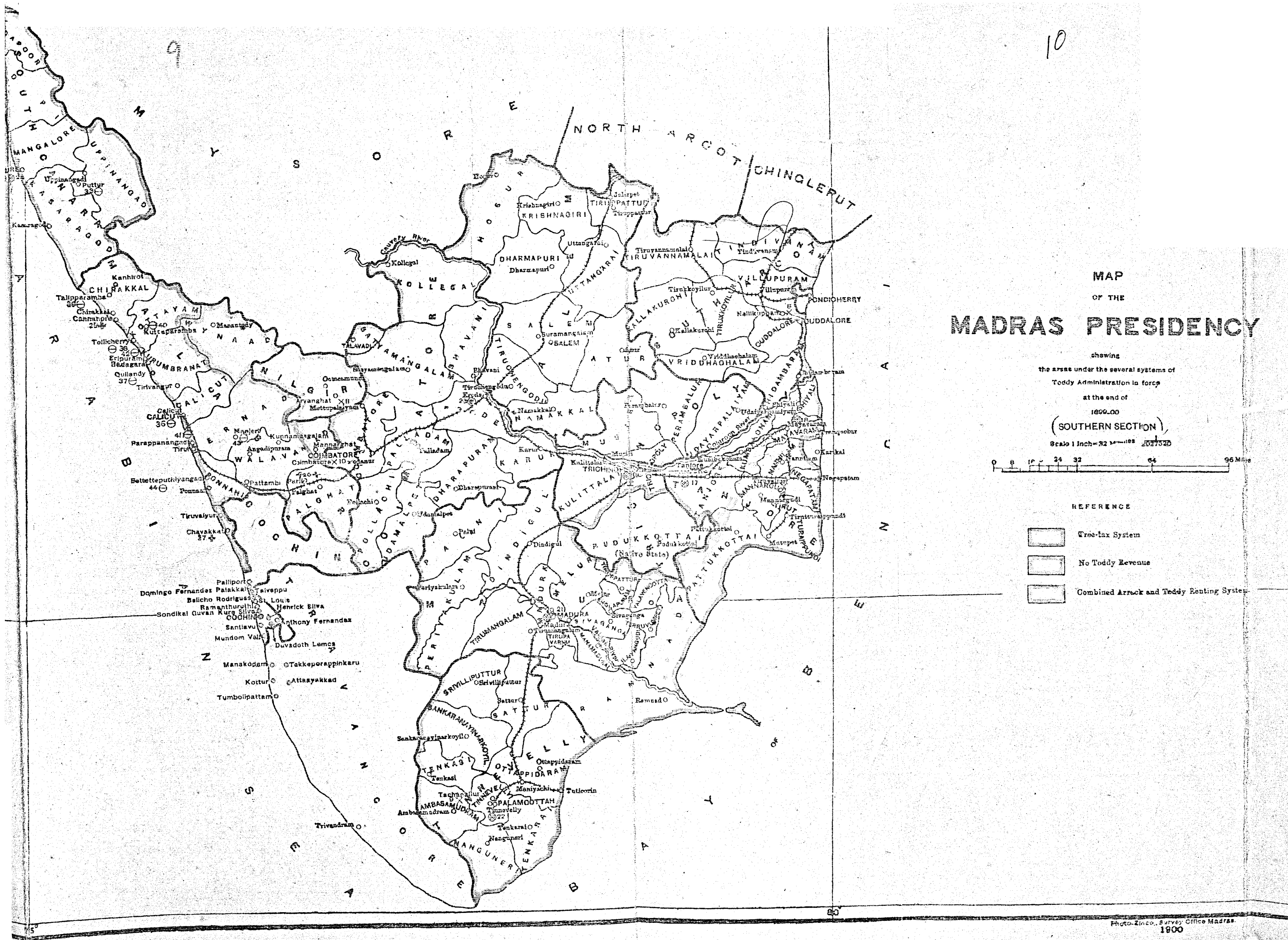
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Tree-tax System

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ADMINISTRATION REPORT

OF THE

MADRAS ABKARI DEPARTMENT

FOR 1899-1900.

CHAPTER I.—INTRODUCTORY.

THERE were few important changes during the year in the system of Excise Administration concerned with intoxicating liquors as described in the Memorandum submitted with the report for 1898-99. The maximum prices to be charged by distillers supplying the private distillery supply tracts for spirits issued from their distilleries to licensed vendors were revised and separate maximum prices were fixed for arrack made from sugarcane jaggery, palmyrah jaggery and molasses. Maximum prices were also fixed for the different kinds of spirits at warehouses and at wholesale depots. Distillers, warehouse-keepers, and wholesale depot-keepers were bound by the terms of their licenses to supply to all persons licensed to purchase from them spirits of the sort demanded so long as they had stocks in hand, on payment of the value in legal tender. The separate sale of arrack shops was extended to portions of Kistna and Nellore in which it had not previously been tried and to the whole of the district of Anantapur. The number of private distilleries at work was reduced by two. One of the Agency villages of the Vizagapatam district to which the Madras Abkari Act, I of 1886, was extended early in 1899, was brought under the excise system; so also was the whole of the Udipi and Coondapoor taluks of the South Canara district from 1st October 1899. The Parli, Cannanore and Chavakkat distilleries in Malabar were acquired by Government and leased out under the contract distillery supply system to a renter who was granted the privilege of supply of toddy arrack to the excise tracts of the district (except the Wynaad) and to the South Canara district, but jaggery arrack and molasses arrack were at the same time permitted to be sold in these districts by distillers of the private distillery supply tracts of the Presidency. The duty on toddy arrack in Malabar was raised from Rs. 1-2-0 to Rs. 1-8-6 per gallon of 30° under-proof and proportionately for other strengths, being the same as that levied on jaggery and molasses arrack. In South Canara the duty on country spirits of either kind was fixed at Rs. 1-13-3—a figure representing Rs. 1-8-0, the former rate of duty, and As. 5-3, the rent paid by the contractors for the privilege of supply in 1898-99. The excise system was abandoned in 100 out of the 122 villages of the Parlakimedi maliahs in which the Abkari Act I of 1886 is in force and the renting system with permission to sell ippa or mowha spirit was reverted to. The combined arrack and toddy renting system was extended to the whole of the Chavakkat Deputy Tahsildar's division. The preparation, possession and sale of methylated spirits were brought under control. As regards opium there were no changes made in the system of administration described in the memorandum circulated with the Government of India Resolution, No. 1351-E, Finance and Commerce Department, dated 22nd March 1900.

2. A copy of the "Memorandum on Excise Administration in India" so far as it is concerned with intoxicating liquors and of that relating to opium is attached with all the corrections necessary for this Presidency 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.

3. The system of administration in force in respect of intoxicating drugs prepared from the hemp plant is described below :—

Licenses for the sale of intoxicating drugs prepared from the hemp plant have been prescribed under the Abkari 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 Bapatla taluk of the Kistna district and in the Póluru 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 prepayment 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; their export is allowed on payment of duty. Licenses for the retail vend of intoxicating drugs are sold by auction. 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.

4. The contract distillery supply system was in force throughout the year in the Ganjam and Vizagapatam districts; in the Kistna district except the Munagala and Lingagiri zamindaris of the Nandigama taluk; and in the Malabar district except the Wynaad and Cochin taluks, the Attapadi valley of the Walavanad taluk and the seven southern amsams of the Ponnani taluk; but in the second half of the year it was abandoned in the whole of the Chavakkat Deputy Tahsildar's division of the latter taluk. The system was also in force in the South Canara district, but was only extended to the Udupi and Coondapoor taluks from 1st October 1899.

5. *Ganjam, Vizagapatam and Kistna districts.*—The exclusive privilege of supplying to the Ganjam district spirits of 20°, 30° and 60° under proof manufactured from molasses or jaggery which had been for several years in the hands of Mr. F. J. V. Minchin passed for the year under review to the Vizagapatam Commercial Corporation. Those for supply to the Vizagapatam and Kistna districts were renewed for one year to the former contractors, the Vizagapatam Commercial Corporation, and the East India Distilleries and Sugar Factories, Limited, respectively. 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.
Ganjam	14 0	12 3	7 0
Vizagapatam	13 2	11 6	6 7
Kistna	12 7	11 0	6 3

The spirits required for the Ganjam district were supplied from the contractors' warehouses at Berhampur and Tekkali Ragnadapur and for the Vizagapatam district from their distillery at Vizagapatam. Under the conditions of their license, the contractors also opened two wholesale vend depots at Anakapalle and Vizianagram and were allowed special rates to cover transport and other incidental expenses. The spirits required for the Kistna district were transported from the contractors' distillery at Nellikuppam to their warehouses at Bezvada and Masulipatam.

There were no complaints of inadequacy of supply or of the quality of spirits supplied. The stock to be maintained at times fell below the prescribed minimum in the Ganjam and Kistna districts, but no inconvenience was felt or reported and the deficiencies were made good without any avoidable delay.

Six wholesale depots were opened by private persons in the Ganjam district and eight in the Kistna district. A fee of Rs. 15 was levied for each depot license.

6. *South Canara and Malabar.*—The systems detailed in paragraphs 11 and 12 of the previous year's administration report remained in force during the first half of the year under report. At the beginning of the year Messrs. Parry & Co.'s supply in the South Canara district ran short and they were permitted to transport 982 gallons of 30° under proof toddy-arrack from the rented tracts on payment of a differential duty of one rupee per gallon. From 1st October 1899 the two districts were treated as one area for the purpose of the toddy-arrack supply and leased for one year to M.R.Ry. T. Ratnasami Nadar subject to the condition that any private distiller should be allowed to supply jaggery or molasses arrack to shopkeepers and wholesale depot-keepers. The three distilleries at Parli, Chavakkat and Cannanore were acquired by Government under the Land Acquisition Act at a cost of Rs. 13,898 and the plant purchased from M.R.Ry. T. Ratnasami Nadar for Rs. 13,250. The distilleries and plant were rented out to the supply contractor at a monthly rent of Rs. 182-12-9. Operations were continued at all the three distilleries throughout the year.

To prevent untaxed toddy drawn professedly for the distilleries passing into general consumption, tree-tax was required to be paid by the contractor on trees marked for the distilleries at Parli and Cannanore at the rates fixed for trees tapped for toddy shops and refund was allowed on the quantity of spirits outturned, the rate being calculated with reference to the ascertained yield of toddy per tree and its outturn in proof gallons of spirit. The rebate was fixed at 6 annas per proof gallon for the Cannanore distillery which uses cocoanut toddy and 4½ annas for the Parli distillery which uses palmyra toddy and the sums refunded amounted to Rs. 7,512 against Rs. 12,102, the total tree-tax paid by the contractor. Conclusions cannot be drawn from the inequality of the sums as it is well known that the tappers continued to be insufficiently controlled. No tax was payable in the case of the Chavakkat distillery, the toddy required for which was permitted to be drawn from trees in the rented tracts of the Chavakkat Deputy Tahsildar's division.

For the supply of spirits to the Udupi and Coondapoor taluks of the South Canara district newly brought under the excise system, the contractor opened warehouses at Malpe and Gangoli in addition to the warehouses at Mangalore and Puttur already established. There were besides 14 wholesale depots in the South Canara district, of which one was closed in November 1899 owing to the inability of the contractor to secure a man to work it. In the Malabar district the warehouses at Calicut and Quilandi and the excise depots opened in the previous year (with the exception of the Manjeri depot which was abolished at the end of March 1900) and one newly opened at Betutpudiyangadi continued to be the chief sources of supply. The excise depot at Kuttaparamba was in charge of the local Deputy Tahsildar, while the other depots and warehouses were under the charge of Sub-Inspectors of the Salt, Abkari and Customs Department.

Besides the above, 14 wholesale depots at a license fee of Rs. 15 each and 29 at Rs. 10 each were opened by private persons in the South Canara and Malabar districts, respectively, but only 11 in the former and 17 in the latter worked during the whole of the second half of the year under review.

The contract, so far as it concerned the South Canara district, was for the supply of cocoanut toddy-arrack, but the contractor was subsequently permitted to supply 500 proof gallons of palmyra toddy-arrack. The quantity actually sent was 479·6 gallons.

There was no failure of supply; but the contractor failed at times to maintain the prescribed minimum stocks. He was fined by the Collector of the South Canara district Rs. 50 for his failure in March 1900.

Jaggery and molasses arrack.—Jaggery or molasses arrack was admitted into competition with toddy-arrack in Malabar during the previous lease, but subject to a rate of duty (Rs. 1-8-6 against Rs. 1-2-0 per gallon of 30° under proof toddy-arrack) which was fixed with a view to making them compete at equal prices. As, however,

it was found practically impossible by thus raising the duty to equalise the price, and as, moreover, it was thought that the jaggery or molasses arrack was entitled to benefit by its cheaper cost of production, the same rate of duty (Rs. 1-8-6) was fixed with effect from 1st October 1899 for both kinds of liquor and maximum issue prices were substituted for fixed issue prices. The experiment was extended to the South Canara district also from 1st October 1899, the excise duty on toddy and jaggery or molasses arrack being fixed at Rs. 1-13-3. The permission granted to private distillers to sell jaggery or molasses arrack in the contract area was availed of only by Messrs. Parry & Co., who opened a warehouse in Mangalore and four and three whole-sale depots in the South Canara and Malabar districts, respectively. The three depots in Malabar received their supply of molasses arrack from the firm's warehouse at Erode. Five thousand six hundred and sixty-eight proof gallons of molasses arrack were issued to shop keepers during the year in the Malabar district and 7,807 proof-gallons during the second half of the year in the South Canara district. Issues of 741.5 gallons of 30° under proof molasses arrack purchased from Messrs. Parry & Co.'s warehouse at Mangalore were made from the contractors' depots at Mangalore, Feringhepet and Bantwal.

7. The system of separate sale of shops was extended to the towns of Nizampatam, Répalle, Bhattiprole, Daggirala, Tenali, Tadapalli, Kollur and Kollipara of the Tenali taluk and Bápatla, Chirala, Perala, Vetapalam, Nayanipalam, Chebrole and Ponnur of the Bápatla taluk of the Kistna district and was continued in the Udipi and Coondapoor taluks of the South Canara district and in the towns and taluks referred to in paragraph 13 of the previous administration report except the portion of the Chávakkát Deputy Tahsildar's division brought under the renting system from 1st October 1899. Thirty-six vend areas were sold in Ganjám, 21 in Vizagapatam and 38 in Kistna. In the Kistna district 14 vend areas and 14 shops in 6 towns were managed directly by Government as there were no adequate bids for them.

8. *Ganjám and Vizagapatam.*—The rentals obtained for the vend areas and independent shops in the Ganjám and Vizagapatam districts are shown in the subjoined statement:—

Districts.	RENTS OF VEND AREAS.		RENTS OF INDEPENDENT SHOPS.		TOTAL.	
	1898-99.	1899-1900.	1898-99.	1899-1900.	1898-99.	1899-1900.
	RS.	RS.	RS.	RS.	RS.	RS.
Ganjám	33,163	27,352	62,260	29,353	95,423	56,705
Vizagapatam	22,535	23,225	78,326	70,889	1,00,861	94,114

The decrease in the two districts is stated to be due to reckless bidding and the consequent loss sustained by bidders in 1898-99 and, in the case of the Ganjám district, also to the increase in the cost-price of liquor from 9 annas 6 pies to 12 annas 3 pies.

9. *Kistna.*—In Kistna the rents of vend areas amounted to Rs. 72,634 and those of independent shops to Rs. 73,130 or a total of Rs. 1,45,764 against Rs. 99,507 for the six months ending 31st March 1899. The figures include Rs. 20,641, the amounts realized from the working of some of the farms and shops under the direct management of Government.

It will be observed from the above figures that the total rentals including the net receipts realized by Government management of the unsold vend areas and shops were only Rs. 46,257 above the rentals of the preceding half yearly lease or Rs. 53,250 less than twice the figures of the half year which again can hardly be taken for purposes of comparison as a full year's lease would have yielded much more. The decrease is ascribed to the abnormally low prices of food-grains (the labourer's fund for the purchase of liquor by him) in the first part of the year, combination among bidders in the Tenali and Bápatla taluks into which the separate sale of shops was first introduced during the year, enhancement of the cost-price of arrack of 30° under proof from 9 annas 5 pies to 11 annas per gallon and the universal fear that the year "Vikari" would prove disastrous.

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

Districts.	1898-99. RS.	1899-1900. RS.
South Canara	35,327	23,831
Malabar (except the Attapadi valley, Wynaad and Cochin taluks and the Chavakkat Deputy Tahsildar's division)	36,240	37,875

The decrease in the South Canara district is attributed to uncertainty as to the price shopkeepers would have to pay for their liquor, to losses sustained in some cases by shopkeepers in the previous lease owing to the fall in consumption and to the extension of the excise system to the taluks of Udipi and Coondapoor and the consequent increase in the price of toddy-arrack in these taluks. The increase in the Malabar district is shortly larger than it appears as the rented area attached to the Chávakkát distillery was increased, but the rentals were still behind those of 1897-98 by Rs. 7,278.

11. The following statement shows the quantities of 20°, 30° and 60° under proof spirits issued to renters and shopkeepers from the distilleries, warehouses 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.
Ganjám	Tekkali warehouse	19	5,406	20,259	11,888
	Berhampur warehouse	..	13,356	56,717	32,051
	Wholesale vend depots	..	817	2,967	1,759
Vizagapatam	Vizagapatam distillery	10	57,270	8,210	42,381
	Wholesale vend depots	188	25,996	..	18,348
Kistna (excise tracts)	Masulipatam excise depot	14,028	4,535	1,242	14,894
	Bezwada excise depot	28	41,781	30	29,281
	Wholesale vend depots	15	13,490	85	9,489
	Mangalore warehouse (Messrs. Parry & Co.)	..	1,211	..	848
	Mangalore warehouse (M.R.Ry. T. Ratnasami Nadar)	..	..	..	..
South Canara	Puthur warehouse	..	..	..	..
	Malpe do.	..	91	16	70
	Gangoli do.	7	275	25	208
	Wholesale vend depots	362	39,862	1,173	25,662
	Cannanore distillery	322	4,352	61	3,328
Malabar (excluding the Attapadi valley, the Chavakkat Deputy Tahsildar's division of the Ponnáni taluk and the taluks of Wynaad and Cochin).	Parli distillery	56	161	87	192
	Chávakkát distillery	28	795	16	585
	Calicut warehouse	1,000	3,110	..	2,977
	Quilandi warehouse	5	485	..	344
	Seven excise depots	1,639	5,530	522	5,391
	Wholesale vend (Toddy arrack depots .. [Jaggery	4,054	27,633	1,833	23,320
	.. .. .	1,254	5,440	2,142	5,668
	Total	23,015	251,596	95,385	232,684

The variations in consumption will be explained in paragraph 19 below.

Private Distillery Supply System.

12. Under this system, eleven distilleries and thirteen warehouses were licensed during the year against twelve distilleries and four warehouses in 1898-99. The licenses for the old distillery at Nellikuppam and that at Ránipéttai were not renewed: they were closed on the 31st March 1899 and their place taken by the new building at Nellikuppam. The construction of the distillery at Samalkot in the Gódávári district by the Deccan Sugar and Abkári Company (Limited), of which Messrs. Binny & Co. are managing agents, was completed. Messrs. Parry & Co., as managing agents of the East India Distilleries and Sugar Factories (Limited), opened their warehouse at Madras only for a portion of the year, but continued to work those at Tanjore, Tinnevely and Erode. They opened two others at Ránipéttai and Madura, besides one at

Mangalore for the supply of molasses arrack to South Canara. A license to open a warehouse at Suramangalam was taken out by them, but the warehouse was not opened. M.R.Ry. T. Ratnasami Nadar opened six warehouses at Nellore, Conjeeveram, Vellore, Májavaram, Trichinopoly and Madura. The warehouses were all supervised either by the ordinary establishment of the department or by special officers without involving any charges on that account on the warehousekeepers.

To meet a considerable general increase of first price which had commenced with the cessation of the competition between the Nellikuppam and Ránipéttai distilleries and was seriously affecting the price to the consumer and the Government revenue the maximum rates of issue prices at distilleries were revised. Corresponding rates for warehouses were fixed and distillers and warehousekeepers were required, so long as they had liquor in stock, to sell to all persons licensed to purchase from them on payment of the value in legal tender. The varying circumstances of distilleries and of materials used were recognized, and the maximum prices to be charged by distillers and warehousekeepers were fixed as noted below :—

Kinds of spirits.	Distilleries.			Warehouses.		
	Per gallon of 20° under proof.	Per gallon of 30° under proof.	Per gallon of 60° under proof.	Per gallon of 20° under proof.	Per gallon of 30° under proof.	Per gallon of 60° under proof.
1	2	3	4	5	6	7
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Sugarcane jaggery arrack	0 12 0	0 10 6	0 6 0	0 14 3	0 12 6	0 7 2
Palmyra do.	0 11 5	0 10 0	0 5 9	0 13 8	0 12 0	0 6 10
Molasses arrack	0 9 9	0 8 6	0 4 10	0 12 0	0 10 6	0 6 0

The following statement shows the names of the various distillers and warehouse-keepers doing business in 1899–1900, the sites of the distilleries and warehouses, the tracts and the quantities of liquor supplied by each :—

Name of distiller or warehouse-keeper.	Site of distillery or warehouse.	Tracts supplied.	Quantity supplied.
1	2	3	4
	<i>Distilleries. (a)</i>		PROOF-GALS.
1. Mr. F. J. V. Minchin	Aska	No private distillery supply tracts supplied .. ..	.. ..
2. M.R.Ry. P. Bapaniah Chetty	Vizagapatam	Do. do. .. ..	.. ..
3. The Deccan Sugar and Abkari Company, Limited.	Sámalakét	Do. do. .. ..	.. ..
4. M.R.Ry. Mula Venkata Rangayya	Tadpatri	1. Nellore	3,350
		2. Cuddapah	6,107
		3. Anantapur	17,144
		4. Bellary	3,429
		5. Kurnool	57
		6. North Arcot	388
		1. Nellore	210
		2. Cuddapah	35
5. Messrs. S. Venugopal Naidu and Kumarasetti.	Bellary	3. Anantapur	1,007
		4. Bellary	31,347
		5. Kurnool	6
		1. Nellore	4,223
6. Messrs. William Coleridge & Co. ..	Veyasarpadi (Madras)	2. Madras Town Circle	1,815
		3. Chingleput	2,583
		4. Madura	70
		1. Nellore	2,876
		2. Cuddapah	5,383
7. M.R.Ry. T. Ratnasami Nadar	Rénigunta	3. Chingleput	175
		4. North Arcot	2,506
		5. Salem	4,382
		1. Nellore	838
		2. Cuddapah	653
		3. Anantapur	2,068
		4. Madras Town Circle	50,605
8. The East India Distilleries and Sugar Factories, Limited.	Nellikuppam	5. Chingleput	2,666
		6. North Arcot	7,160
		7. South Arcot	47,586
		8. Tanjore	1,471
		9. Trichinopoly	502
		10. Madura	8,528
		11. Salem	1,997

(a) Exclusive of the two private distillery licenses taken out by the supply contractor, Malabar, for the issue of coconut toddy-arrack from the Cannanore and Chavakkát distilleries to the foreign liquor dealers of the Presidency on payment of the tariff rate of duty.

Name of distiller or warehouse-keeper.	Site of distillery or warehouse.	Tracts supplied.	Quantity supplied.
1	2	3	4
	<i>Distilleries (a)—cont.</i>		PROOF-GALS.
9. M.R.Ry. T. Ratnasami Nadar	Tachanallur	1. Tanjore	105
		2. Trichinopoly	486
		3. Madura	6,758
		4. Tinnevely	18,135
		5. Coimbatore	140
		1. North Arcot	33
10. Rao Bahadur M.R.Ry. A. T. Tiruvengadasami Mudaliar.	Coimbatore	2. Coimbatore	38,414
		3. The Nilgiris	14,993
		4. Salem	5,699
		5. Malabar (Wynaad taluk)	6,434
11. Messrs. Rungiah Gownden & Co. ..	Arvaughat	1. Coimbatore	1,155
		2. The Nilgiris	13,038
	<i>Private warehouses. (b)</i>		
1. M.R.Ry. T. Ratnasami Nadar	Nellore	1. Nellore	10,397
2. The East India Distilleries and Sugar Factories, Limited.	Madras	1. Madras Town	3,433
3. M.R.Ry. T. Ratnasami Nadar	Conjeevaram	1. Chingleput	2,152
		1. Nellore	480
		2. Cuddapah	7,227
4. The East India Distilleries and Sugar Factories, Limited.	Ránipettai	3. Anantapur	10,052
		4. Chingleput	13,222
		5. North Arcot	34,779
5. M.R.Ry. T. Ratnasami Nadar	Vellore	1. North Arcot	142
		2. Salem	70
		1. Tanjore	17,769
6. The East India Distilleries and Sugar Factories, Limited.	Tanjore	2. Trichinopoly	24,109
		3. Madura	5,100
7. M.R.Ry. T. Ratnasami Nadar	Májavaram	1. South Arcot	105
		2. Tanjore	1,619
8. Do. do.	Trichinopoly	1. Trichinopoly	5,361
9. Do. do.	Madura No. I	1. Madura	10,595
10. The East India Distilleries and Sugar Factories, Limited.	Do. No. II	1. Madura	7,717
11. Do. do.	Tinnevely	1. Tinnevely	12,044
		1. Trichinopoly	178
12. Do. do.	Erode	2. Coimbatore	17
		3. Salem	32,760

(a) Exclusive of the two private distillery licenses taken out by the supply contractor, Malabar, for the issue of coconut toddy-arrack from the Cannanore and Chavakkát distilleries to the foreign liquor dealers of the Presidency on payment of the tariff rate of duty.

(b) Excluding the warehouses in Malabar and South Canara already dealt with in Chapter II.

13. In addition to these, 405 depots were licensed during the year for the wholesale vend of country spirits, against 512 in 1898–99, on an annual fee of Rs. 15 each. The decrease is noticeable in all the districts except Tanjore and is mainly due to the absence of any effective competition with or by the East India Distilleries and Sugar Factories (Limited). As in the case of distilleries and warehouses wholesale depotkeepers were required under the conditions of their licenses to supply to all comers. Maximum issue prices were fixed for them also, but it was found necessary to enforce them only in rare instances. The instructions issued for the frequent inspection of wholesale depots have received attention and accounts are generally reported to be duly maintained.

Districts.	1898–99.		1899–1900.	
	Licensed.	Opened.	Licensed.	Opened.
1	2	3	4	5
Nellore ..	33	33	29	29
Cuddapah ..	58	52	40	40
Anantapur ..	23	23	16	16
Bellary ..	21	21	17	17
Kurnool ..	39	39	24	24
Madras Town Circle ..	9	9	6	6
Chingleput ..	21	19	14	14
North Arcot ..	51	49	47	47
South Arcot ..	51	49	40	39
Tanjore ..	14	14	15	12
Trichinopoly ..	21	21	14	14
Madura ..	43	41	34	34
Tinnevely ..	26	25	25	24
Coimbatore ..	52	49	40	37
The Nilgiris ..	7	6	6	6
Salem ..	43	38	38	35
Total ..	512	488	405	394

Government depots were opened at Cumbum, Markapur and Yerragondapalem for the supply of amani shops in the Cumbum and Markapur taluks of the Kurnool district and at Arantangi in the Pattukkóttai taluk of the Tanjore district for the supply of the local shops.

14. The system of selling shops separately was extended to the whole of the Rápúr and Atmakur taluks in the Nellore district and of the Madakasíra taluk in the Anantapur district, so that it was, in force throughout the private distillery tracts with the exception of portions of Nellore and South Arcot and the Wynaad taluk of Malabar. In Nellore, there remained 10 rent areas generally corresponding to Revenue Inspectors' divisions and in South Arcot 5 in the tracts surrounding French territory. The Wynaad taluk has been leased as one vend 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.

Vend areas.

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

Rentals.

16. 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.
	1898-99.	1899-1900.	1898-99.	1899-1900.	1898-99.	1899-1900.	
1	2	3	4	5	6	7	8
	RS.	RS.	RS.	RS.	RS.	RS.	RS.
1. Nellore	6,143	2,333	81,567	63,486	87,710	65,819	21,891
2. Cuddapah	..	..	71,463	39,411	71,463	39,411	32,052
3. Anantapur	476	..	35,125	23,224	35,601	23,224	12,377
4. Bellary	..	..	72,277	60,321	72,277	60,321	11,956
5. Kurnool	..	..	33,966	22,532	33,966	22,532	11,434
6. Madras Town Circle	..	..	1,21,080	1,00,648	1,21,080	1,00,648	20,432
7. Chingleput	..	..	36,711	31,676	36,711	31,676	5,035
8. North Arcot	..	..	1,09,123	76,333	1,09,123	76,333	32,790
9. South „	2,270	1,407	89,147	58,141	91,417	59,548	31,869
10. Tanjore	..	..	45,113	36,820	45,113	36,820	8,293
11. Trichinopoly	..	..	67,620	57,352	67,620	57,352	10,268
12. Madras	..	..	97,373	86,675	97,373	86,675	10,698
13. Tinnevely	..	..	60,532	59,529	60,532	59,529	1,003
14. Coimbatore	..	..	1,12,950	99,885	1,12,950	99,885	13,065
15. The Nilgiris	..	..	50,328	54,036	50,328	54,036	3,708
16. Salem	..	..	1,10,855	86,965	1,10,855	86,965	23,890
17. Malabar (Wynaad)	11,500	11,500	..	..	11,500	11,500	..
Total ..	20,389	15,240	11,95,230	9,57,034	12,15,619	9,72,274	2,43,345

There was a large decrease in all the districts except the Nilgiris where there was an increase which is attributed to low rentals in the previous year on account of the competition of locally-made "foreign liquor." The rental of this district, however, is still behind that for 1897-98. General causes of decrease were the unpropitious character of the season, the anticipation on the part of bidders and natives generally of disasters in the Vikari year, and the fact that toddy increased in favour with the poorer consumers at the expense of arrack on account of its comparative cheapness. There was an increasing difficulty in selling shops by auction owing to the bidders having realized the command they can obtain over the situation by combination—especially felt in the Cuddapah and Kurnool districts and the Madras Town Circle. It is believed also that many renters had really sustained losses in the previous lease. In the Nellore district, the decrease is chiefly ascribed to the closure of the railway works which removed a large number of customers from the shops. In Anantapur, Bellary, Kurnool, Chingleput and North Arcot the decrease was referable in some respects to plague or famine or both and the consequent depression of trade. In the Madras Town Circle, the introduction, by the Board, of a standard dram measure which all shopkeepers are required to use, and which makes giving short measure difficult or impossible, is stated to be another cause for the fall in rentals. In the Salem district, the heavy decrease is connected by some with a temperance movement set on foot by the weaving and Muhammadan communities, but the fact that this was one of the districts in which competition between Messrs. Parry & Co. and the Arcot Sugar Works and Distilleries had been most extreme while it lasted and that supply is now controlled by the East India Distilleries and Sugar Factories (Limited), also accounts in large measure for the decrease.

Owing to the failure of auction sales of arrack shops in the Markapur Circle for the year, the amani scheme previously working in that circle was continued on an enlarged scale. Forty shops in all were opened and supplied with liquor from the three amani depots established at Cumbum, Markapur and Yerragondapoliem. These depots were stocked with liquor conveyed under bond from the distillery at Bellary and received a total supply of 1,361 gallons and 36 drams at 30° under proof, including the quantity which remained in hand at the close of the previous year. Of this, 1,259 gallons and 33 drams were issued to the amani shopkeepers, 85 gallons and 26 drams were accounted for as wastage and 16 gallons and 25 drams remained in hand on 1st April 1900. The total receipts on the issues amounted to Rs. 6,514-6-4. The

Cost price of liquor	Rs. A. P.
Transport charges	820 5 0
Village officers' commission	207 13 0
Miscellaneous	142 1 6
Total ..	1,182 0 0

amount spent in the working of the scheme was Rs. 1,182, the details for which are noted in the margin. The total net receipts, deducting expenditure, were Rs. 5,332-6-4, of which Rupees 3,857-12-8 was credited to excise duty and the balance, viz., Rs. 1,474-9-8 to

shop rents. The rentals of the areas supplied had previously averaged about R. 1,850.

Issues to licensed vendors from distilleries, warehouses and amani depots.

17. The subjoined statement shows the quantity of country spirits issued from distilleries, warehouses and amani depots 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 vend renters and shopkeepers.		
Renters of vend areas and shopkeepers.																
Wholesale vend depots.					Renters of vend areas.				Shopkeepers.		Total proof strength.	Grand Total (proof).	Sugarcane jaggery arrack.		Palmyna jaggery arrack.	Molasses arrack.
20° under proof.	30° under proof.	60° under proof.	Total proof.	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			
1. Tadpatri distillery ..	GALS. 19,210	GALS. 21,522	GALS. ..	GALS. 30,433	GALS. ..	GALS. ..	GALS. ..	GALS. ..	GALS. 60	GALS. ..	GALS. 42	GALS. 30,475	RS. A. P. 0 8 6	0 8 6	0 8 6	0 8 6
2. Bellary distillery ..	..	10,867	..	7,807	..	300	..	..	85,411	..	24,998	32,605	to 0 9 0 to 0 10 0 to 0 10 6	0 10 6	0 10 0	..
3. Venasarpady (Madras) distillery ..	..	10,010	..	7,007	..	..	..	..	2,406	..	1,684	8,691	0 10 6	0 10 6	0 10 0	0 8 6
4. Réniguntia distillery ..	..	16,404	..	15,172	..	..	..	62	143	..	150	15,322	0 10 6	0 10 6	0 10 0	0 8 6
5. Nellikuppam distillery ..	..	165,775	..	119,493	..	1,217	..	..	5,327	..	4,581	124,074	0 10 6	0 10 6	0 10 0	0 8 6
6. Technanellur distillery ..	..	34,694	120	24,334	..	..	..	..	1,843	..	1,290	25,624	0 10 6	0 10 6	0 10 0	0 8 6
7. Coimbatore distillery ..	..	38,025	..	59,138	8,043	..	..	1	..	..	6,435	65,573	0 10 6	0 10 6	0 10 0	0 8 6
8. Arranghat do. ..	..	18,465	..	14,193	..	..	..	..	..	..	..	14,193	0 10 6	0 10 6	0 10 0	0 8 6
9. Nellore warehouse ..	..	14,716	..	10,301	..	332	..	..	234	..	396	10,697	0 12 6	0 12 6	0 10 0	0 8 6
0. Madras do. ..	..	4,300	..	3,430	..	..	..	..	4	..	3	3,438	..	..	..	0 10 6
1. Conjeevaram warehouse ..	..	3,074	..	2,152	..	..	..	..	..	..	..	2,152	..	..	..	0 10 6
2. Ránipétai do. ..	22,717	67,846	..	65,666	..	..	..	..	135	..	94	65,760	0 10 6	0 10 6	0 10 0	0 10 6
3. Vellore do. ..	..	208	..	146	..	..	..	..	96	..	67	212	0 10 6	0 10 6	0 10 0	0 10 6
4. Tanjore do. ..	..	66,419	..	46,493	..	..	..	..	693	..	485	46,978	0 10 6	0 10 6	0 10 0	0 10 6
5. Mayavaram do. ..	..	2,364	..	1,655	..	..	..	..	98	..	69	1,724	to 0 12 0 to 0 11 6	0 12 0	0 11 6	..
6. Trichinopoly do. ..	..	7,659	..	6,361	..	..	..	..	..	..	..	5,361	..	..	..	..
7. Madura warehouse No. I. ..	..	15,136	..	10,595	..	..	..	..	..	..	..	10,595	..	..	..	0 10 0
8. Do. do. No. II. ..	..	10,977	..	7,054	..	..	..	..	947	..	663	7,717	..	..	..	0 8 0
9. Tinnevely warehouse ..	..	17,037	..	11,926	..	..	..	..	168	..	118	12,044	..	..	..	0 8 0
0. Erode do. ..	..	47,064	..	32,938	..	..	..	..	25	..	17	32,955	0 15 0	0 15 0	0 15 0	0 15 0
1. Amani depot at Arantangi. ..	..	..	..	..	..	..	..	..	438	..	307	307	1 15 0	..	..	0 10 6
2. Amani depots in Kurnool. ..	..	..	..	..	..	..	..	..	1,259	..	881	881	to 2 3 0	..	..	0 15 0
Total ..	93,086	572,252	120	475,093	8,043	1,849	..	63	49,287	..	42,280	* 517,373	..	..	..	..

* Excludes 6,302 proof gallons supplied to the Malabar district from the Erode warehouse and 6,700 proof gallons supplied to the South Canara district from the Mangalore warehouse.

In most cases, the maximum prices fixed by the Board have been charged and no appreciable reduction in general price appears to have been effected except in the case of molasses arrack. The issues from distilleries and warehouses under the control of Messrs. Parry and Co. amounted to 56.6 per cent. of the total against 69.4 per cent. in the previous year.

18. About 92 per cent. of the issues to licensed vendors were made from the wholesale depots referred to in paragraph 13 *supra* against 93 per cent. in the previous year. The decrease is the natural consequence of a smaller number of wholesale depots opened during the year. The following statement shows the particulars of these issues in each district together with the prices reported to have been charged per gallon of 30° under proof. The figures are based on the accounts furnished by the wholesale depot-keepers 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
1. Nellore..	GALS. ..	GALS. 678	GALS. ..	GALS. 475	GALS. ..	GALS. 31,060	GALS. ..	GALS. 21,742	GALS. 22,217	RS. A. P. { 0 12 6 to 2 15 0
2. Cuddapah ..	..	..	..	..	17,944	11,820	..	22,629	22,629	{ 1 1 0 to 2 15 0
3. Anantapur ..	..	..	..	..	5,164	8,027	..	9,750	9,750	{ 0 11 0 to 2 15 0
4. Bellary ..	..	..	..	..	6,137	11,708	..	13,106	13,106	{ 0 8 0 to 2 15 0
5. Kurnool ..	..	..	..	..	15,766	961	..	13,286	13,286	{ 0 8 6 to 2 3 0
6. Madras Town Circle. }	..	..	..	..	..	74,242	..	51,969	51,969	{ 0 12 0 to 1 9 0
7. Chingleput ..	..	..	..	..	..	27,080	..	18,956	18,956	{ 0 11 0 to 1 3 0
8. North Arcot ..	..	..	..	..	4,329	60,648	..	45,917	45,917	{ 0 11 0 to 1 7 0
9. South Arcot ..	..	4,033	..	2,823	30	60,981	22	42,719	45,542	{ 0 10 0 to 0 15 0
10. Tanjore ..	..	..	..	..	10	28,923	..	20,254	20,254	{ 0 11 6 to 1 3 0
11. Trichinopoly ..	..	..	..	..	..	43,283	..	30,298	30,298	{ 0 10 6 to 1 3 0
12. Madura ..	..	..	..	..	..	50,381	..	35,266	35,266	{ 0 9 0 to 4 7 0
13. Tinnevely ..	..	..	..	..	..	39,108	120	27,424	27,424	{ 0 9 0 to 1 1 0
14. Coimbatore ..	..	..	..	..	40,202	13,949	..	41,926	41,926	{ 0 12 0 to 1 1 9
15. The Nilgiris ..	..	..	..	..	210	39,940	..	28,126	28,126	{ 1 5 0 to 3 1 0
16. Salem ..	..	..	..	..	1,495	61,301	..	44,107	44,107	{ 0 13 0 to 1 5 0
Total ..	..	4,711	..	3,298	91,287	563,412	142	467,475	470,773	

19. 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 1898-99.

Consumption.

District.	20° UNDER PROOF.		30° UNDER PROOF.		60° UNDER PROOF.		TOTAL REDUCED TO PROOF STRENGTH.	
	1898-99.	1899-1900.	1898-99.	1899-1900.	1898-99.	1899-1900.	1898-99.	1899-1900.
	1	2	3	4	5	6	7	8
	GALS.	GALS.	GALS.	GALS.	GALS.	GALS.	GALS.	GALS.
1. Ganjam	44	19	18,573	19,579	81,987	79,943	45,831	45,698
2. Vizagapatam ..	307	198	75,384	83,266	9,777	8,210	56,925	61,729
3. Kistna (Excise tracts).	11,980	14,071	66,299	59,806	4,417	1,357	57,760	53,664
4. Nellore	17,187	17,986	12,197	11,893	..	..	31,116	23,173
5. Cuddapah	6,115	5,164	9,164	8,188	..	..	11,307	9,863
6. Anantapur	7,787	6,137	48,617	46,961	..	..	40,261	37,783
7. Bellary	19,560	18,766	2,704	2,229	..	..	17,541	14,173
8. Kurnool	..	..	76,336	80,429	..	..	53,435	56,300
9. Madras Town Circle ..	..	..	28,251	27,753	..	..	19,776	19,427
10. Chingleput	6,132	4,349	62,553	60,899	..	..	43,692	46,109
11. North Arcot	1,510	30	71,007	66,380	8	22	50,916	46,499
12. South	15	10	38,939	30,115	..	..	27,269	21,088
13. Tanjore	638	..	50,645	43,646	..	..	35,962	30,552
14. Trichinopoly	..	..	50,671	51,328	..	..	35,470	35,929
15. Madura	..	..	36,187	41,119	..	120	26,331	28,831
16. Tinnevely	..	..	19,071	13,974	..	..	48,363	41,944
17. Coimbatore	43,766	40,203	43,968	39,940	..	..	30,986	28,126
18. The Nilgiris	260	210	67,794	61,801	..	..	47,716	44,107
19. Salem	326	1,495	37,332	41,439	..	1,214	26,202	29,788
20. South Canara	87	369	45,572	47,506	5,612	4,661	46,874	48,240
21. Malabar (Excise tracts).	15,911	16,401	..	..	..	..	..	..
Total	131,625	122,408	905,715	870,855	101,801	95,527	780,021	745,737

The chief increases were in the Vizagapatam, Tinnevely and South Canara districts and in the Madras Town Circle. In Vizagapatam and Tinnevely the 1897-98 figures were exceeded and the consumption in the latter district was the highest on record since 1890-91. The increase there is attributed to the labour employed on the Tinnevely-Quilon Railway works and at the pearl-fisheries. In Vizagapatam it is ascribed to the reduction in the selling price of arrack and to the favourable character of the season, and in South Canara it is chiefly due to the extension of the excise system to the Udipi and Coondapur taluks from 1st October 1899. In the Madras Town Circle it is attributed mainly to the increased selling price of Colombo arrack bringing the country liquor into favour.

On the other hand, Kistna, Nellore, Anantapur, Bellary, Kurnool, North Arcot, South Arcot, Tanjore, Trichinopoly, Coimbatore, the Nilgiris and Salem showed heavy decreases. The decreases in all these districts, except Bellary and the Nilgiris, have been continuous since 1897-98. A more or less general reason assigned by Collectors for the decrease is the unfavourable character of the season and the preference shown by the people for toddy as being the cheaper liquor. The decrease in Kistna and Nellore is attributed to the completion of the railway and other public works and to a fall in the road and canal traffic. In Anantapur it is attributed to the high price of food-grains that prevailed throughout the greater part of the year and to the placing of fairs and festivals under restrictions on account of plague. The high selling price resulting from ineffective competition accounts for some at least of the decrease in North Arcot. The season there too has been unsatisfactory. The falling off in South Arcot is chiefly attributed to the refusal of the Nellikuppam distillers to supply molasses, the cheaper arrack, except to their own depot agents on the plea of want of stock. Some shopkeepers are also reported to have raised the selling prices to make up their loss on account of the fall in consumption. The ground-nut production largely revived but this will have its effect later. The decrease in Tanjore is ascribed chiefly to the impoverished condition of the consumers, owing to the depression of trade, but it is also in part due to the high selling price of arrack under the virtual monopoly of supply enjoyed by Messrs. Parry & Co. In Coimbatore it is mainly due to the distillers M.R.Ry. A. T. Tiruvengadasami Mudaliar and the East India Distilleries and Sugar Factories (Limited) having an agreement whereby the district supply is left to the former with consequent higher prices imposed.

20. 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.	QUANTITY CONSUMED IN PROOF STRENGTH.		Number of shops opened during 1899-1900.	Area in square miles.	Sales per shop in 1899-1900 (in terms of proof strength).	Square miles per shop in 1899-1900.	Population per shop in 1899-1900.
		1898-99.	1899-1900.					
		GALS.	GALS.			GALS.		
1	2	3	4	5	6	7	8	9
<i>Tracts in which shops were not sold separately.</i>								
Ganjam (excluding the towns of Berhampur, Gopalpur, Ichchhapuram, Chatrapur, Sompeta, Parashottapur, Suria, Baruva, Baruvapeta, Aska, Russelkonda, Bellary, Chicacole, Parlakimedi, Calingapatam and Tekkali laghumathapuram).	1,462,875	21,374	19,650	538	4,689	0.13	8.7	2,719
Vizagapatam (excluding the Vizagapatam, Anakapalle and Vizianagaram taluks and the towns of Narasipatnam, Yellamanchili, Binilipatam, Chippurupalle and Palkonda).	1,502,791	12,373	12,059	176	3,855	0.08	22.1	8,539
Kistna (excise tracts excluding the Nandigama taluk and the towns of Masulipatam, Pedana, Gudur, Gunthar, Tadepalli, Bezavada, Nuzvid, Narasimhapet, Vinukonda, Gudivada, Tenali, Repalle, Bhattiprolu, Kolluru, Kollipara, Nizampatam, Duggirala, Bapatla, Ponnur, Chelavola, Chirala, Perala, Vekavada and Nayanavalle).	1,551,473	35,919	23,922	776	7,500	0.15	9.7	1,999
Nellore (excluding the Nellore, Gudur, Kavali, Kandukur, Ongole, Rapur and Atmakuru taluks and the Venkatagiri and Polar divisions and the towns of Udayagiri and Kanigiri).	376,453	2,774	917	43	3,048	0.02	71.0	8,755
South Arcot (the Munur, Vanur, Vikravandi, Valavanur, and Nellikuppam taluks).	271,172	2,591	3,675	99	482	0.13	4.9	2,739
Malabar (Wynad taluk).	76,762	6,047	6,435	55	821	0.84	14.9	1,396
Total (a) .. { 1898-99 .. { 1899-1900.	5,538,632 5,241,523	81,549 ..	66,558	1,751 1,687	22,588 20,485	0.15 0.13	12.8 12.1	3,145 3,107
<i>Tracts in which shops were sold separately.</i>								
Ganjam.—The towns of Berhampur, Gopalpur, Ichchhapuram, Chatrapur, Sompeta, Parashottapur, Suria, Baruva, Baruvapeta, Aska, Russelkonda, Bellary, Chicacole, Parlakimedi, Calingapatam and Tekkali laghumathapuram.	126,002	24,457	26,048	80	39	0.26	0.5	1,582
Vizagapatam.—The Vizagapatam, Anakapalle and Vizianagaram taluks and the towns of Narasipatnam, Yellamanchili, Binilipatam, Chippurupalle and Palkonda.	450,543	44,552	49,670	85	776	0.110	9.1	5,301
Kistna.—The Nandigama taluk (excise tracts) and the towns of Masulipatam, Pedana, Gudur, Gunthar, Bezavada, Nuzvid, Narasimhapet, Vinukonda, Gudivada, Tenali, Repalle, Bhattiprolu, Kolluru, Kollipara, Nizampatam, Duggirala, Bapatla, Ponnur, Chelavola, Chirala, Perala, Vekavada and Nayanavalle.	264,981	21,941	29,742	108	737	0.112	6.8	2,453

(a) The figures given in columns 2 to 5 against 1898-99 show the population, &c., for the areas which were under the different systems in that year.

Tracts.	Population as per census of 1891.	Area in square miles.	Number of shops opened during 1899-1900.	QUANTITY CONSUMED IN PROOF STRENGTH.		Consumption per head in 1899-1900 (in terms of proof strength).	Sales per shop in 1899-1900 (in terms of proof strength).	Square miles per shop in 1899-1900.	Population per shop in 1899-1900.
				1898-99.	1899-1900.				
				GALS.	GALS.				
1	2	3	4	5	6	7	8	9	10
<i>Tracts in which shops were sold separately—cont.</i>									
Nellore.—The Nellore, Gudur, Kavali, Kandukur, Ongole, Rapur and Atmakūra taluks and the Venkatagiri and Polur divisions and the towns of Udayagiri and Kanigiri.	1,087,283	5,717	325	28,342	22,256	.020	68	17.5	3,345
Cuddapah district	1,272,072	8,722	493	22,288	22,714	.018	46	17.7	2,580
Anantapur "	727,984	5,461	243	10,836	9,863	.014	41	22.5	2,996
Bellary "	880,691	5,706	232	40,261	37,783	.042	162	24.6	8,796
Kurnool "	817,811	7,514	337	17,941	14,173	.017	42	22.3	2,427
Madras.—Madras town	452,518	20	4	43,463	43,924	.097	915	0.6	9,427
Outside shops				1,211	1,968				
Cartonment shops	224,472	341	3	3,260	3,913	.055	200	5.5	3,620
Rest of the Saidapet taluk	978,456	2,751	55	5,501	6,495				
Chingleput (exclusive of the Saidapet taluk)	2,114,487	7,366	223	19,776	19,427	.019	87	12.3	4,888
North Arcot district			533	48,692	46,109	.021	79	12.6	3,027
South Arcot (excluding the Munnur, Vanur, Vikravandi, Valavanur and Nellikuppam firkas).	1,891,079	4,735	711	48,325	42,824	.023	60	6.7	2,661
Tanjore district	2,228,114	3,709	225	27,269	21,088	.009	94	16.5	9,903
Trichinopoly district	1,372,717	3,631	267	35,962	30,552	.022	114	13.6	5,141
Madura district	2,608,401	8,808	479	35,470	36,929	.013	75	18.4	6,446
Tinnevely district	1,916,095	5,387	338	25,831	28,831	.015	85	15.9	5,669
Coinbatore district	2,004,839	7,800	592	48,363	41,944	.020	71	13.3	3,387
The Nilgiri district	98,797	957	31	30,986	28,126	.282	907	30.9	3,219
Salem district	1,962,691	7,529	494	47,716	44,107	.022	89	16.2	3,973
South Canara district	1,052,359	3,933	644	26,202	29,738	.028	46	6.1	1,634
Malabar.—[The Calicut, Palghat, Ponnani (excluding the Chavakkat, Deputy Tahsildar's division), Chirakkal, Kottayam, Kurumbraut, Ernad and Wadavanad (excluding the Attapadi valley) taluks].	2,379,524	4,641	605	40,827	41,805	.018	69	7.7	3,933
Total (a) .. [1898-99 .. [1899-1900.	26,422,458	93,408	7,000	698,472	679,079	.026	100	13.3	3,775
Grand Total (a) .. [1898-99 .. [1899-1900.	26,914,019	96,349	7,205	..	745,737	.025	94	13.4	3,735
	31,961,100	115,906	8,761	780,021	..	.024	89	13.2	3,648
	32,155,545	116,834	8,892	..	..	.023	84	13.1	3,616

(a) The figures given in columns 2 to 5 against 1898-99 show the population, &c., for the areas which were under the different systems in that year.

21. The average consumption per head of the population amounted to .013 of a proof gallon against .015 in 1898-99 in the vend areas, .025 against .026 of a proof gallon in the tracts in which shops were separately sold and .023 against .024 in the total excise area.

The Nilgiri district heads the list with an average consumption of .282 of a gallon per head. Next come the independent shop tracts of Ganjām, Kistna and Vizagapatam with averages of .205, .112 and .110 respectively. Of individual towns, Ootacamund has the highest consumption, viz., 1.050, Coonoor following with .940, while the town of Madras shows an average of only .097 of a proof gallon. The average was lowest in the Tanjore district, where it amounted to .009 of a gallon.

Of the vend areas, the Wynaad taluk of Malabar, as usual, ranks first with .084 of a gallon per head; Kistna follows, but with an average of only .015; the vend areas of Ganjām and the frontier firkas of South Arcot follow with an average of .013 of a gallon each. The average was lowest in the vend areas of Nellore, where it amounted to only .002 of a gallon per head.

22. In the vend areas there was on an average one country spirit shop for every 12.1 square miles and 3,107 persons against one for every 12.8 square miles and 3,145 persons in the previous year. In the tracts in which shops were sold separately, the average area and population per shop were 13.4 square miles and 3,735 persons against 13.3 square miles and 3,775 persons in the previous year. In the two taken together the average was 13.1 square miles and 3,616 persons per shop against 13.2 square miles and 3,618 persons per shop in the previous year. The places worst supplied are the Tirutturaippundi taluk of the Tanjore district which has 4 shops to 180,308 people and 485 square miles, the Kanigiri taluk of the Nellore district which has 3 shops to 127,512 people and 1,001 square miles, and the Golconda and Bobbili taluks of the Vizagapatam district which have 8 shops to 122,583 people and 564 square miles and 9 shops to 128,785 people and 268 square miles, respectively.

23. 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 .021 of a proof gallon, and the population supplied by each shop would be 3,955.

24. 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.

25. Appendix D shows the average revenue realised 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 Bellary, Kurnool 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. 3-1-2 and Rs. 3-9-8 per gallon, respectively, in the Malabar and South Canara districts which pay considerably less taxation generally in respect of excise than the rest of the Presidency. In most of the other excepted areas it approximated to the tariff rate.

26. The quality of the spirits supplied from the various distilleries, private and contract, continues to be generally good and there have been no complaints in this respect.

* Columns 14 to 17 in the case of the Gōdāvari district.

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

I.—AGENCY TRACTS.

27. *Ganjām*.—In the Agency portions of the district, excluding the 122 villages to which the Madras Abkārī Act I of 1886 has been extended, the Khonds and Savaras have been hitherto enjoying the privilege of distilling spirit free for *bona fide* home consumption as well as for use at village feasts, marriages, &c. In its order No. 380, Revenue, dated 17th June 1899, Government ordered the gradual withdrawal of this privilege which has no justification in law. For the supply of others than the Khonds and Savaras, 85 still licenses were sold by auction for Rs. 11,949 against the same number for Rs. 10,310 in the previous year as per details below :—

Tracts.	1898-99.		1899-1900.	
	Number of licenses.	Revenue.	Number of licenses.	Revenue.
1	2	3	4	5
1. Udayagiri Agency	13	Rs. 5,142	13	Rs. 5,896
2. Parlākīmedi „ .. .	7	548	7	462
3. Ballīgula „ .. .	14	2,135	14	2,528
4. Ramagiri „ .. .	51	2,485	51	3,263
Total ..	85	10,310	85	11,949

The whole of the current demand with the exception of Rs. 47 was collected during the year.

Spirit is manufactured in this tract generally from the ippa flower and occasionally from rice.

28. *Vizagapatam*.—The contract for the exclusive privilege of manufacture and vend of country spirits in the Gunupur farm was renewed to Messrs. Ripley & Co. for Rs. 60,000 as in the previous year.

The rest of the Agency tracts exclusive of the 31 villages in which the Madras Abkārī Act I of 1886 is in force was managed directly by Government and each shop was leased out separately. The revenue realized from these shops was Rupees 85,838 against Rs. 74,497 in 1898-99 as shown below :—

Tracts.	Revenue for 1898-99.	Revenue for 1899-1900.	Difference.
1	2	3	4
1. Jeypore division	Rs. 24,836	Rs. 28,413	+ 3,577
2. Malkanagiri division	2,099	3,183	+ 1,084
3. Nowrangapur „ .. .	21,650	22,406	+ 756
4. Padva division	3,055	4,335	+ 1,280
5. Srungavarupukota division	213	188	— 25
6. Viravilli division	215	209	— 6
7. Golconda taluk	1,074	1,224	+ 150
8. Sālūru division	5,112	3,210	— 1,902
9. Pottangi „ .. .	10,082	14,286	+ 4,204
10. Koraput „ .. .	6,161	8,334	+ 2,223
Total ..	74,497	85,838	+ 11,341

In all but three divisions there was an increase which was due to keen competition. The decrease in the Sālūru division, which was the only decrease of moment, was due to the shopkeepers having been restricted to sanctioned sites.

The total abkārī revenue, both arrear and current, collected during the year in the Agency tracts of this district amounted to Rs. 1,47,667 against Rs. 1,36,617 in the previous year.

29. *Góđāvāri*.—The subjoined statement shows the revenue derived in the Agency tracts of this district exclusive of the 31 villages in which the tree-tax system is in force :—

Tracts.	Revenue for 1898-99.	Revenue for 1899-1900.	Difference.
1	2	3	4
Bhadrāchalam division	Rs. 10,794	Rs. 12,750	+ 1,956
Polavaram „ .. .	3,842	3,842	..
Chōđavaram „ .. .	4,517	3,751	— 766
Yellavaram „ .. .	2,733	2,332	— 401
Total ..	21,886	22,675	+ 789

The total abkārī revenue, arrear and current, collected during the year amounted to Rs. 22,873 against Rs. 22,574 in 1898-99.

II.—ORDINARY TRACTS.

A.—Separate Arrack Rents.

30. *Ganjām*.—The Abkārī Act I of 1886 is in force in 122 villages of the Parlākīmedi maliahs. Attempts had been made for some years to dispose of these in three farms on the contract distillery supply system, the arrack sold being jaggery arrack, but had been unsuccessful. On the representation of the Collector, these endeavours were abandoned and the renting system with permission to sell ippa or mowha spirit was reverted to. Stills and shops were established at five centres and were sold for the half-year beginning from 1st October 1899 for a rental of Rs. 325.

31. *Góđāvāri*.—The exclusive privilege of manufacturing and selling toddy arrack in the ordinary tracts, including the 31 Agency villages under the tree-tax system, was sold by rent areas, the district being divided into 86 farms as in 1898-99. Eight of these found no bidders as whole farms and they were therefore broken up and sold in smaller areas. In this and 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 1900 amounted to Rs. 3,97,836 against Rs. 4,45,190 for the previous lease. The decrease was due to the fear entertained generally of the “Vikari” year, to the unfavourable character of the season and to anticipation of the abolition of the renting system in favour of excise.

32. *Kistna*.—The renting system obtains only in the Munagala and Lingagiri zamindaris which were sold for an annual rental of Rs. 1,150 against Rs. 1,255 in 1898-99, the decrease being due to absence of competition. The only spirit manufactured was jaggery arrack.

33. *South Canara*.—The Udipi and Coondapoor taluks, which were under the renting system for the year ending 1st October 1899, were brought under the excise system with effect from that date and have therefore been discussed with the rest of the district in Chapter II.

34. *Malabar*.—The exclusive privilege of manufacture and sale of country spirits in the Attapadi valley of the Walavanad taluk as well as in British Cochin was sold for one year from 1st October 1899. The following statement shows the rentals obtained for the year as compared with the previous lease :—

Tracts.	Rentals for 1898-99 (toddy year).	Rentals for 1899-1900 (toddy year).	Difference.
1	2	3	4
Attapadi valley	Rs. 315	Rs. 850	+ 535
Cochin town	3,386	2,950	— 436
Total ..	3,701	3,800	+ 99

The increase in the Attapadi valley was due to reckless competition owing to presence of bidders from Coimbatore. The decrease in Cochin was due to combination.

35. *Consumption.*—The following statement shows the consumption of country spirits in terms of proof strength during the official year under review in the tracts in which the renting system was in force. The figures are 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).	
			1898-99.	1899-1900.	1898-99.	1899-1900.
1	2	3	4	5	6	7
Ganjám (one hundred villages of the Parlákimedi maliahs)	sq. MLS.	(a)	GALS.	GALS.	GALS.	GALS.
Gódávári (including thirty-one Agency villages) ..	4,995	1,962,387	142,934	131,855	·073	·069
Kistna (Munagala and Lingagiri zamindaris) ..	100	39,128	977	713	·025	·018
Malabar { Cochin town	1·7	17,601	2,681	2,703	·162	·164
Attapadi valley	(a) ..	(a) ..	209	382	..	..
Total ..	5,096·7	2,019,116	146,801	138,653	·073	·069

(a) Figures are not available.

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

36. The following statement shows the numbers of stills sanctioned and worked and the quantity of spirits reported to have been manufactured in the non-excise tracts :—

Tracts.	NUMBER OF STILLs.		SPIRIT MANUFACTURED.					Difference.
	Sanctioned.	At work.	20° under-proof.	30° under-proof.	60° under-proof.	70° under-proof.	Total proof.	
1	2	3	4	5	6	7	8	9
Official year.			GALS.	GALS.	GALS.	GALS.	GALS.	PROOF GALS.
Ganjám (one hundred villages of the Parlákimedi maliahs).	1898-99 ..	5	5	(a)	(a)	(a)	(a)	..
	1899-1900 ..	5	(a)	(a)	(a)	(a)	(a)	..
Gódávári (including thirty-one Agency villages).	1898-99 ..	879	811	961	97	36,800	429,717	144,472
	1899-1900 ..	871	827	817	116	43,559	393,558	136,226
								} — 8,246
Kistna (Munagala and Lingagiri zamindaris).	1898-99 ..	10	1	..	1,472	..	..	1,030
	1899-1900 ..	10	1	..	1,133	16	..	800
								} — 230
Malabar (Cochin town and the Attapadi valley).	1898-99 ..	1	1	869	3,386	..	..	3,065
	1899-1900 ..	1	1	942	3,469	..	..	(b) 3,182
								} + 117

(a) Figures are not available.

(b) Includes 2,796 proof gallons imported by the Cochin renter from Native Cochin.

C.—Combined Arrack and Toddy Rents.

37. This system was in force in the 17 outlying pattoms of British Cochin which were sold in three lots for Rs. 455 against Rs. 599 in the previous lease. No stills were established, the arrack required for sale being imported by the renters from Native Cochin and Travancore. Seven shops were opened for the sale of both arrack and toddy and 378 proof gallons of arrack were issued for consumption during the year.

The same system, which was already in force in the seven southern amsams of the Ponnáni taluk, was extended to the whole of the Chavakkat Deputy Tahsildar's division with effect from 1st October 1899 and the right of manufacturing and vending arrack and toddy in this tract was leased out to the arrack supply contractor of Malabar and South Canara for a period of one year for Rs. 8,500. Four stills, 27 arrack and 209 toddy shops were opened and 432 proof gallons of arrack were issued for consumption.

CHAPTER IV.—TODDY REVENUE.

38. 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 system is in force practically throughout the Presidency and the only extension of it made in the year was to Jinabad, a village in the Víravilli agency of the Vizagapatam district. On the other hand, the area in which it was in force was again reduced in the Malabar district in favour of the combined arrack and toddy renting system and in order to facilitate the supply of toddy to the Chavakkat distillery; and in the Madras Town Circle the taxation on toddy, which was found to be too heavy, was lightened.

39. Shops were sold separately in all the tree-tax areas of the Presidency except the Gódávári district. There the shops in the fourteen chief towns were sold independently, and the rest of the district was disposed of in 129 vend areas.

40. Appendix E gives details of 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 figures of 1899-1900, as compared with those for 1898-99, is subjoined for ready reference :—

Districts.	1898-99.				1899-1900.				Increase or decrease; + or -.		
	Rentals.	Tree-tax.	Total.	First half-year.		Second half-year.		Total rentals.			
				Rentals.	Tree-tax.	Rentals.	Tree-tax.				
1	2	3	4	5	6	7	8	9	10	11	12
Ganjām ..	Rs. 7,316	Rs. 30,829	Rs. 38,145	Rs. 3,180	Rs. 8,306	Rs. 12,570	Rs. 27,125	Rs. 8,014	Rs. 36,521	Rs. 48,535	Rs. 5,390
Vizagapatam ..	23,365	62,653	86,008	11,540	17,523	29,063	46,583	24,119	62,906	87,115	1,107
Gōdāvari ..	5,46,639	6,62,886	11,09,425	2,67,371	2,19,978	4,87,349	3,02,075	5,29,996	6,22,053	10,52,049	67,376
Kistna ..	1,89,223	1,76,144	3,65,367	85,570	42,743	1,28,890	1,71,633	1,77,979	1,71,633	3,49,212	16,155
Nellore ..	47,309	82,380	1,29,689	24,038	30,864	54,902	79,711	41,486	70,639	1,12,125	17,564
Cuddapah ..	78,830	47,232	1,26,062	39,528	15,841	55,369	71,209	24,151	99,520	1,23,671	4,457
Anantapur ..	1,84,816	1,33,893	3,18,709	98,086	49,951	1,48,037	1,97,984	2,31,863	2,31,863	3,53,850	41,263
Belary ..	1,82,831	1,37,318	3,20,149	1,17,056	72,403	1,89,459	2,61,862	1,80,264	2,72,123	4,34,026	29,401
Kurnool ..	1,55,105	1,16,996	2,72,101	77,137	39,925	1,17,062	1,56,192	1,56,192	1,56,192	3,12,384	51,993
Madras Town Circle	82,073	4,34,449	5,16,522	2,37,168	2,06,839	4,43,987	6,50,826	4,43,987	6,50,826	1,19,853	17,197
Chingleput ..	1,02,205	1,34,963	2,37,168	90,952	47,408	1,38,360	1,85,768	1,85,768	1,85,768	3,71,536	8,853
North Arcot ..	1,91,160	2,01,820	3,92,980	1,76,823	83,074	2,60,897	3,43,971	2,60,897	3,43,971	6,04,868	8,853
South Arcot ..	85,871	90,952	1,76,823	41,769	22,489	64,258	1,06,017	1,06,017	1,06,017	2,12,034	64,740
Tanjore ..	4,55,180	4,59,025	9,14,205	2,24,898	2,06,839	4,31,737	6,38,635	4,31,737	6,38,635	1,07,872	2,510
Trichinopoly ..	1,06,800	82,103	1,88,903	98,608	61,255	1,60,863	2,19,118	1,60,863	2,19,118	3,80,981	16,337
Madura ..	1,90,290	1,52,987	3,43,277	58,608	33,801	92,409	1,46,210	92,409	1,46,210	2,38,619	8,305
Tinnevely ..	1,10,757	93,695	2,04,452	98,608	61,255	1,60,863	2,19,118	1,60,863	2,19,118	3,80,981	16,337
Coimbatore ..	2,61,222	1,77,851	4,39,073	1,28,549	76,492	2,05,041	2,71,590	2,05,041	2,71,590	4,76,631	9,138
Salem ..	2,76,556	2,23,396	4,99,952	1,38,153	94,911	2,33,064	3,71,965	2,33,064	3,71,965	6,05,029	8,305
South Canara ..	1,92,222	1,56,083	3,48,305	89,631	53,461	1,43,092	2,36,583	1,43,092	2,36,583	3,79,675	33,681
Malabar ..	1,98,415	1,52,725	3,51,140	58,095	67,169	1,25,264	1,92,433	1,25,264	1,92,433	3,17,697	13,614
Total ..	36,77,175	37,54,180	74,31,355	18,25,385	15,72,479	33,97,864	52,23,254	33,97,864	52,23,254	1,05,21,109	41,134

(a) Includes Rs. 14,301, being the amount realised as transport duty on Hyderabad toddy during the year.
 (b) Includes Rs. 3,240, being the amount realised as transport duty on Hyderabad and Banganapalle toddy during the year.
 (c) Includes Rs. 3,107, being the revenue derived from licenses transferred or sold for default.
 (d) Includes the arrack rentals of the Gōdāvari district, of the Munagala and Lingagiri zamindaris of the Kistna district, of the non-exercise tracts of the South Canara district (for six months) and of Cochin in Malabar.
 (e) Excludes Rs. 12,102, being the tax on trees tapped for toddy for distillation in Malabar.

41. The net result of the year's working, according to this statement, is a decrease of Rs. 41,134, being the difference between a decrease of Rs. 46,777 under rentals and an increase of Rs. 5,643 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 during the year under report was very 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 ..	38,05,792	16,90,890	54,96,682	69.2	30.8
1892-93 ..	36,26,133	21,40,017	57,66,150	62.9	37.1
1893-94 ..	38,03,746	23,80,639	61,84,385	61.5	38.5
1894-95 ..	39,43,598	25,41,478	64,85,076	60.8	39.2
1895-96 ..	39,92,584	28,35,418	68,28,002	58.5	41.5
1896-97 ..	37,45,720	(a) 32,78,899	70,24,619	53.3	46.7
1897-98 ..	33,17,999	(a) 38,68,218	71,86,217	46.2	53.8
1898-99 ..	31,86,490	(a) 37,54,180	69,40,670	45.9	54.1
1899-1900 ..	31,84,350	(b) 37,59,823	69,44,173	45.8	54.2

(a) Includes transport duty on Hyderabad toddy.

(b) Includes transport duty on Hyderabad and Banganapalle toddy, but excludes Rs. 12,102, being the tax on trees tapped for toddy for distillation in Malabar.

42. The figures in Appendix E and in paragraph 40 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 two years, substitute for the usual discussion of them a few remarks on the working of the toddy year commencing from 1st October 1899 and of the changes then introduced. The figures of course are not fully available. The following statement gives them as nearly as possible :—

Districts.	Toddy lease, 1897-98 (October 1897 to the end of September 1898).			Toddy lease, 1898-99 (October 1898 to September 1899).			Increase or decrease in 1898-99 as compared with 1897-98, + or -.	Toddy lease, 1899-1900 (October 1899 to the end of September 1900).			Increase or decrease in 1899-1900 as compared with 1898-99, + 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. 6,442	Rs. 29,140	Rs. 35,582	Rs. 7,225	Rs. 30,194	Rs. 37,419	+	Rs. 1,837	Rs. 8,742	Rs. 36,356	+
Vizagapatam ..	23,348	60,926	84,274	22,840	60,644	83,484	+	2,810	25,086	65,461	+
Gōdāvari ..	5,30,584	5,92,045	11,22,629	5,39,208	5,30,601	10,69,809	+	32,820	(a) 5,02,998	5,38,236	+
Kistna ..	1,79,748	1,54,826	3,34,574	1,95,812	1,78,809	3,74,621	+	40,047	(b) 1,83,618	1,78,636	+
Nellore ..	47,360	87,309	1,34,669	47,666	80,185	1,27,851	+	6,818	33,775	70,727	+
Cuddapah ..	80,550	54,648	1,35,198	76,445	43,382	1,19,827	+	15,371	73,548	45,311	+
Anantapur ..	1,50,976	1,33,189	2,84,165	1,92,834	1,31,761	3,24,595	+	40,430	2,32,762	1,48,812	+
Belary ..	1,60,642	1,36,714	2,97,356	2,28,994	1,10,381	3,39,375	+	42,019	2,34,361	(c) 1,05,248	+
Kurnool ..	1,96,668	1,73,457	3,70,125	1,53,133	1,40,395	2,93,528	+	36,597	1,65,471	(d) 1,31,698	+
Madras Town Circle ..	82,684	5,06,454	5,89,138	82,495	4,79,740	5,62,235	+	26,903	(e) 36,423	5,29,551	+
Chingleput ..	1,16,235	1,51,921	2,68,156	91,746	1,37,625	2,29,371	+	38,785	1,04,356	1,38,182	+
North Arcot ..	1,88,941	2,19,876	4,08,817	1,93,648	2,02,226	3,95,874	+	12,943	(f) 2,05,626	2,01,384	+
South Arcot ..	1,02,108	1,07,263	2,09,371	72,712	87,312	1,60,024	+	49,347	(f) 97,178	98,944	+
Tanjore ..	4,07,511	4,78,767	8,86,278	4,48,908	4,50,314	8,99,222	+	47,056	4,10,512	3,90,875	+
Trichinopoly ..	94,692	85,753	1,80,445	1,16,268	75,898	1,92,166	+	11,712	(f) 1,90,192	92,968	+
Madura ..	1,88,836	1,53,067	3,41,903	1,90,825	1,54,668	3,45,493	+	3,590	1,92,944	1,74,987	+
Tinnevely ..	1,12,554	1,01,009	2,13,563	1,08,364	98,809	2,07,173	+	6,350	95,843	90,738	+
Coimbatore ..	2,66,527	1,82,624	4,49,151	2,57,154	1,71,088	4,28,242	+	20,909	2,55,155	1,78,636	+
Salem ..	2,81,197	2,34,424	5,15,621	2,72,128	2,15,582	4,87,710	+	27,011	2,92,382	2,38,066	+
South Canara ..	2,06,125	1,59,660	3,65,785	1,39,677	1,54,113	2,93,790	+	71,905	1,62,590	1,47,956	+
Malabar ..	2,22,251	1,59,250	3,81,501	1,76,908	1,54,632	3,31,540	+	49,951	(g) 1,84,814	1,54,783	+
Total ..	36,66,486	39,57,622	76,24,108	36,34,388	36,88,359	73,22,747	+	3,01,361	35,88,378	37,58,736	+

* Up to the end of August 1900.

(a) Includes the arrack rentals also.

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

(c) Includes Rs. 14,413, being the revenue realised as transport duty on Hyderabad toddy up to the end of July 1900.

(d) Includes Rs. 2,860, being the revenue realised as transport duty on Hyderabad and Banganapalle toddy up to the end of July 1900.

(e) Approximate for the whole year.

(f) Includes the rentals of amani shops.

(g) Includes the arrack rentals of Cochin.

43. *Ganjam*.—The rentals showed an increase of Rs. 1,517 or 21 per cent. nearly. An attempt was made again in the year under report to sell by auction the exclusive privilege of vending toddy under the renting system in the 122 villages of the Parlákimedi maliahs, to which the Abkári Act I of 1886 was extended in July 1893, but it was again unsuccessful. Toddy was drawn exclusively from date trees of which 6,262 more were marked than in 1898-99. The steady increase in the revenue of this district is attributed to the fact that the people are becoming gradually accustomed to the working of the tree-tax system and are viewing it with less suspicion and disfavour than at first. The district yields the smallest toddy revenue in the Presidency with the exception of the Nilgiris which yields none.

44. *Vizagapatam*.—This district occupies the next higher place in point of revenue. Rentals increased by Rs. 2,246 or 9·8 per cent. The number of palmyra and date palms marked also rose by 313 and 4,576, respectively, which was probably due to improvement in the season.

45. *Góddavari*.—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 fell from Rs. 5,59,208 in 1898-99 to Rs. 5,02,998—a decrease of Rs. 56,210 or 11·1 per cent. This heavy fall was attributed to determined combination at the sales, to the fears of the Vikari year, and of the rumoured abolition of the renting system in favour of excise and to the unpropitious character of the season. The number of palmyra and date trees tapped, however, increased by 3,773. The abkári revenue of the district shows a continuous decrease, due largely, it is believed, to the fact that the systems pursued are obsolete. They are being altered.

46. *Kistna*.—There was a decrease of Rs. 12,194 or 6·2 per cent. under rentals, due chiefly to the losses said to have been sustained by the previous renters and to strong combination amongst the bidders for shops in two taluks. The number of palmyra and date palms tapped was 119,091 as against 119,206 for 1898-99. The district continues to be a difficult one to work properly either for arrack or toddy and auction sales in it are a constant source of trouble.

47. *Nellore*.—The rentals fell from Rs. 47,666 to Rs. 33,775, showing a decrease of Rs. 13,891 or 29·1 per cent. This was due to (1) the stoppage of railway works, the opening of the Bezwada-Madras State Railway and the consequent decrease in road and canal traffic; (2) losses sustained by the previous year's renters; (3) the scarcity of money; (4) the "Vikari" year; and (5) the absence of competition for outlying shops rendering an auction impossible. In addition there was a difficulty in securing trees for tapping in the Venkatagiri zamindari owing to the method of leasing adopted by the Rajah. The fall in rentals was followed by a decrease of 430, 5,313 and 347 in the numbers of cocoanut, palmyra and date trees marked, respectively. The lessees of certain shops on the Kurnool border, for which there was no local supply, continued to mark trees in Kurnool on payment of the Nellore rate of tree-tax.

48. *Cuddapah*.—Combination and an adverse season caused a decrease of Rs. 2,897 or 3·8 per cent. in rentals. Toddy is drawn chiefly from date palms, of which 44,443 were marked as against 42,532 in the previous lease. The net result was a revenue considerably less, when the cost of establishments is considered, than that under the old renting system. The seasons have been consistently bad since the tree-tax system was introduced into this district, so it has hardly had a fair chance, but it certainly cannot be proclaimed a success there. To adapt it to the circumstances of the district shops in the neighbourhood of sources of supply were allowed to sell by wholesale to others at a distance from them instead of the latter marking trees for themselves, on the condition that they kept accounts, but depots for supply of toddy were not allowed, as they were in the previous year.

49. *Anantapur*.—This district showed an increase of Rs. 39,928 or 20·7 per cent. in rentals. Keen competition was the chief cause. Toddy is drawn chiefly from date palms, of which 17,031 more were marked than in the previous lease. The district revenue has improved considerably and now shows an increase of Rs. 47,022 over the average rentals secured under the old system.

50. *Bellary*.—Rentals rose by Rs. 5,367 or 2·3 per cent., owing chiefly to better competition for the town shops in the Bellary and Hospet taluks than in the previous

year. But the number of tax paying date trees, which are the only kind tapped for toddy in this district, fell by 13,352. This fall is partly accounted for by the fact that more toddy was imported from Hyderabad than in the previous lease, the sum realised as transport duty on the toddy so imported amounting to Rs. 14,419 as against Rs. 6,200 in 1898-99. The revenue results on the whole were not satisfactory and were much behind those realised under the old system, but again the tree-tax system has not had a fair trial as every year since its introduction has been abnormal.

51. *Kurnool*.—The district showed an increase of Rs. 12,338 or 8·1 per cent., due to keen competition. On the other hand, the number of trees marked decreased by 4,837; and the collections of transport duty on imported toddy also fell from Rs. 6,820 to Rs. 2,860. There was thus a net increase of Rs. 3,541 in the district toddy revenue. A new source of supply was opened up during the year by sanction being given to transport of toddy from the Native State of Banganapalle and a chowkie was opened at Lingamdinne on the Kurnool border. Transport duty was levied at one anna a gallon and Rs. 1,896 in all collected in the year.

52. *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. The scale of fees levied underwent revision at the commencement of the lease under review as they were found by experience to be higher than the shopkeepers could afford to pay. This resulted in a decrease of about Rs. 46,000 in the collections under license and transfer fees, &c., but the realizations under tree-tax rose from Rs. 4,79,740 to Rs. 5,29,551, thereby yielding a net increase of about Rs. 4,000.

53. *Chingleput*.—The rentals rose by Rs. 12,610 or 13·7 per cent., but this is in comparison with low rentals in the previous lease. One of three unsold shops at Sadras in the Chingleput taluk was worked under amani, as adequate bids could not be obtained for them on account of combination. The number of cocoanut trees marked increased by 3,543, while the number of palmyra and date trees tapped decreased by 3,278 and 1,465, respectively. The revenue, on the whole, shows an increase of Rs. 13,467, i.e., a recovery of about a third of the loss sustained in the previous lease.

54. *North Arcot*.—Competition at the sales raised the rentals by Rs. 11,978 or 6·2 per cent. The number of cocoanut and date palms tapped increased by 2,571 and 1,908, respectively; that of palmyras fell by 4,322. The revenue as a whole shows a complete recovery of the loss in the previous year. The shopkeepers of the Punganuru division continued to mark trees in the Madanapalle taluk of the Cuddapah district on payment of the tree-tax at the rate obtaining in North Arcot.

55. *South Arcot*.—The rentals showed an increase of Rs. 24,466 or 35 per cent. The increase is reported to be due chiefly to the adoption of the policy of working the unsold shops under amani during the previous lease. In the lease under review one shop in the Mannargudi division was worked under amani till the end of April 1900 when an offer was accepted for it. The number of cocoanut, palmyra and date trees tapped rose by 3,630, 343 and 1,967, respectively.

56. *Tanjore*.—Combination, or rather want of competition, and the gloomy outlook of the season at the time of the sales are given as the chief causes for a fall of Rs. 38,396 or 8·6 per cent. in rentals. The number of cocoanut and palmyra trees marked also fell by 24,262 and 3,304, respectively, while that of date trees remained more or less stationary. The fall in this regard was probably due to the state of the season. The district revenue has decreased by about Rs. 1,45,000 as compared with 1897-98. The total number of trees marked for toddy shops continued to be the largest in the Presidency.

57. *Trichinopoly*.—Combination amongst the bidders for the shops in the Trichinopoly town and taluk and reckless bidding in the previous year for those in the rest of the district brought about a fall of Rs. 16,074 or 13·8 per cent. in rentals. Three of the unsold shops in the Trichinopoly town were worked under amani till the beginning of May 1900 when they were disposed of by tender. The number of cocoanut and palmyra trees tapped rose by 7,401 and 201, respectively. The net result of the year's working is an increase of Rs. 936 over 1898-99.

58. *Madura*.—Rentals increased by Rs. 2,119 or 1·1 per cent.; and the number of trees marked by 2,336 (cocoanut), 10,007 (palmyra) and 35 (date). The increase in the revenue is continuous.

59. *Tinnevely*.—The fall in rentals of Rs. 12,521 or 10·2 per cent. was the effect partly of the enhancement in the rate of tree-tax in 1897-98, partly of the commotion caused by the Shanar-Maravar riots and partly of the opposition excited by the new sweet toddy rules. The number of cocoanut and palmyra trees tapped also decreased by 1,049 and 3,807, respectively. The fall in the district revenue is continuous.

60. *Coimbatore*.—There was a small decrease of Rs. 1,999 or ·8 per cent. in rentals. On the other hand, the cocoanut and date trees that paid tax showed an increase of 3,886 and 200, respectively, palmyras remaining more or less stationary. The net result is an increase of Rs. 5,549. The revenue for the previous lease had fallen by Rs. 20,909 when compared with that for 1897-98.

61. *Salem*.—Keen competition at the sales and the favourable character of the season combined to bring about an increase of Rs. 20,254 or 7·5 per cent. in rentals. This was followed by an increase of 7,953 and 5,816 in the number of cocoanut and date trees marked, respectively. The number of palmyra trees tapped was almost stationary. The revenue shows a total increase of Rs. 42,738 as against a decrease of Rs. 27,911 in the previous year.

62. *South Canara*.—Rentals rose by Rs. 13,513 or 9·7 per cent. The increase was due partly to the low rentals secured for the previous year and partly to the competition between the previous year's shopkeepers and the still-renters of the Udipi and Coondapoor taluks who had to give up tapping for distillation on account of the extension of the excise system to those taluks in October 1899. On the other hand, the number of cocoanut and palmyra trees tapped decreased by 2,157 and 5,298, respectively, that of sago palms showing an increase of 649. The decrease in this respect was due chiefly to the cessation of tapping for distillation.

63. *Malabar*.—The whole of the Chávakkát Deputy Tahsildar's division was brought under the combined arrack and toddy renting system at the beginning of the current lease, partly with a view to giving the arrack-supply contractor of this and the South Canara district a compact and sufficient area within which to tap trees for toddy to be distilled at the Chávakkát distillery, and partly because the tree-tax system cannot be profitably worked in this narrow strip of country between Cochin and the sea, with cheap and abundant Cochin State liquor all alongside. There was an increase of Rs. 7,906 or 4·5 per cent. in the district rentals, but the figure of the previous year's rentals was 20·4 per cent. under that of 1897-98. The number of cocoanut, palmyra and sago palms marked remained almost stationary. The total revenue realised shows an increase of Rs. 8,063 as against a decrease of Rs. 49,961 in 1898-99.

64. Cocoanut palms are usually tapped in Nellore, the Madras Town Circle, and in the southern and western parts of the Presidency; palmyra palms in all the districts except Ganjám, Cuddapah, Anantapur, Bellary and Kurnool; and date palms in all except Trichinopoly, Madura, Tinnevely, South Canara and Malabar. The tapping of sago palms is practically confined to the two west coast districts. The number of cocoanut, date and sago trees tapped in the Presidency for the year under review rose by 1·7, 5·8 and 6 per cent., respectively, while that of palmyras fell by 4·3 per cent. Leaving out of account the sago palms marked for the year, which amounted in all to 12,301, for every hundred trees tapped in the Presidency, 35 were cocoanut trees, 31 were palmyras and 34 were dates. The cause of the variation in the proportions of trees of the different kinds that were tapped was a very late palmyra season.

65. The following statement compares the average of three years' rentals under the old system with the revenue for the year under review and the district establishment under the old and new systems, respectively. South Canara and Malabar have been excluded as their circumstances are peculiar:—

Variations in the number of trees tapped in the Presidency.

Comparison of income with charges.

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 lease ending with the 30th September 1900.			Increase or decrease, + or —.	Cost of new establishment (for the official year 1899-1900).	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.		
Ganjám ..	1st Oct. 1894.	27,092	8,742	36,336	45,078	+	17,986	29,604	27,480	+	2,124
Vizagapatam ..	" 1892.	42,744	25,085	65,461	90,547	+	47,803	53,622	31,080	+	22,542
Górávari ..	" 1890.	(a) 5,52,146	5,02,998	5,36,260	10,39,258	+	4,87,112	71,922	10,356	+	61,566
Kistna ..	" 1888.	(b) 3,61,105	1,83,618	1,78,636	3,62,254	+	1,119	68,772	23,814	+	44,958
Nellore ..	" 1891.	51,258	33,775	70,727	1,04,502	+	53,244	45,372	26,340	+	19,032
Cuddapah ..	" 1896.	1,29,725	73,548	45,311	1,18,859	—	10,866	36,876	24,636	—	12,240
Anantapur ..	" 1897.	3,34,582	2,32,762	1,48,842	3,81,604	+	47,022	32,160	19,200	+	12,960
Bellary ..	" 1897.	3,95,417	2,34,361	1,05,248	3,39,609	—	55,808	38,016	21,828	—	16,188
Kurnool ..	" 1895.	2,41,819	1,65,471	1,31,598	2,97,069	+	55,250	57,408	14,856	+	42,552
Madras Town Circle ..	" 1887.	3,53,682	36,423	5,29,551	5,65,974	+	2,12,292	19,836	22,632	—	2,796
Chingleput ..	" 1890.	1,46,693	1,01,356	1,38,482	2,42,838	+	96,145	28,164	14,544	+	13,620
North Arcot ..	" 1888.	2,40,565	2,05,626	2,04,384	4,10,010	+	1,69,445	68,640	17,232	+	51,408
South Arcot ..	" 1888.	1,33,256	97,178	98,944	1,96,122	+	56,866	61,752	12,696	+	49,056
Tanjore ..	" 1888.	5,58,109	4,10,512	3,90,875	8,01,387	+	2,43,278	60,120	28,668	+	31,452
Trichinopoly ..	" 1888.	87,495	1,00,192	92,908	1,93,100	+	1,05,605	29,100	23,844	—	5,256
Madura ..	" 1890.	1,51,202	1,92,914	1,74,987	3,67,931	+	2,16,729	65,484	26,908	+	38,576
Tinnevelly ..	" 1892.	1,51,875	95,843	90,738	1,86,581	+	34,706	52,548	19,236	+	33,312
Coimbatore ..	" 1889.	2,82,611	2,55,155	1,78,636	4,33,791	+	1,51,180	68,772	17,136	+	51,636
Salem ..	" 1888.	2,85,819	2,92,382	2,38,066	5,30,448	+	2,44,629	51,708	12,828	+	38,880

(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 Ganjám shows a satisfactory improvement as compared with the previous year's figures. The tree-tax establishment was stronger than was necessary and was, therefore, curtailed with effect from April 1899. The income in Górávari shows a further large decrease, but is still 88 per cent. more than that derived under the old system. It is hoped that improvements in system to be introduced from 1st October 1900 will check the fall in revenue. Kistna yields a toddy revenue which is a little more than the old arrack and toddy revenue put together. A comparison of the total arrack and toddy revenue under the two systems shows an excess of about Rs. 3,22,000 over the cost of additional establishment. Cuddapah and Bellary show a loss of about Rs. 11,000 and Rs. 56,000, respectively, in addition to the cost of extra establishment. The tree-tax system has not hitherto had a fair trial in them as the seasons since its introduction have been uniformly bad, but there is no doubt that the system is not so well suited to a country supplied by scattered date topes as to one where palmyra or cocoanut topes are more generally distributed. The other two Ceded districts—Anantapur and Kurnool—have shown satisfactory progress; and the working of the system there may be pronounced a success. The revenue in South Arcot has considerably improved during the year. The figures for the other districts do not call for remarks.

66. Under rule 2 (f) 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, and on payment of tree-tax, for not more than five trees for the drawing of toddy required for *bona fide* domestic consumption, but not for sale. The only districts in which advantage is taken of this concession to any appreciable extent are South Canara and Malabar where 1,011 cocoanut trees, 10 palmyras and 1 sago were applied for and marked in the year against 327 cocoanut trees in the previous year.

67. 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. Five chowkies have been opened in Kurnool and three chowkies and one railway checking station in Bellary for the collection of the duty. As already stated, a chowkie at Lingamdinne on the borders of the Banganapalle State was newly opened from October 1899 on the same lines and worked without any extra establishment being sanctioned therefor. The

takings at this chowkie for the six months from October 1899 were Rs. 1,119. The receipts in the other chowkies for the official year amounted to Rs. 16,422 as against Rs. 43,503; the large variation is due to the peculiar circumstances of toddy supply and demand along the border, the amount of toddy imported depending upon whether the purchasers of shops near the border have or have not any command over the trees on the other side of it. This being so, it has been found advisable to retain the existing establishment, the cost of which now amounts to Rs. 11,652, and to utilize any portion of it that may be found unnecessary for the chowkies as a reserve force for the detection of illicit distillation, which is common in the Bellary Sub-division.

68. The mutual arrangement between the two Governments for the tapping of Mysore trees for British shops and *vice versa* made in 1897-98 continued to be in force during the year under review, 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 March 1900.		Number of trees tapped in British territory for Mysore shops from 1st July 1897 up to 31st March 1900.	
	Cocoanut.	Date.	Cocoanut.	Date.
1	2	3	4	5
	NO.	NO.	NO.	NO.
Cuddapah	..	..	..	1,858
Anantapur	..	25,812	..	13,687
Bellary	..	23,325	..	494
North Arcot	..	..	..	8,913
Coimbatore	1,076	3,454	..	..
Salem	..	..	..	9,630
South Canara	..	..	..	..
Total ..	1,076	52,591	..	34,582

The tax levied on these trees follows consumption; and the balance of advantage has been, on the whole, on the side of this Government.

69. Under the rules framed under section 29 (a) of the Madras Abkari Act, I of 1886, for regulating the supply of toddy required for the manufacture of bread, licenses are issued free of charge, but accounts are required to be maintained by the licensees, and the disposal of excess toddy is controlled. One hundred and seventy-eight licenses were issued in the year, covering 348 gallons, against 189 licenses, covering 400 gallons, for 1898-99.

70. 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 Mangalore, Kasaragod and Uppinangadi taluks of the South Canara district and to the Madras Town Circle on 1st October 1898. The rest of the South Canara district was also brought under the operation of the rules in October 1899. The object of controlling the tapping for sweet juice is to safeguard the revenue derived from fermented toddy. The rules framed for the purpose were, however, reported to have failed to secure the desired end and complaints were made that they were a source of oppression; these were received both from jaggery manufacturers and sweet juice tappers; and a consideration of them led to certain relaxations of the rules. On the suggestion of the chief jaggery consuming firm in the Presidency, a new method of protecting the toddy revenue with less interference with the sweet toddy tapper, namely, by concentrating the tapping for the two industries in different localities, was inaugurated in January 1900, and tried in Gódvári, in place of the old rules, and in Tinnevely. The result of its working in these two districts has been to show that the experiment may succeed in the former, while in the latter the opposition excited by the rules has been so great that it is considered useless and unprofitable to attempt to work them any longer. The following statement shows the number of trees applied for for sweet toddy in the tracts where the rules were in force:—

Districts.	1898-99.				1899-1900.			
	Cocoanut.	Palmyra.	Date.	Sago.	Cocoanut.	Palmyra.	Date.	Sago.
1	2	3	4	5	6	7	8	9
	NO.	NO.	NO.	NO.	NO.	NO.	NO.	NO.
Gódvári	..	227,974	1,841	..	..	257,540	4,731	..
South Canara	21,550	238	..	47	73,760	106,929	..	509
Malabar	310,130	179,102	..	42,732	684,732	135,182	..	71,114
Madras Town Circle	..	1,303	..	..	..	815	..	..
Tinnevely	..	..	..	..	..	861,940	..	..
Total ..	331,680	408,617	1,841	42,779	58,492	1,362,386	4,731	71,623

The large increase in the number of trees tapped in the year is partly due to the inclusion of figures for Tinnevely and partly to the increased demand for jaggery resulting from the opening of new sugar works, those of the Deccan Sugar and Abkari Company at Samalkot, in particular, requiring a very large supply. The exports, by sea, of jaggery from the Gódvári, Tinnevely, South Canara and Malabar districts amounted to 6,840, 5,899, 198 and 1,598 tons as against 5,446, 4,713, 103 and 3,001 tons, respectively, in 1898-99. These figures of course include cane jaggery. A large part of the jaggery manufactured in these districts goes inland or is locally consumed.

71. Toddy required for distillation at the supply contractor's distilleries in Malabar was allowed to be drawn as usual from tax-free trees in approved localities up to the end of September 1899. From 1st October of that year, the contract supplier was required to supply the Chávakkát distillery from the trees in the Chávakkát Deputy Tahsildar's division, which was for that purpose brought under the combined arrack and toddy renting system, and the Cannanore and Parli distilleries from tax-paid trees, subject to the grant of a rebate on each gallon of arrack outturned. The total number of trees tapped for distillation in the year amounted to 23,974 against 27,640 in 1898-99, and the outturn of arrack to 45,072 proof-gallons against 88,233.

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

72. 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.

73. The number of arrack shops opened decreased from 10,371 to 10,288, while that of toddy shops increased from 17,523 to 18,111 in the year under review; and seven shops were opened (against five in the previous year) in the outlying pattons of British Cochin for the sale of both arrack and toddy. The total number of country liquor shops in the Presidency thus amounted to 28,406 against 27,899 in the previous year, showing an increase of 507 shops. The following statement shows the numbers for the last seven years:—

Shops.	Number of shops opened in						
	1893-94.	1894-95.	1895-96.	1896-97.	1897-98.	1898-99.	1899-00.
1	2	3	4	5	6	7	8
Arrack shops	11,402	11,362	11,261	10,636	10,383	10,371	10,288
Toddy shops	19,125	19,219	18,963	18,415	17,602	17,523	18,111
Combined arrack and toddy shops	..	1	..	4	4	5	7
Total ..	30,527	30,582	30,224	29,055	27,989	27,899	28,406

74. The statement shows a total decrease of 2,121 shops since 1893-94. The increase in 1899-1900, as compared with 1898-99, occurred chiefly in the Kistna and Malabar districts under both classes of shops; and in the Ganjám, Vizagapatam, Cuddapah, Anantapur, Bellary, Kurnool and South Canara districts under toddy shops. There was, however, a decrease under both classes of shops in the Gódvári, Nellore and North Arcot districts; under arrack shops in the Cuddapah, Anantapur, South Arcot and Madura districts; and in the Tanjore and Tinnevely districts in the case of toddy shops. These variations are chiefly due to the fact that the requirements of individual and outlying localities were carefully considered and revised by the Board in consultation with Collectors and partly to the sale of shops that had not fetched bids in the previous year. To consider the matter more in detail the increase in Kistna is due to the greater number of toddy shops sold out of those sanctioned and to the arrack vend farmers opening a sufficient number of shops to meet local demand. In Malabar the increase from 1,984 to 2,234 shops is due chiefly to that in the Chávakkát Deputy Tahsildar's division which was worked under the combined arrack and toddy renting system from 1st October 1899. The frontier force having been withdrawn special facilities had to be given to the British Indian drinking public as regards the number of authorized places of vend to minimise the temptation of cheap and adjacent Cochin liquor. The increase in the number of toddy shops in Ganjám is attributed to the steady progress of the tree-tax system which was very unpopular in the earlier years of its introduction throughout the district and is so even now in the purely Uriya taluks north of the Rushikulya. In Kurnool it was due to a healthy competition at the sales and in South Canara to the general improvement in the toddy shop sales occasioned by the decrease in the consumption of arrack. The unfavourable character of the season contributed to the fall under both kinds of shops in Gódvári. A number of petty shops found no purchasers at the sales in North Arcot and lessened the number for that district. The decrease under arrack shops in Cuddapah was similarly occasioned by a large number of shops remaining unsold even after two or three auction sales owing to combination among bidders; the great fall in consumption in South Arcot brought about the closure of several shops by want of offerers. The fall in the number of toddy shops in the Tinnevely district is regarded as temporary and was due to local feeling on the introduction of the sweet toddy rules into the district.

75. There was on an average one arrack shop for every 3,337 persons and 11.9 square miles and one toddy shop for every 1,827 persons and 6.8 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 the toddy arrack renting system is still in force and in parts of South Canara it prevailed until recently; 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.

76. 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 maximum numbers of shops to be opened in different localities, fixed by the Board with reference to their particular requirements, were in no case exceeded, while attempts were made, as far as possible, to maintain the minimum numbers prescribed in view to a licit supply being available to the drinking public. Where necessity was shown the maximum and minimum numbers originally fixed by the Board were revised on the representation of local officers.

77. It is reported that in the Gódvári, Anantapur, Bellary, North Arcot, South Arcot, Trichinopoly, Tinnevely, Coimbatore, Salem, South Canara and Malabar districts and the Madras Town Circle 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 other districts no such representations were made.

78. On country spirits the incidence of taxation per head of the population was, as usual, highest on the Nilgiris, viz., Rs. 2-2-0. Madras comes next with an incidence of As. 9-6, and Bellary, Anantapur, Gódvári and Kistna follow with As. 3-10, As. 3-5, As. 3-5, and As. 3-3, respectively, while Malabar has the lowest incidence of one anna.

The incidence of taxation on toddy ranges from As. 13-6 per head in the Madras Town Circle, where, as usual, it is highest, to 5 pies in Ganjám. In Anantapur it is As. 7-11, in Bellary As. 6-6, in Kurnool As. 6-4, in Tanjore As. 6-1, in Gódvári As. 5-2, in South Canara As. 4-6 and in Salem As. 4-2.

Taking arrack and toddy together, the Nilgiri district stands first with an incidence of Rs. 2-2-0, despite the fact that no toddy revenue is raised there. Madras stands second with Rs. 1-7-0, and next follow Anantapur with As. 11-4, Bellary with As. 10-4, Gódvári with As. 8-7 and Tanjore with As. 7-0, while Ganjám comes last with the low incidence of As. 2-2 per head of the population, due, it is reported, to the fact that the Uriyas, as a rule, do not drink. The average decreased from As. 5-9 in 1898-99 to As. 5-6 in the year under review, or, allowing for an increase of population at the usual rate of 10 per mille per annum, to As. 5-0.

CHAPTER VI—FOREIGN LIQUOR.

79. There were no changes of importance introduced in the foreign liquor rules during 1899-1900. The permission granted to the Malabar arrack supply contractor in G.O., Mis. No. 1942, Revenue, dated 4th May 1898, to supply foreign liquor dealers throughout the Presidency with cocoanut toddy arrack from Malabar was extended for another year, but it was not utilized to any large extent by the contractor. Two private distillery licenses were taken out on payment of Rs. 200 for the Cannanore and the Chávakkát distilleries as in the previous year. The liquor stored in his bonded warehouse in Madras having become discoloured and deteriorated in quality on account of the newness of the vats in which it was stored lost favour with the public and no attempts were made by the contractor to replace it to any proper extent by fresh importations from Malabar. This neglect of opportunities is characteristic of the contractor. The liquor on hand, amounting to over 2,000 proof gallons, had at last to be sent back to Malabar for redistillation. During the year only 777.6 proof gallons were issued from the contractor's warehouse in Madras against 3,966.4 proof gallons during the eight months of the previous year. Four hundred and thirty gallons were issued direct from the Cannanore distillery to a foreign liquor dealer in Wynaad and 19 gallons from the Chávakkát distillery to a tavern-keeper in Coimbatore. Though the concession extended to the whole of the Presidency, the liquor was never given a trial elsewhere. Its failure in Madras, where it was expected to compete freely with Colombo arrack, was mainly due to lack of interest on the part of the contractor. The liquor, which was at first appreciated by the public, naturally became disliked when it fell off in quality, but with fresh stock and business energy there is little doubt but that the venture would have been a success as it promised to be at the outset. The warehouse was finally closed on the 21st February 1900.

80. Appendix G compares the number of tavern and fixed fee licenses and the revenue derived under each head for the years 1898-99 and 1899-1900. In all, 790 licenses were issued for Rs. 2,20,216 against 783 for Rs. 2,84,881 in the previous year. With the exception of three districts (which showed a slight increase) viz., Ganjám, Vizagapatam and Salem, the decrease was common everywhere, but chiefly in Madras, the Nilgiris, North Arcot and Coimbatore. The heavy fall of Rs. 64,665 was principally under tavern licenses for the sale of foreign liquor and beer and was most marked in the Nilgiris and the Madras Town Circle. The decrease in the rentals of beer taverns was due to combination of the two brewers on the hills who, having command of the supply, were in a position to dictate their own terms to tavern keepers. The Bangalore beer was not of a quality warranting admission to the Presidency. A further cause of the fall was that previous undue competition had unduly raised rentals

on the hills. The fall in the rentals for foreign liquor taverns was due to combination amongst bidders in the Madras Town Circle and to the withdrawal of the East India Distilleries and Sugar Factories, Limited, from the Nilgiris under an agreement with M.R.Ry. A. T. Tiruvengadasami Mudaliyar, the proprietor of the Coimbatore distillery.

81. *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 sale being two imperial gallons and the maximum limit for samples one pint. Fifty-two such licenses were taken out this year against 55 in 1898-99. There was thus a decrease of three licenses notwithstanding an increase of four in the Madras Town Circle.

82. *Retail licenses for the sale of foreign liquor (not to be consumed on the premises) to any person.*—These as hitherto were of two kinds—(a) for the sale of foreign liquor of all kinds and (b) for the sale of malt liquors only. The minimum limit for sale under both classes continued to be one reputed pint and the possession or sale of liquor in open bottles was prohibited.

(a) *Retail licenses for the sale of foreign liquor of all kinds.*—The fee for these licenses continued to be Rs. 100 in Madras, Ootacamund, Coonoor and Wellington, and Rs. 50 in the rest of the Presidency. In Madras, the licensees were prohibited, as in the preceding years, from selling Colombo or Malabar arrack, the right of selling which was restricted to tavern-keepers to whom special retail licenses were issued on payment of an annual fee of Rs. 100 for sale of this liquor in bottles in quantities larger than one reputed quart, sales up to that limit being covered by their ordinary tavern licenses. Ten of these special retail licenses were taken out against seven in the previous year. Excluding these, the total number of retail licenses taken out in the Presidency amounted to 295 or six more than in 1898-99 with a corresponding increase from Rs. 16,950 to Rs. 17,550 in the fees realized.

(b) *Retail licenses for the sale of malt liquor only.*—No licenses of this kind were issued this year. Beer tavern-keepers, to whom these licenses had in previous years been issued, probably found from experience that they had no use for any further license for "off" sales as under the terms of their tavern license they were allowed to sell up to a maximum of one reputed quart for consumption off the premises.

83. *Tavern licenses for the sale of foreign liquor to be consumed on the premises.*—These were also of two kinds—(a) for the sale of foreign liquor of all kinds, and (b) for the sale of malt liquors 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 of all kinds.*—The number of licenses taken out this year was 228 against 230 in the previous year with a decrease in fees from Rs. 2,05,505 to Rs. 1,74,791.

(b) *Tavern licenses for the sale of malt liquors only.*—The number of these remained at 19 as in 1898-99, but the rentals fell from Rs. 52,682 to Rs. 17,597.

The heavy decrease under these two heads has already been explained in paragraph 80 *supra*.

84. *Hotel licenses for the supply of foreign liquor to residents in hotels and boarding houses.*—These were of two classes, graduated with reference to the size of the establishment with annual fees of Rs. 100 or Rs. 75 in Madras, of Rs. 100 or Rs. 50 in the Nilgiris, and of Rs. 50 or Rs. 25 elsewhere at the discretion of Collectors. Under these licenses sales were restricted to residents in such hotels or boarding houses for their own use or that of their guests or to casual visitors requiring liquor with meals supplied to them. In Madras holders of hotel licenses were allowed to take out bar licenses as heretofore on payment of a monthly fee of Rs. 25 for each bar, which entitled them to sell all kinds of foreign liquor, except Colombo or Malabar arrack, subject to the same conditions and limitations as a tavern license except that the maximum limit for sale for removal from the premises was one pint. This privilege of taking out bar licenses was, on the recommendation of the Deputy Commissioner, Central Division, extended to the proprietors of the buffets at the Central and Egmore Railway stations in Madras on payment of a monthly fee of Rs. 15 for the former and Rs. 7-8-0 for the latter. This did away with the restriction of sales to *bona fide*

travellers only which was a condition of the special licenses granted in the previous year. The amount realised from these licenses, eight of which were issued including the two special bar licenses for the buffets referred to, was Rs. 1,695 against Rs. 1,425 from seven licenses granted in the previous year. In addition, 24 hotel licenses were issued for Rs. 1,550 against 26 for 1,700 in 1898-99.

85. *Refreshment room licenses.*—These again were of two kinds—

(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 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 any one kind of liquor and the fee Rs. 50 per annum, except in the Kurnool district where licenses were granted at half the above rates as a special case. The number of licenses taken out during the year increased from 40 to 42 with a corresponding increase in fees from Rs. 1,925 to Rs. 2,050.

(b) *For refreshment rooms in which the sale of liquor is ordinarily combined with the supply of meals or of eatables prepared and served in the European manner.*—The annual license fee continued to be Rs. 500 in Madras and Rs. 75 in the rest of the Presidency. The number of such licenses taken out remained the same as in the previous year. Three were granted in Madras and one on the Nilgiris.

86. *Licenses to Chemists and Druggists for the sale of pure rectified spirits.*—These were issued to chemists and druggists by Collectors on payment of an annual fee of Rs. 10. The maximum limit for possession under these licenses was 10 imperial gallons and that for sale at one time to the same person one reputed pint in the case of private individuals, two reputed quarts in the case of chemists, medical practitioners or scientific bodies, and three imperial gallons in the case of Government, Local Fund or Municipal hospitals. Sales for other than *bona fide* medical, industrial and scientific purposes were prohibited; 27 such licenses were taken out against 22 in the preceding year.

87. *Other kinds of licenses* were, as in the previous year, (1) occasional licenses 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,—the number of such licenses granted was 73 for Rs. 523 against 68 for Rs. 394 in the previous year; (2) special licenses granted under the orders of the Board of Revenue, two of which were granted during the year for Rs. 285 (one for Rs. 25 to the Dindigul Club, Madura district, and the other for Rs. 260 for a foreign liquor shop at the Virapandiampatnam pearl fishery camp, Tinnevely district) against five for Rs. 150 in 1898-99; and (3) auctioneers' licenses, the fee for which continued to be Rs. 5 per annum.

88. The following statement compares the quantities of foreign liquor imported into the Presidency and the customs duty collected thereon during the last three years:—

Foreign liquor.	1897-98.		1898-99.		1899-1900.		INCREASE OR DECREASE AS COMPARED WITH 1898-99.	
	Quantity.	Duty.	Quantity.	Duty.	Quantity.	Duty.	Quantity.	Duty.
1	2	3	4	5	6	7	8	9
Ale, beer and porter ..	GALS. 412,515	RS. 25,952	GALS. 464,500	RS. 30,672	GALS. 449,664	RS. 28,317	— 14,836	— 2,355
Cider and other fermented liquors ..	402	29	38	2	157	10	+ 119	+ 8
Spirits (including liqueurs) ..	188,585	10,18,419	171,133	8,86,823	190,650	2,52,266	+ 19,517	+ 65,433
Wines ..	46,492	51,842	45,098	49,230	47,295	52,129	+ 2,197	+ 2,899
Total ..	647,994	10,99,242	680,769	9,66,727	687,766	10,32,712	+ 6,997	+ 65,985

Ale, beer and porter.—There is a decrease in quantity of 14,836 gallons and in duty of Rs. 2,355 under this head which is reported to be due chiefly to the absence in South Africa of European troops during a greater part of the year.

Spirits including liqueurs.—There is an increase in quantity under this head of 19,517 gallons and in duty of Rs. 65,433. The increase is chiefly under gin, whisky, colombo arrack, methylated spirit and perfumed spirit.

Wines.—The increase under this head of 2,197 gallons in quantity and of Rs. 2,899 in duty is due to increased importations of wines "other sorts" from France, Italy and the United Kingdom.

89. The increase in the year under spirits and wines points to a recovery of the trade which had been gradually diminishing during the last few years. The importations of 1898-99 were the lowest on record:—

<i>Spirits including liqueurs.</i>					
	Quantity.	Duty.		Quantity.	Duty.
	GALS.	RS.		GALS.	RS.
1894-95	193,199	10,00,645	1897-98	188,585	10,18,419
1895-96	206,224	10,23,808	1898-99	171,133	8,86,823
1896-97	204,231	10,13,635	1899-1900	190,650	9,52,256

<i>Wines.</i>					
	Quantity.	Duty.		Quantity.	Duty.
	GALS.	RS.		GALS.	RS.
1894-95	49,670	58,033	1897-98	46,492	54,842
1895-96	50,396	57,777	1898-99	45,098	49,230
1896-97	47,712	53,544	1899-1900	47,295	52,129

90. 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.	
	1898-99.	1899-1900.	1898-99.	1899-1900.	1898-99.	1899-1900.	1898-99.	1899-1900.
1	2	3	4	5	6	7	8	9
	PROOF GALLONS.	PROOF GALLONS.	RS.	RS.	GALLONS.	GALLONS.	RS.	RS.
Aska distillery	235	186	1,409	1,115	..	..	..	..
Tadpatri distillery	405	623	2,430	3,738	..	..	..	..
Veyasarpady do.	1	13	4	80	..	..	..	..
Bellary do.	..	133	..	794	..	..	..	..
Nellikuppam do.	597	954	3,581	5,720	15,191	6,836	950	427
Coimbatore do.	1,232	102	7,392	609	..	..	..	..
Aravanghat do.	2,415	4,987	14,490	29,922	..	..	..	..
Chavakkat do.	22	19	131	..	..	..	..	..
Cannanore do.	..	430	..	2,693	..	..	..	..
Ratnasami Nadar's Madras Warehouse	3,966	778	23,799	4,666	..	..	..	..
Total	(a) 8,873	8,225	(b) 53,236	49,343	(c) 15,191	(d) 6,836	(e) 950	427

(a) Excludes 2,304 gallons issued from the Ranipettai and Renigunta distilleries which did not issue any in 1899-1900.

(b) Rs. 13,827, excise duty on the above quantity.

(c) 93 gallons issued from the Ranipettai distillery which was closed in March 1899.

(d) 20 gallons issued duty free to the Government museum, and the departmental laboratory at Chepauk.

(e) Rs. 7, excise duty on the 93 gallons issued from the Ranipettai distillery.

91. *Methylated spirits.*—In consequence of certain discoveries made in the Madras Town Circle in 1894 and subsequently regarding the use of methylated spirits for potable purposes, certain experiments were conducted by the Abkari Deputy Commissioner in 1897, which proved the possibility of obtaining from caoutchoucined spirit, liquor sufficiently pure to be passed into consumption as potable liquor. At this time large importations of German methylated spirit were being made. The Board, on the recommendation of the Abkari Deputy Commissioner, submitted proposals to Government with a view to imposing restrictions on the manufacture, possession and sale of such spirits, which were finally approved of by Government in its order No. 86, Revenue, dated 31st January 1899. The rules regulating the vend, &c., of methylated spirits were accordingly brought into force on the 1st day of April 1900, a long interval being allowed with a view to avoiding injustice to the trade.

According to these rules the vend of methylated spirits was prohibited except under a license to be granted only to respectable applicants on their showing that they had a legitimate demand for such spirits; persons licensed to sell liquor for consumption on the premises were prohibited from taking out such licenses; a licensee could obtain his supplies only from a custom-house or a distillery and in quantities not exceeding 120 gallons at one time on production of written permission from the Collector of the district in which the custom-house or distillery is situated; varnish-makers and others

requiring such spirits for use in their business but not for sale were required to take out special licenses from the Secretary to the Commissioner; chemists, and others who, for special reasons shown, were allowed the use of wood naphtha spirit, were required to take out similar licenses from the Board itself, being also required to enter into a bond with the Commissioner undertaking to use the spirit for the purpose specified in their license. Licenses were issued free of fee. The maximum limit for possession without a license by a private individual was fixed at one gallon. All methylated spirits were subjected as before to chemical examination before their issue was permitted. The rules are reported to have worked satisfactorily everywhere.

M.S. I. Licenses for the sale of methylated spirits.—Sixty-one licenses were taken out during the year—35 in Madras, 16 in the Nilgiris, 2 in each of the North Arcot, Trichinopoly, Madura and Tinnevely districts, and one each in the Tanjore and Salem districts. There was no demand for these licenses in other districts.

M.S. I. (a) Licenses for possession and use of methylated spirits by varnish makers and others.—Fifteen such licenses were taken out in Madras and one each in Nellikuppam, Trichinopoly and Tellicherry.

M.S. I. (b) Licenses for possession and use of methylated spirits by chemists and others.—Three in all were issued.

The total imports of methylated spirits from foreign countries amounted to 7,433 gallons. Figures for imports coastwise are not available, as they are not separately recorded in the trade returns. Methylated spirits made in other parts of India do not appear to have been imported into this Presidency.

As regards locally-made methylated spirits, the only place where they were available was the Nellikuppam distillery. The total quantity issued therefrom during the year amounted to 6,855.9 gallons, of which 4,832 gallons were exported, chiefly to Calcutta (4,760.6 gallons). Of the remainder, 1,726.5 gallons were brought into Madras.

The total quantity dealt with in Madras town during the two years 1898-99 and 1899-1900 is as follows:—

	Imported.	Nellikuppam.	Total.
	GALLONS.	GALLONS.	GALLONS.
1899-1900	7,433.0	1,706.5	9,139.5
1898-1899	1,101.1	7,045.1	8,146.2

These figures include quantities sent to mofussil stations and to Bangalore by dealers in Madras.

The increase on the whole is attributed to the increased demand for the spirits for domestic economy and for use in the arts and industries, principally in the manufacture of varnishes on account of their comparative cheapness this year as compared with the previous year. The latter fact is attributed to the cheapness of foreign spirits which resulted in a reduction of the price from Rs. 2-6-0 per gallon in the previous year to Rs. 1-12-0 in the year under report. Importation in anticipation of the new rules may also have had some effect both in this direction and in that of increasing the quantity of imported spirits consumed at the expense of those locally manufactured.

92. *Breweries.*—The three hill breweries of the Presidency worked throughout the year, the total quantity of beer issued and the duty thereon, at one anna per gallon, being as follows:—

Year.	Issues.	Duty.
	GALS.	RS.
1897-98	379,216	23,701
1898-99	298,717	18,670
1899-1900	334,331	20,896

The increase of 35,614 gallons in quantity and of Rs. 2,226 in duty is attributed to the fact that the people, owing to the stress of season, took very largely to this cheaper kind of drink in preference to other higher-priced liquors. There was also a larger demand for the Nilgiri beer in Bangalore and other outstations. Two of the breweries, viz., the Nilgiri and the Castle, formerly the property of the late firm of Messrs. Leishman & Co., were worked by Messrs. Rungiah Gownden & Co., the present proprietors. This latter firm entered into a coalition with Messrs. Muni-huchanna & Co., the proprietors of the Rose and Crown Brewery, and practically held the monopoly of the beer trade in the Presidency in consequence of the embargo laid on the importation of Bangalore beer in G.O., No. 1098, Revenue, dated 4th March 1898.

Samples of beer brewed in all the three breweries were monthly forwarded by the officer in charge of the Arvanthat distillery for analysis in the departmental laboratory at Chepauk—transferred from Cammiade's Gardens in January 1900—conducted under the supervision of the Abkari Deputy Commissioner. The beer produced in the Nilgiri and Castle Breweries is of two kinds—"English" and "Native"—the former prepared from malt and glucose and the latter from less malt and jaggery. Both were found to be of a high-class throughout the year, well hopped, and in very good condition. In the Rose and Crown Brewery no "English" beer was produced; the material used for brewing was chiefly jaggery, with a small quantity of malt. This beer also on analysis was found to be well hopped and in good condition, though the acidity was higher than in "English" samples from the other breweries. Appendix H shows the results of the analyses of the several samples of beer examined during the year. It will be seen from columns 8 and 9 thereof that beers in this Presidency are attenuated further than in English breweries—to between a fourth and a sixth of their original gravities—though in some of the Scotch breweries fermentation is carried beyond this. This accounts for the high percentage of alcohol found in these samples. It will also be seen that brews were generally set up between 1,055° and 1,065°, and in no case did the initial gravity reach the maximum prescribed by the rules, viz., 1073°.

93. *Supervision of breweries.*—No separate establishment has been entertained for the supervision of these breweries, and beyond quarterly stock-taking by the Distillery Inspector, Southern Circle, and monthly visits of the officer in charge of the Arvanthat distillery for the purpose of taking samples for analysis, with very occasional visits of the Commissioner and Abkari Deputy Commissioner, there has been no control over them worth speaking of. The observation that has been made of them has led to grave dissatisfaction and suspicion, and the Board will presently address Government on the matter of better control. This is the more necessary in view of a projected extension of the trade.

94. *Bangalore beer.*—As already stated in paragraph 80 *supra*, the importation of Bangalore beer into this Presidency continued to be prohibited. The brewers again addressed the Board on the subject in January 1900, but their beer was found to be as bad as ever. It is understood, however, that in consequence of certain new regulations recently introduced in the Civil and Military Cantonment of Bangalore regarding the quality of the beer to be supplied therein, the local brewers have undertaken to turn out high-class beer and have already ordered an outfit of new plant, &c., of the latest and most improved type. There is accordingly every likelihood of their renewing their application for leave to import into the Presidency with better success.

95. *Rum supplied to troops.*—Under special orders of the Government of India, the Commissariat Department is authorized to issue rum to British regimental canteens in the Presidency on payment of a special rate of excise duty. No license is required to be taken out either by that department or by the canteens. The rate of duty levied was 9 annas a gallon of 25° under-proof in 1898-99 and Rs. 1-2-0 a gallon of the same strength in 1899-1900. The quantity of rum issued in those years was 1,220 gallons and 28½ drams and 429 gallons and 36 drams, respectively. The duty collected thereon and brought to account in the military accounts under V. Excise was Rs. 686-15-11 and Rs. 463-0-5, respectively. These amounts have not been included in the statements attached to this report in view of the Government of India's remarks in its letter, No. 3964-A, Finance and Commerce Department, dated 25th August 1899.

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

96. The total quantity of opium imported into the Presidency during the year amounted to 506½ chests of 140¼ lb. each against 482 in the previous year, and the duty adjusted thereon to Rs. 3,54,550 against Rs. 3,37,400. The imports into each district that imported direct as compared with the previous year are shown below:—

Districts.	Number of chests imported.	
	1898-99.	1899-1900.
Vizagapatam	164	187½
Gódvári	184	127
Kistna	50	93
Cuddapah	½	...
Bellary	1	1
Madras	78	91
Salem	2	2
South Canara	1½	1½
Malabar	1	3½
Total	482	506½

A sum of Rs. 43,400 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.

97. The subjoined statement shows the vend rents obtained in the several districts for the years 1898-99 and 1899-1900:—

Districts.	Rentals.		Increase or decrease.	
	1898-99.	1899-1900.		
1	2	3	4	
	RS.	RS.	RS.	
Ganjám	29,890	a) 33,100	+	3,210
Vizagapatam	81,860	b) 1,00,679	+	19,319
Gódvári	1,23,383	c) 1,43,356	+	19,973
Kistna	34,012	50,825	+	16,813
Nellore	6,752	6,780	+	28
Cuddapah	3,921	6,144	+	2,223
Anantapur	1,783	855	—	928
Bellary	5,552	4,580	—	972
Kurnool	7,061	6,863	—	198
Madras Town Circle	17,500	13,550	—	3,950
Chingleput	750	998	+	248
North Arcot	6,261	8,876	+	2,615
South Arcot	2,734	2,278	—	456
Tanjore	5,862	7,105	+	1,243
Trichinopoly	4,680	3,935	—	745
Madura	5,140	5,360	+	220
Tinnevelly	2,052	2,325	+	273
Coimbatore	5,250	5,157	—	93
The Nilgiris	8,605	7,710	—	895
Salem	4,385	5,940	+	1,555
South Canara	2,005	2,050	+	45
Malabar	15,760	(d) 12,918	—	2,842
Total ..	3,74,698	4,31,384	+	56,686

(a) Includes Rs. 1,980, the rents for the shops at Udayagiri and Ticaballi (Agency) for which the previous year's rental was Rs. 2,490.

(b) Includes Rs. 28,125, rent for the privilege of supply to the Agency tracts, and Rs. 21,054, rents and fees for shops in the same, the previous year's figures being Rs. 20,125 and Rs. 21,495, respectively.

(c) Includes Rs. 18,356, being the rents obtained for the shops in the Agency tracts, for which Rs. 3,383 was obtained in 1898-99.

(d) Includes Rs. 1,713 realized through the direct management of the Pennani taluk by Government.

The increase is due to the enhanced rentals obtained in the Vizagapatam, Gódvári and Kistna districts on account of keen competition. The ordinary tracts of the Gódvári district continued under a single renter, having been leased for three years from 1898-99 for a yearly increasing rental.

The Ponnáni taluk opium farm could not be sold at a fair price and was therefore taken under the management of Government. The necessary opium was obtained by the Inspector, Madras Town Circle, from the licensed importers in Madras and supplied to the Tahsildar of Ponnáni. Six shops were opened, and for the convenience of shopkeepers opium was distributed from the Ponnáni Sub-Treasury and the Chávakkát Distillery, where stocks were maintained. Three thousand eight hundred and ninety-two and three-quarter tolas of opium were sent from Madras, the cost price of which, together with transport charges, amounted to Rs. 1,028-4-5; establishment charges, shop rents and other contingent expenses amounted in all to Rs. 492-10-2, bringing up the total cost to Rs. 1,520-14-7. Two thousand eight hundred and eighty-four tolas were sold, fetching a price of Rs. 1,743-4-4, and wastage occurred to the extent of 65½ tolas, leaving a balance of 943½ tolas at the end of the year. The financial results of the amani working of the farm showed a net profit of Rs. 472-8-11 as against Rs. 2,400, the rental obtained in 1898-99. The amani management lasted till 30th April 1900, and from 1st May 1900 the opium shops in the taluk were sold separately.

98. One thousand six hundred and seventy-two rupees accrued under miscellaneous heads as against Rs. 1,534 in 1898-99. This, added to the pass duty and rentals, gives a total revenue for the year of Rs. 8,31,006 against Rs. 7,45,132 of the year previous.

99. In the Goomsur Agency two shops—one at Udayagiri and the other at Ganjam Agency tracts. Ticcaballi—were sold by auction on condition that opium should be sold to the public subject to a maximum price of 1 rupee per 2 and a minimum of 1 rupee per 2½ tolas, these prices being fixed, on the Collector's recommendation, at the same figure as those for shops in the ordinary tracts of the district. The shops realised Rs. 1,980 as against Rs. 2,490 in 1898-99. The shop at Ticcaballi was opened on weekly market days only, while that at Udayagiri was kept open continuously. The renter of the Chicacole farm, who was bound by the terms of his license to establish a shop at Serango, in the Parlákimedi Maliahs, failed to open it and his deposit has been forfeited by the Collector in consequence.

100. The exclusive privilege of supplying opium to the Agency tracts of Vizagapatam was let out on tender for Rs. 28,125, or Rs. 8,000 more than in the previous year to one of the wholesale importers in the district on condition of his selling the drug to licensed vendors at 3 tolas a rupee and of opening depots for the purpose of supply at places fixed by the Collector.

In places where the consumption was more than 3,000 tolas per annum shops were sold by auction; where it was between 1,000 and 3,000 tolas, licenses were issued on payment of fixed fees (Rs. 30 and Rs. 15); and free licenses were issued to shops in which the sales were estimated to be below 1,000 tolas. Owing to the opening of five additional shops—two in the Nowrangpur taluk and one in each of the Viravilli, Koraput, and Golconda taluks—the number of shops disposed of rose from 93 to 98. There was, however, a slight fall in the rentals from Rs. 21,495 to Rs. 21,054, which is ascribed to want of competition on account of losses sustained by the licensees in the preceding year. Seventy-nine of the shops were sold by auction and fetched Rs. 20,739, whereas Rs. 21,240 were obtained for 77 shops in the previous year; Rs. 315 were realised for 17 shops licensed on payment of fixed fees against Rs. 255 for 13 shops; and two shops were licensed free of fee against three in the previous year. The shopkeepers sold opium to the public at 2½ tolas per rupee.

101. 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 3½ tolas of the drug shall be sold for a rupee and that the maximum quantity to be sold at a time to a single individual shall not exceed 6 tolas. In the event of a shop remaining unsold, the Collector is authorized to issue a free license to the villagers. The rentals derived for the 33 sanctioned shops were Rs. 18,356 against Rs. 3,383 in 1898-99, showing an increase of Rs. 14,973, which

was due to keen competition at the sales and to increased custom in the border villages owing to the large difference in the price at which opium was sold in the non-Agency tracts (2 tolas per rupee) and in the Agency tracts. As a consequence of this the quantities of opium to be sold by each Agency shop monthly were fixed with reference to previous consumption with a view to prevent illicit sales. The shopkeepers obtained their supplies of opium from the renters in the plains and the wholesale importers of this and the adjoining districts.

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

		Receipts.	
			L.B.
Opening balance with renters	...	...	10,629
Imported from Indore	...	...	68,904
Received from other districts (including quantities in transit at the end of 1898-99)	...	...	24,054
Total			103,587
		Issues.	
Quantity retailed	...	...	68,353
Quantity sent to other districts (including quantities in transit at the end of 1899-1900)	...	...	25,394
Quantities sold to vendors of intoxicating drugs	...	...	159
Dryage, including quantities destroyed as unfit for consumption	...	...	1,105
Total			95,011
Closing balance			8,576

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 1898-99 and exclude those in transit at the end of 1899-1900.

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

104. Appendix J 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, etc., in each district.

105. The total number of shops opened for the sale of opium and preparations of the same in the whole Presidency amounted to 1,098 against 1,059 in the previous year. The increase, which is mainly in the Ganjam, Vizagapatam and Gódvári districts, is due to the strict orders issued by the local officers requiring renters to keep open as many of the sanctioned shops as were necessary to meet the demand and to the opening of five new shops in the Vizagapatam Agency tracts.

106. The total quantity of opium consumed, including that used in the manufacture of drugs, amounted to 68,512 lb. against 65,237 lb. in the previous year, showing a net increase of 3,275 lb. There was a considerable increase in consumption in Kistna and Malabar and the Madras Town Circle and a heavy fall in Vizagapatam and Gódvári. The large increase in Kistna is attributed to the cheapness of the drug in the district as compared with the high price charged by the monopoly renter of Gódvári, as a consequence of which a large number of persons from the latter district got their supplies from the former instead of from the district renter. The same cause accounts for the falling off in the imports to Gódvári and the increase in those to neighbouring districts. In Malabar

it is believed to be due to the reduced selling price of opium, to the proper management of shops by renters, to the more efficient prevention of smuggling from the Cochin State, and to the renter of the British taluk of Cochin having had no interest or share in the opium privileges of Native Cochin. In the Madras Town Circle it is supposed that opium displaced ganja owing to the increase in the price of the latter drug, and it is stated that part of the opium shown as having been consumed locally was in reality smuggled to Rangoon, but proof of this statement is wanting. The increase in the circle is also due to the low selling prices at the close of the year. The large decrease in Gódvári is attributed to the high retail price (1 rupee for two tolas) charged by the monopoly renter of the district, while in Vizagapatam it is attributed to the prevention of smuggling into Gódvári which took place in the previous year. This suggestion also wants proof.

107. It will be observed from column 16 of Appendix J that the average consumption of opium per head of the population of the Presidency as per last census amounted to .077 of a tola against .073 in 1898-99; and, if allowance be made for increase of population at the rate of 10 per mille per annum, the average works out to .070 of a tola against .068. Of the total quantity consumed, namely 68,512 lb., 55,291 lb. or about 81 per cent. was taken by the four northern districts. The consumption per head of the population is, as usual, highest in the Gódvári district (.440 of a tola); next come Vizagapatam with an average of .254, Kistna with .222, Madras with .221, the Nilgiris with .125, and Ganjám with .091 of a tola. The average consumption in other districts in small, ranging from .044 of a tola in Kurnool to .004 in South Arcot.

108. 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.

109. The total quantity of intoxicating drugs prepared and sold in the several districts (*vide* column 13 of Appendix I) amounted to 238 lb. against 183 lb. in the previous year.

110. 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, 4.2 pies against 3.8 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
1898-99	35,616,081 {	Lt. 65,237	Rs. 3,26,185	Rs. 3,76,220	Rs. 7,02,405	Rs. A. P. 0 0 3.8
1899-1900		68,512	3,42,560	4,33,042	7,75,602	0 0 4.2

The incidence varied from 0.3 of a pie in South Arcot to 2 annas in Gódvári and was appreciable only in the last named district and in Ganjám (6 pies), Vizagapatam (1 anna 1 pie), Kistna (11 pies), Madras (9 pies), and the Nilgiris (1 anna 6 pies).

111. *Poppy-heads*.—Twenty-six licenses, at As. 8 each, were issued for the sale of poppy-heads against 23 in the previous year. The total quantity retailed was 117 lb. against 358 lb. in 1898-99. The article is not consumed to any great extent in the Presidency, but is generally, if not exclusively, used for medicinal purposes.

112. *Licenses to Medical Practitioners*.—Fifty-five licenses were granted to medical practitioners under Rule 5 of the Opium Rules against 56 in 1898-99.

113. Particulars of convictions under the Opium Act and the rules thereunder are given in Appendix K. Two hundred and eighteen persons concerned in 192 cases were convicted during the year against 201 persons concerned in 179 cases in the previous year, and 29 persons as against 25 were sentenced to imprisonment. The total amount of fines inflicted was Rs. 4,575, the value of articles confiscated Rs. 2,419-12-8 and the amount of rewards granted to informers, etc., Rs. 1,603-11-0. Appendix L shows the classification of offences under the Opium Act and Rules. There were 36 cases of smuggling—23 in Gódvári, 6 in Malabar, 3 in Tanjore, and 2 each in Bellary and Tinnevely.

114. The following statement shows the particulars of cases detected during the calendar year 1899 by abkári officers in exercise of the powers conferred under section 14 of the Opium Act. The total number of these cases amounted to 208 as against 222 in 1898:—

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 ..	9	16	3	2	2	..	6	38
Cocanada ..	31	22	8	..	..	..	3	64
Masulipatam ..	2	10	1	..	2	2	9	26
Nellore ..	..	3	..	..	1	1	1	6
Arcot ..	..	6	1	4	..	2	2	15
Chingleput ..	1	..	1	..	..	..	1	3
Madras Town Circle ..	..	..	..	..	..	..	..	..
Cuddalore Sub-Division ..	..	..	..	1	1	..	..	2
Bellary ..	..	..	..	..	..	..	..	..
Nagapatam ..	13	1	1	..	..	..	..	15
Tinnevely ..	1	3	1	..	..	..	1	6
Trichinopoly ..	2	3	1	12	5	..	2	25
Calicut ..	2	1	2	..	..	..	3	8
Total ..	61	65	19	19	11	5	28	208

The decrease occurs mainly in cases under the head of "Transport of opium without permit."

115. *Ganja, bhang and other intoxicating drugs prepared from the hemp plant*.—Appendix M 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 433 licenses were sold for a rental of Rs. 61,266 against 308 licenses for Rs. 35,073 in 1898-99 and 272 licenses for Rs. 65,235 in 1897-98, the year before any restrictions were introduced. The increase in the number of shops sold is due to the fact that, when cultivation of the hemp plant and transport and possession of intoxicating drugs prepared therefrom were brought under control by Government, it became necessary to provide a sufficient number of licit places of supply to prevent inconvenience to the consumers. There is now one shop to every 283 square miles or 79,346 people throughout the Presidency. The increase in rentals which is noticeable in all the districts, except Gódvári, Anantapur and the Nilgiris, is attributed to the keen competition at the sales, amounting in some cases to reckless bidding, and to the better understanding of the new rules by the renters and the exhaustion of the illicit stocks which doubtless were in hand when the new rules were introduced.

Twenty-nine depots, as noted in the margin, for wholesale vend were licensed at Rs. 15 per annum.

116. The total quantity of these drugs retailed in the several districts amounted to 40,883 seers against 28,747 seers in the previous year. The increase occurs mainly under the head ganja and is referable to the repression of illicit cultivation and smuggling.

117. Licenses were issued for cultivation, as in the previous year, only in the Bapatla taluk of the Kistna district and in the Javadi hills (Polur taluk) of the North Arcot district. The harvesting and manufacturing operations were supervised as in previous years, but with increasing knowledge on the part of the establishments concerned. Attempts were also made to ascertain what should be the outturn of raw and cured ganja from a given number of plants, but the results obtained did not yield such accurate information on the subject as was expected. Experimental cultivation on a small scale was again conducted in the compound of the Kaniyambadi storehouse. The results showed no decided improvement over those of the previous year, probably on account of the very unfavourable character of the season.

118. Twenty-one licenses were issued for the cultivation of the hemp plant at Daggupad and Pusapad in the Bapatla taluk of the Kistna district and 242 to cultivators on the Javadi hills. In the former, though licenses had been taken out for the cultivation of 102 acres, owing to the failure of the rains only 26 acres 28 cents were planted—25 acres 28 cents in Pusapad and the remaining one acre in Daggupad; cultivation commenced in November 1899 and manufacture closed in May 1900. The quality of the crop was, as might be expected, very poor, and the quantity of intoxicating drugs taken into store amounted to only 78 maunds of ganja and 15 maunds of bhang. In the North Arcot district, cultivation began in the middle of September and manufacture was completed by the end of February following; the area cultivated was 105 acres, and the quantity of ganja outturned and taken into store at Kaniyambadi 521 maunds. Charas was not manufactured.

119. The excise duty on the ganja and bhang removed from the storehouses amounted to Rs. 1,11,055. This, added to the rentals on shops and fees for wholesale depots and occasional licenses, gives a total revenue for the year of Rs. 1,72,766 against Rs. 1,13,513 of the year previous. The amount of storehouse rent collected was Rs. 179 at Daggupad and Rs. 739 at Kaniyambadi. With the introduction of the new rules published in Government notification No. 298, dated 26th June 1899, the levy of storehouse rent was discontinued.

120. At the Daggupad storehouse, owing partly to the failure of the rains and the anticipated failure of the crop, but largely also to a ring having control over all the ganja in the storehouse, the price of ganja, which was as low as four annas per seer during the first half of the official year, steadily increased to 6 annas in November, 12 annas in December, Re. 1 in January, Rs. 1-2-0 in February and Rs. 1-8-0 in March 1900. The price of bhang also increased from annas 2 to annas 6 per seer. These high prices do not, as yet, show any tendency to decrease nor are they likely to do so under present conditions of production. At Kaniyambadi the selling price of ganja varied under competition from 8 to 10 annas.

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

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

122. In the year under report 21,794 cases affecting 22,493 persons, of which 20,799 cases affecting 21,496 persons were reported during the year, came before the officers of the department; and 15 cases affecting 19 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.

123. The following statement, compiled from Appendix O, shows the nature of the cases in question. Cases relating to intoxicating drugs have been omitted and are dealt with separately in paragraph 137 below :—

Abkari offences classified.

Sub-divisions.	Smuggling.	Illicit distillation and possession and sale of illicitly distilled spirits.	Illicit manufacture of toddy.	Illicit transport.	Un-licensed sales.	Possession without license.	Adulteration.	Dilution.	Use of false measures.	Other offences (breaches of licenses, &c.).	Total.
1	2	3	4	5	6	7	8	9	10	11	12
Chicacole .. 1898 ..	131	431	234	49	50	41	2	47	10	33	1,028
1899 ..	140	400	196	31	36	23		57	9	6	898
Cocanada .. 1898 ..	8	4	746	97	81	107		2	1	2	1,048
1899 ..	2	29	873	115	79	108	1	17		317	1,541
Masulipatam. 1898 ..	59	22	97	56	219	67	3	64	14	45	646
1899 ..	70	42	131	42	169	60		63	12	3	592
Nellore .. 1898 ..		84	843	25	111	24		15	3	49	1,154
1899 ..		95	798	38	222	24		12	4	18	1,212
Arcot .. 1898 ..	6	124	1,236	243	610	122	7	41	66	117	2,622
1899 ..	7	140	1,130	275	570	141		40	52	87	2,442
Bellary .. 1898 ..	310	54	229	159	67	79	6	20	32	154	1,110
1899 ..	312	75	212	162	60	94		16	7	57	985
Chingleput .. 1898 ..		1	749	25	111	15		10	2	83	996
1899 ..			581	20	98	17	2	3		50	771
Madras Town Circle. 1898 ..	2		208	11	17	3		4	1	2	248
1899 ..			16	3	10	5		3		1	38
Cuddalore .. 1898 ..	60	2	236	42	108	19		38	9	38	552
1899 ..	59		214	34	110	9	1	26	1	9	463
Negapatam. 1898 ..	13	1	284	68	85	51		6	1	48	557
1899 ..	23		261	62	145	68		9	1	55	622
Trichinopoly. 1898 ..	77	127	1,541	284	598	73	9	68	68	103	2,948
1899 ..	47	116	1,356	188	631	72		68	41	62	2,581
Tinnevely .. 1898 ..	20	1	782	61	76	67		23	5	151	1,186
1899 ..	23	1	647	48	76	48		26	1	97	987
Calicut .. 1898 ..	624	774	3,555	196	318	788		66	1	55	6,377
1899 ..	340	747	3,019	206	329	828	1	79	2	111	5,662
Total .. 1898 ..	1,310	1,625	10,790	1,316	2,451	1,456	27	404	213	880	20,472
1899 ..	1,023	1,645	9,434	1,214	2,536	1,495	5	419	130	873	18,774

* Revised figures.

124. The number of cases reported in the Chicacole Sub-division decreased from 1,028 in the year 1898 to 898 in the year under report. The decrease occurred under all the heads except smuggling and dilution and is contributed by seven of the nine circles comprised in the Sub-division, the Bobbili and Calingapatam Circles alone showing an increase. Taking the heads of grave crime in order, there are decreases of 13 and 11 cases of smuggling from the Agency tracts, respectively, in the Surla and Naupada Circles, more than counterbalanced by an increase of 37 cases in the Bobbili Circle. In illicit distillation and kindred offences, Surla shows a decrease of 16, Naupada of 26 and Bobbili of 9, while Anakapalle has an increase of 11 cases. These variations must be attributed to the activity or otherwise of the distillers on the one hand and the detective officers on the other. A general decrease may, however, be expected in the Naupada Circle owing to Government having accepted the necessity of legalizing the distillation of ippa or mowha arrack in 100 villages of the Parlakimedi Maliahs with effect from the 1st October 1899, jaggery or molasses arrack having previously been the only spirit legally obtainable there. As regards illicit tapping, Surla shows a decrease of 20 cases, Konada of 16, Anakapalle of 35 and Polavaram one of 21. On the other hand Calingapatam has an increase of 36 and Bobbili of 16. The general decrease is due to the tree-tax rules, which have now been in force for four years, having become more generally understood than they were at first by the backward population of the districts comprised in this Sub-division.

125. The systems in force in the Cocanada Sub-division lent themselves to the reporting of a number of cases, many of which represent neither crime nor summons or arrest of the parties reported. Steps have been taken for their amendment which may be mentioned under the heads of crime with which they are connected. Thus, a practice had grown up for the sweet toddy tappers, of whom there are large numbers in the district, to tap for their own consumption, paying tree-tax to Government through the renters, whom they also compensated. This was illegal as the rules stood and led to such cases being reported as illicit tapping. Tapping of toddy by such persons for their private consumption has now been legalized. Again, these same tappers stop the fermentation of their toddy, not by coating their pots with lime, but by throwing lime into the liquid. This

is also contrary to the Act and Rules and led to 308 cases, now classed under other offences, being reported as illicit tapping. No action was taken in the majority of them beyond the report. The local officers have now been instructed not to insist on the coating of pots, but to confine themselves to seeing that the toddy drawn is really used for jaggery making. The arrack and toddy leases being nominally separate, but really merged in the same interests, sales of either liquor at other than the licensed places were common and the attempt to bring things into line in this respect led to the reporting of a number of cases of illicit transport, sale and possession. The leases have now been definitely separated. Toddy distillation and unlicensed sales will probably continue for a time, but it is hoped that in a year or two they will be put down. The illicit distillation cases were chiefly cases of collusion between sweet toddy tappers and licensed distillers. The dilution cases appear to be exhibitions of undue zeal on the part of reporting officers as sale of weak toddy liquor was permitted practically without restriction as to strength. An attempt was made in the year to put down tapping among the Koyas in the hill tracts of the Ellore Circle, but 64 cases were released before any prosecutions were launched.

126. Though there is, in the Deputy Commissioner's opinion, room for considerable improvement in the detection of this Sub-division, the figures are not unsatisfactory. The increases observed under smuggling, illicit distillation and illicit tapping coupled with an appreciable decrease under "other offences" gives the appearance of attention being bestowed on grave crime. The need of increased vigilance in the Manginapudi Circle is shown, however, by the comparatively small number of cases of illicit distillation as compared with cases of possession of illicitly distilled spirits. The increase under smuggling is due to the posting of more men on the frontiers; that under illicit distillation is chiefly noticed in the Nizampatam Circle where the figures for 1898 were very low; the Bezvada Circle shows no cases under this head. The increase under illicit tapping is contributed by all the Circles except Narasaraopet. In illicit transport, sales and possession there is a general decrease, which is not unsatisfactory.

127. This Sub-division shows an increase in detection, but the Deputy Commissioner is dissatisfied with the result. Illicit distillation is undoubtedly rife and the detection is not, in the Board's opinion, commensurate with the crime. A large majority of the accused in the illicit tapping cases are sweet toddy tappers and the Board sees reason to suspect that in several of the cases reported the fermentation of the toddy has been more or less accidental. Instructions have been issued for a reduction of the interference with these people to a minimum. The unlicensed sales cases chiefly arose in the Iskapalle Circle, where the local officers are reported to have winked at them in previous years under the impression that by so doing they increased the tree-tax. The officers concerned have been dealt with. The reduction in the number of "other offences" reported is the most satisfactory feature of the year's work.

128. Illicit distillation is rife in parts of this Sub-division and illicit tapping in others. There has been an increase under the former head resulting, it is said, from improved preventive arrangements. Under the latter there is a decrease, chiefly in the circles in the Salem district. The Hosur Circle shows the largest decrease of all. The only satisfactory explanation that has been offered of it is that the previous year's figures were swelled by cases of tapping after payment of fees but before issue of licenses and the like. The Board is having this verified. There is some decrease under minor offences.

129. There is an increase of smuggling over the Hyderabad border due to the presence of cheap liquor shops on the Hyderabad side, while many of those on the Madras side were closed, and a decrease in smuggling from Mysore due to the opening of the shops on the border which were closed in the previous year. Illicit distillation is rife almost all over the Sub-division and the cases reported would have been more numerous if the Nandyal Circle had not been mismanaged. As it is, there is an increase in the detection of cases of this class. The same circle, with Kurnool and Anantapur, is responsible for the fall in the number of cases of illicit tapping reported. It is stated that part of this is due to cases that were really only technical offences having been included under this head in previous years.

130. The majority of the detection in this Sub-division is of illicit tapping and under this head there has been a large decrease. It is reported to be partly due to deterrent punishments inflicted by magistrates and partly to a decrease in the number of trees tapped for sweet toddy. The Board is not altogether satisfied with the latter explanation and has informed the officers concerned accordingly. There is no doubt that there is a great deal of crime committed under the guise of tapping for sweet toddy. But an immediate fall in detection following on a reduction in the number of trees tapped leads to the suspicion that a good many of the cases formerly reported have been cases where genuine sweet toddy tappers have allowed their toddy to become fermented without any real intention of fraud at all. The matter should have the Deputy Commissioner's attention.

131. Here also there is a very large fall, viz., from 208 to 16 cases, in the reports of offences of illicit tapping. This is almost entirely due to a reduction in the number of trees tapped for sweet toddy, but in this case there is no doubt that the tapping for that purpose was largely fraudulent. Formerly a great deal of collusion went on between the toddy shopkeepers and their relatives, servants, and others who tapped trees ostensibly for sweet toddy but transferred the produce to the fermented toddy shops. The introduction of the sweet toddy rules, by which the issue of licenses to relatives and servants of shopkeepers is prohibited, and the tapping for either sweet or fermented toddy at night is made an offence has put a stop to offences of this class at the same time that it has resulted in the payment of tax on more trees tapped for fermented toddy. The fall in crime, coupled with an increase in revenue, may therefore be regarded as satisfactory.

132. There is a small decrease, which is common to almost all circles, under all heads of crime. The decrease in cases of illicit manufacture of toddy is reported to be due partly to deterrent punishments, partly to the lateness of the palmyra season and partly to the reduction in the number of trees tapped for sweet toddy. As regards the last reason the remarks made under the Chingleput Sub-division apply. The local officers state that they have assured themselves that, in spite of the heavy fall in consumption of licit arrack, there has been no illicit distillation in this Sub-division. The Board in the circumstances has no such assurance.

133. The Board agrees with the Deputy Commissioner in considering that the work of the preventive staff in this Sub-division was fairly satisfactory, though there has been slight increases in the number of petty offences reported in some of the circles. The increase in the total number of cases is contributed by all the circles. The 23 cases of smuggling reported during the year against 13 in the previous year related entirely to smuggling from foreign territory. Cases of illicit distillation are rare in this Sub-division. The decrease under illicit manufacture of toddy is attributed to the late commencement of the palmyra season, to a decrease in the amount of tapping for sweet juice and to deterrent punishments inflicted by magistrates. Under unlicensed sales there is an increase of 60 cases distributed throughout the Sub-division which is attributed to efficient patrolling.

134. The results of this Sub-division show a decrease in the total number of cases detected which is mainly noticeable in the case of the more important offences of smuggling and illicit tapping; the decrease under the latter head of offence is chiefly contributed by the Bhavani and Erode Circles. The variation under the former is attributed to increased vigilance on the part of the frontier men and that under the latter, as in the case of other Sub-divisions, to the late commencement of the palmyra season. The bad results of the South Trichinopoly Circle are attributed by the Deputy Commissioner to want of efficient administration of the circle by the officer in charge, Mr. Norfor. In Tanjore also he considers there is room for improvement. The marked fall noticed in the Erode Circle and the increase in Palni are due to the change in the limits of those circles.

135. Nearly 67 per cent. of the cases detected in this Sub-division relate to illicit tapping, offences of which class show a decrease from 782 in 1898 to 647 in the year under review. The local officers explain the decrease as being chiefly due to the extraordinarily late palmyra season and the Shanar-Maravar riots in Tinnevely. The Deputy Commissioner is not

fully satisfied with the work of the preventive staff in the Morekolam and Káyalpatnam Circles and the Assistant Commissioner has been directed to pay personal attention to the matter. Of the 23 cases shown under smuggling from foreign territory, 22 belong to the Tinnevely Circle. The variations under the remaining heads of offence do not call for special remarks except that there is a satisfactory decrease in the number of petty offences reported.

136. This Sub-division, where taxation is lower than in any other, always shows the greatest number of offences against the fiscal laws. Offences against both the Salt and Abkari Acts are rife and in abkari matters repeated experiments and concessions have failed to secure the co-operation of the people. There has, however, been a steady falling off of late years in the total number of offences reported against the abkari law. From 9,645 in 1896 it fell to 8,442 in 1897, to 6,377 in 1898 and to 5,662 in 1899. These results are satisfactory so far as they indicate that crime is decreasing and that the efforts of the staff are being devoted to prevention and to the detection of the graver offences instead of to the reporting of petty infringements of the law. The Board is not satisfied, however, that this explanation will serve for the whole of the decrease. Under smuggling, there is a decrease of more than 300 cases in the Frontier Circle, which is chiefly attributed to the reversion to the renting system in a portion of the Ponnáni taluk. The Mangalore Circle contributes the majority of the cases under illicit distillation and kindred offences, though there is a slight decrease in it as compared with the previous year which is ascribed to the failure of the cashew crop, distillation from cashew being a common offence. The fall under illicit manufacture of toddy is chiefly noticed in the Mangalore, Tellicherry, Calicut and the Palghat Circles and is stated to be mainly due to the enforcement of the responsibility of land-owners and village officers for crime in their properties or in their villages and to heavy punishments inflicted by some of the magistrates. In the Ponnáni circle, there is a large increase under "other offences" which is accounted for by a larger number of land-owners having been reported in this than in the other circles for abetment and released departmentally after a warning.

137. The following statement, compiled also from Appendix O, shows the number of cases of different kinds 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	1898 .. (a) 513	1	5	5	238	1	763
	1899 .. 118	23	5	2	116	3	267
Cocanada	1898 .. (b) 224	1	1	3	5	..	233
	1899 .. 78	..	..	4	..	..	82
Masulipatam	1898 .. (c) 187	5	1	..	49	..	242
	1899 .. 74	22	1	1	25	1	124
Nellore	1898 .. (d) 115	..	..	9	5	4	133
	1899 .. 181	..	1	..	10	..	192
Arcot	1898 .. 790	2	12	29	107	1	941
	1899 .. 343	..	7	7	38	1	396
Bellary	1898 .. 309	21	..	5	56	3	394
	1899 .. 232	71	1	3	67	..	374
Chingleput	1898 .. 4	..	..	..	..	..	4
	1899 .. 1	1	..	1	1	3	7
Madras Town Circle ..	1898 .. 8	..	2	2	1	..	13
	1899 .. 1	..	..	..	1	..	2
Cuddalore	1898 .. 67	..	..	3	29	..	99
	1899 .. 35	2	1	5	8	..	61
Negapatam	1898 .. 2	..	1	2	5	..	10
	1899 .. 8	8	1	..	..	..	17
Trichinopoly	1898 .. 285	..	7	17	42	2	353
	1899 .. 294	..	3	10	25	1	333
Tinnevely	1898 .. 16	..	1	4	15	..	36
	1899 .. 28	..	5	4	3	1	41
Calicut	1898 .. 175	16	14	7	49	1	262
	1899 .. 51	27	8	1	24	..	111
Total	1898 .. 2,695	45	44	86	601	12	3,483
	1899 .. 1,444	154	33	38	318	10	1,997

* Revised figures.

(a) Excludes 258 cases not brought into account. (b) Excludes 97 cases not brought into account.
(c) Do. 65 do. do. (d) Do. 63 do. do.

There is a decrease under all the heads of crime, except smuggling from Native States, which is becoming a serious danger and needs constant attention. The decrease under illicit cultivation is due to the new rules relating to cultivation and possession of intoxicating drugs being better understood and respected by the people. The high figure in the Nellore Sub-division is attributed to defective prevention in the previous year. The Deputy Commissioners report that more than 18,000 hemp plants were uprooted by departmental officers; special attention was paid to the matter in the Trichinopoly, Arcot, Chicacole, Nellore, Cocanada and Masulipatam Sub-divisions.

138. Taking the Presidency as a whole, the decrease in the number of cases detected during the year is mainly noticeable under smuggling and illicit tapping. The decrease under smuggling occurred chiefly in the Calicut Sub-division for the reasons already stated; as regards illicit tapping, the decrease is distributed throughout the Presidency except in the Gódvári and Kistna districts, the late commencement of the palmyra season and the diminished number of trees tapped for sweet juice being given as the chief causes. The variation under illicit distillation and kindred offences is very slight and calls for no special remarks. The Nellore Sub-division is, as already stated, chiefly responsible for the increase under unlicensed sales. There would have been a satisfactory decrease under "other offences" but for the fact that over 300 cases of petty breaches of the conditions of sweet toddy licenses have been included under this head in the Cocanada Sub-division. On the whole, the work of the preventive staff has not been unsatisfactory. The necessity for substituting prevention of offences for detection is being brought home to the local officers and their work in this regard is being reported on to the Board periodically and reviewed by it. The Board is also insisting on superior officers taking as large a personal share as possible of the work of prevention and detection, and particularly of the conduct of house searches, when these are necessary, and on their putting a stop to the reporting of petty and technical offences which do not affect the revenue.

139. Appendix N show the disposal of the 21,794 cases (inclusive of those pending on the 1st January 1899) which came before the officers of the department during the year. Two thousand three hundred and twenty cases were released departmentally against 2,472 in the previous year; and 18,154 cases were sent by Inspectors for trial as against 20,725; the percentages of cases released and cases sent for trial to the whole number reported viz., 10.6 and 83.3 respectively were almost the same as in the previous year. These results are fairly satisfactory. In the Cocanada, Nellore, Cuddalore, Negapatam, Tinnevely and Calicut Sub-divisions the proportion of releases on proof of ignorance or inadvertence is large and in the first of these Sub-divisions considerably in excess of that for the previous year. This large increase is explained as being due to the inclusion of a large number of cases relating to the insufficient coating of sweet toddy pots. The percentage of releases for want of proof also shows a slight increase which is noticeable in the Chicacole, Cocanada, Masulipatam, Nellore, Arcot and Calicut Sub-divisions. This result is not a satisfactory feature of the year's working and the Board hopes that the Assistant Commissioners concerned will pay special attention to the matter. There is a marked improvement in the final percentage only in the Masulipatam, Bellary and the Chingleput Sub-divisions.

140. One thousand nine hundred and two successful and 548 unsuccessful searches were conducted during the year against a total of 2,755 in 1898 showing a decrease of 305 or 11 per cent; as in the previous year the Calicut Sub-division alone contributes more than 50 per cent. of the total number. The proportion of unsuccessful to successful searches is large and in excess of that for the previous year. The Board notes with dissatisfaction that the work done by Inspectors and Assistant Inspectors in this regard is still very insufficient in spite of repeated orders on the subject. Of the total number of 2,450 searches conducted during the year only 303 or about 12 per cent. were made by officers of these classes. To ensure a minimum of interference with the people searches must be conducted wherever possible by superior officers in person, and searches must not be made without warrants except on very special grounds.

141. 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 concerned have been reported for punishment to their departmental superiors. There was a satisfactory decrease in the number of these cases, which is noticeable in all the Sub-divisions except Chicacole, Cocanada, Arcot, Bellary and Trichinopoly. The number of illegal arrests in which the officers of this department are concerned has decreased from 70 to 43.

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	1898 .. 4	1	1	6	0.3
	1899 .. 6	..	..	6	0.5
Cocanada	1898 .. 3	..	..	3	0.2
	1899 .. 8	..	..	8	0.9
Masulipatam	1898 .. 2	..	..	2	0.3
	1899 .. 7	..	..	7	0.5
Nellore	1898 .. 1	..	1	2	0.1
	1899 .. 6	1	..	7	0.2
Arcot	1898 .. 4	2	1	7	0.2
	1899 .. 4	1	4	9	0.6
Bellary	1898 .. 5	4	2	11	0.8
	1899 .. 3	..	..	3	1.1
Chingleput	1898 .. 1	..	..	1	0.2
	1899 .. 8	..	..	8	1.4
Madras Town Circle	1898 .. 4	1	..	5	0.8
	1899 .. 5	..	..	5	0.2
Cuddalore	1898 .. 4	2	3	9	0.3
	1899 .. 4	..	..	4	0.3
Negapatam	1898 .. 2	..	..	2	0.2
	1899 .. 20	4	..	24	0.4
Trichinopoly	1898 .. 12	3	1	16	0.3
	1899 .. 70	7	5	82	0.34
Tinnevelly	1898 .. 43	12	8	63	0.30
Calicut	1899 ..	..	..	..	..
Total ..	1898 ..	..	..	..	..
	1899 ..	..	..	..	..

142. The number of cases pending for inquiry before the officers of the department on the 31st December 1899 was 614 or 2.8 per cent., against 995 or 4 per cent. at the end of 1898, and the decrease was common to all Sub-divisions except Chicacole.

143. On the whole there was some improvement in the duration of cases disposed of. The average time spent in the disposal of cases, excluding those which had to be kept on the files for long periods for special causes over which the department had no control, decreased from 9.5 to 9.0 days. Nine circles showed an average pendency of over ten days and seven circles (Tirukkóyilúr, Vellore, Ránipéttai, Salem, Madanapalle, Bhávaní and Mangalore) of from fifteen to twenty days. The Inspectors concerned have been directed to dispose of their work more promptly in future.

144. Seven hundred and six cases were either written off the accounts on account of the death or disappearance of parties or for other similar reasons or otherwise disposed of as against 653 in the previous year. The number of cases actually sent for trial constituted 85.7 as against 86.9 per cent. of the number disposed of.

145. Appendix N also shows the disposal of cases by the Magistracy. It will be seen that, in the aggregate, the number and percentage of acquittals were very nearly the same as in the previous year,

the figures being 453 or 2 per cent. in 1898 and 459 or 2.2 per cent. in the year under report. Special attention is being paid to these cases and all acquittal judgments are being reviewed by the Deputy Commissioners and officers who are found to have been at fault suitably dealt with.

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

Sub-divisions.	1898.	1899.
	RS.	RS.
Chicacole	6,969	6,641
Cocanada	3,873	3,828
Masulipatam	4,050	4,314
Nellore	4,633	5,153
Arcot	13,151	12,662
Bellary	7,316	8,019
Chingleput	3,726	2,365
Madras Town Circle	1,534	237
Cuddalore	1,966	1,684
Negapatam	2,326	2,545
Trichinopoly	12,546	11,560
Tinnevelly	4,296	4,297
Calicut	17,153	18,077
Total ..	83,539	81,372

There has been a decrease of only about Rs. 2,000 in the amount granted in this way. The marked fall noticed in the Chingleput Sub-division and in the Madras Town Circle follows the decrease in the number of cases reported and convicted. The increase in Bellary is attributed to a larger number of persons convicted and also to special rewards having been granted in cases relating to illicit distillation and intoxicating drugs. The variations in some of the other Sub-divisions have not been adequately explained. They generally follow variations in detection, but, owing to the Board's orders that rewards are to be given for prevention and open arrest rather than for detection on house search, there has been a falling off in the amounts granted for cases of the latter class.

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

Sub-divisions.	1898.	1899.
Chicacole	12	2
Cocanada	4	2
Masulipatam	4	1
Nellore	7	4
Arcot	11	4
Bellary	11	5
Chingleput	..	3
Madras Town Circle	1	..
Cuddalore	2	8
Negapatam	..	3
Trichinopoly	15	6
Tinnevelly	5	2
Calicut	10	4
Total ..	82	46

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

Inspections of depots and shops.

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

Sub-divisions.	1897-98.	1898-99.	1899-1900.		
			Depots.	Shops.	Total.
1	2	3	4	5	6
Chicacole	22,212	25,525	1,289	24,711	26,000
Cocanada	26,753	37,159	5,933	31,755	37,688
Masulipatam	33,544	24,914	1,030	27,070	28,100
Nellore	13,861	13,968	649	12,031	12,680
Arcot	44,901	50,029	1,575	48,137	49,712
Bellary	20,182	27,996	654	28,072	28,726
Chingleput	13,746	11,353	189	8,921	9,110
Madras Town Circle	18,560	17,766	197	14,110	14,307
Cuddalore	19,083	16,473	607	17,126	17,733
Negapatam	20,274	17,510	108	18,663	18,771
Trichinopoly	62,048	66,807	1,355	42,217	43,572
Tinnevely	26,114	23,493	530	17,865	18,395
Calicut	56,914	47,634	840	47,840	48,680
Total	377,192	370,627	14,956	338,518	353,474

There has been a gradual decrease in the total number of these inspections, though in the year under report there was an increase as compared with the previous year in seven of the Sub-divisions. The Chingleput, Trichinopoly and the Tinnevely Sub-divisions and the Madras Town Circle show heavy decreases in this regard. The variation in the first and the last is reported to be due to the inspection of a single shop made more than once in the same month being counted as a single inspection during the year under review. The Board is not satisfied that these inspections are made on the same principle in all the Sub-divisions and has issued instructions to Deputy Commissioners to see that there is more uniformity in this regard. It also thinks that a reduction in the number of inspections made may now be safely effected.

149. The relations of officers of the department with other departments have been generally of a satisfactory nature, and Collectors have reported nothing unfavourable. The Abkari laws, it is believed and reported, have, on the whole, been worked without avoidable friction, and next to no charges of undue harshness have been brought home to departmental officers. No warrants were illegally issued by officers of the department.

CHAPTER IX.—FINANCIAL RESULTS.

150. The gross demand for the year amounted to Rs. 1,35,99,418 as against Rs. 1,41,05,929 and the gross collections to Rs. 1,33,45,096 as against Rs. 1,37,29,769 in the previous year. Appendix P gives the district figures. The subjoined statement shows the details for each head of revenue.

Detailed heads.	DEMAND.			COLLECTION.			AMOUNT WRITTEN OFF.			BALANCE.		
	Arrears.	Current.	Total.	Arrears.	Current.	Total.	Arrears.	Current.	Total.	Arrears.	Current.	Total.
1	2	3	4	5	6	7	8	9	10	11	12	13
<i>Country Spirits.</i>												
1. License fees of	..	1,300	1,300	..	1,300	1,300	..	..	..	..	..	..
2. Excise duty	..	750	750	..	750	750	..	..	..	..	..	..
3. Difference of excise duty on stock of spirits at the beginning of the year	..	6,755	6,755	..	6,755	6,755	..	..	..	..	..	..
4. Rents of	830	30,13,879	30,14,709	830	30,13,701	30,14,531	..	..	..	..	..	178
5. Occasional license fees	..	81	81	..	81	81	..	..	..	..	..	..
6. Rents for the combined privileges of manufacture and vend	1,887	1,38,451	1,40,338	..	1,38,137	1,39,116	..	249	..	659	314	973
7. Rents for the privilege of manufacture and supply	17,768	11,97,150	12,14,918	10,123	11,91,284	12,01,407	3,052	..	3,183	4,593	5,735	10,328
8. Revenue derived in	38	487	525	36	487	523	..	..	..	..	..	2
9. Agency tracts from	7,699	4,26,791	4,34,490	5,613	4,25,440	4,31,053	2,056	..	2,086	..	1,351	1,351
10. Rents for the privilege of manufacture and supply	2,332	21,086	23,420	206	21,088	21,294	..	..	..	2,126	..	2,126
11. Revenue derived in	2,600	60,000	62,600	2,600	53,175	61,775	..	..	..	206	825	825
12. Agency tracts from	1,348	1,20,462	1,21,810	775	1,19,893	1,20,668	307	..	307	..	569	569
Total	34,502	49,87,194	50,21,696	21,162	49,78,091	49,99,253	5,694	131	5,825	7,646	8,972	16,618
<i>Country Spirits and Toddy combined.</i>												
9. Rents of country spirits and toddy farms	..	5,777	5,777	..	5,746	5,746	..	..	..	..	31	31
<i>Toddy.</i>												
10. Rents of	2,312	76,173	78,485	2,275	75,318	77,593	..	..	..	37	856	892
11. License fees of shops	97,545	30,51,187	31,48,732	69,557	30,06,088	30,76,216	14,219	..	15,059	13,769	43,659	57,438
12. Occasional license fees	1,775	56,812	58,587	1,022	56,414	57,436	588	..	588	165	398	563
13. Transport duty on	1,55,009	37,34,384	39,09,483	1,35,499	36,56,876	37,92,375	8,029	..	8,240	11,571	97,297	1,08,868
14. Toddy brought from	..	1,119	1,119	..	1,119	1,119	..	..	..	..	..	..
Total	2,56,731	69,56,275	72,13,006	2,08,353	68,13,015	70,21,368	22,835	1,051	23,887	25,542	1,42,209	1,67,751
<i>Foreign Liquors and locally-made Liquors excised at Tariff rates.</i>												
15. License fees of breweries	..	45	45	..	45	45	..	..	..	..	..	..
16. Excise duty on	115	49,343	49,458	115	49,343	49,458	..	..	..	..	..	..
17. Country-brewed beer	..	19,922	19,922	..	19,922	19,922	..	..	..	..	..	..
18. Methylated spirits	..	427	427	..	427	427	..	..	..	..	..	..

Detailed heads.	DEMAND.			COLLECTION.			AMOUNT WAITED 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
<i>Foreign Liquors and locally-made Liquors excised at Tariff rates—cont.</i>												
I. Wholesale												
II. Retail—												
(a) Shops	200	17,550	17,750									
(b) Taverns	5,647	1,74,791	1,80,338	2,885	1,74,000	1,76,885	1,610		1,510	1,152	791	1,943
(c) Hotels	38	1,550	1,588		1,512	1,512	38		38		38	38
(d) Bars	50	1,935	1,749	50	1,570	1,720					25	25
(e) Refreshment and dak lines, rooms		2,050	2,050		2,050	2,050						
(f) Occasional licenses		1,575	1,575		1,575	1,575						
(g) Special licenses		523	523		523	523						
(h) Auctioneers' licenses		285	285		285	285						
(i) Chemists' and Druggists' licenses		30	30		30	30						
Total	5,950	2,89,933	2,95,903	3,050	2,88,999	2,93,049	1,695		1,698	1,202	954	2,156
<i>Drugs other than Opium—Ganja, Bhang, Charas, &c.</i>												
18. License fees of wholesale vend depots		435	435		435	435						
19. Rents of shops for the sale of ganja, bhang, charas and other intoxicating drugs prepared from the hemp plant.	998	63,940	64,938	948	63,634	64,582	50		50		306	306
20. Excise duty on ganja, bhang and charas		1,11,055	1,11,055		1,10,901	1,10,901					154	154
Total	998	1,75,430	1,76,428	948	1,74,970	1,75,918	50		50		460	460
<i>Miscellaneous.</i>												
21. Contributions for establishments employed at distilleries and warehouses	73	285	358	73	285	358						
22. Penalties and forfeitures	2,984	44,752	47,736	1,656	43,860	45,516	286	2	288	1,012	1,430	2,432
23. Other miscellaneous items	5,687	19,997	25,684	632	14,744	15,436	4,800	782	5,082	696	4,471	5,165
Total	8,744	65,064	73,808	2,451	58,389	60,840	4,586	784	5,370	1,707	6,891	7,598
<i>Opium.</i>												
24. Pass duty on opium imported from Indore	3,06,925	1,24,79,693	1,27,86,618	2,35,904	1,23,19,210	1,25,55,174	34,864	1,966	36,830	36,097	1,58,517	1,94,614
25. Rents of vend areas	23,252	3,61,869	3,85,131	18,934	3,54,550	3,67,939	4,079		4,079	249	12,864	13,113
26. Fees for licenses for the sale of poppy heads		14	14		14	14						
27. Revenue derived in Agency tracts from	880	28,125	28,805	680	20,655	27,335					1,470	1,470
(a) the privilege of supply.		315	315		315	315					4,054	4,054
(b) License fees.	1,242	41,075	42,317	1,151	37,021	38,172	91		91		4,054	4,054
(c) Rents	10	1,658	1,668		1,597	1,597	10		10		61	61
28. Miscellaneous	25,194	7,87,606	8,12,800	20,765	7,09,157	7,89,922	4,180		4,180	249	18,449	18

(a) Revised figure:

151. The total arrear demand under abkâri and opium, at the beginning of the year, amounted to Rs. 3,32,119, of which Rs. 2,56,729 were collected and Rs. 39,044 remitted, leaving a balance of Rs. 36,346 at the end of the year.

152. The largest remissions of arrears were made in the districts of Gó dávari, Kurnool and Malabar and in the Madras Town Circle. In Remission of arrears. Gó dávari, the amounts ordered to be written off consisted chiefly of arrack and opium rentals; in Kurnool, of toddy shop rentals; in Malabar, of toddy shop rentals and tree-tax on trees illicitly tapped; and in Madras, of arrack shop and tavern rentals and tree-tax.

153. The total current demand amounted to Rs. 1,32,67,299 against Rs. 1,37,29,268 in the previous year, showing a decrease of Rs. 4,61,969 or 3·4 per cent. The following statement shows the current demand under the several major heads of abkārī and opium revenue for the year 1899-1900 and seven preceding years:—

Heads of revenue.	1892-93.	1893-94.	1894-95.	1895-96.	1896-97.	1897-98.	1898-99.	1899-1900.
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Country spirits ..	52,48,292	54,57,301	59,67,980	62,37,473	65,38,684	60,98,828	55,13,777	48,87,194
Do. and								
toddy combined ..	25	200	328	228	1,435	1,818	1,708	5,777
Toddy ..	57,66,150	61,84,385	64,88,076	68,28,002	70,24,619	71,86,217	69,40,670	69,56,275
Foreign liquor ..	3,22,606	3,19,933	3,35,374	3,79,961	4,17,402	4,20,725	3,68,107	2,89,933
Hemp drugs ..		52,050	53,888	59,710	68,326	65,235	1,13,513	1,75,430
Miscellaneous ..	83,396	46,950	53,942	59,872	69,319	70,801	77,861	65,064
Total, Abkari ..	1,14,20,469	1,20,60,840	1,28,98,588	1,35,65,246	1,41,19,833	1,38,43,624	1,30,15,636	1,24,79,693
Opium ..	6,06,951	7,15,355	7,19,226	7,61,092	7,59,565	7,21,421	7,13,632	7,87,606
Grand Total, Abkari and Opium. ..	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	1,32,67,299

154. The decrease of about five and a quarter lakhs under country spirits was chiefly due to the falling off in the rentals of independent shops which generally throughout the Presidency failed to secure adequate bids; a portion of it was due to the falling off in consumption. The increase of about Rs. 16,000 under the toddy revenue was the net result of increases under tree-tax and independent shop rents and of decreases under license fees and transport duty on imported toddy. The decrease under the last-mentioned head followed on the less quantity of toddy imported and entailed the marking of a larger number of British trees as evidenced by increased tree-tax. The decrease of about Rs. 78,000 under foreign liquor occurred chiefly under tavern rentals; that under the rentals of beer taverns can be referred to the import of Bangalore beer having continued to be prohibited and to the consequent reduced offers for the chief beer taverns in the Presidency, the hill brewers being able to exact higher terms for supply. There had, however, been reckless bidding in the previous years. The decrease under the ordinary foreign liquor taverns was due to combination among bidders in the Madras Town Circle and to absence of competition in the Nilgiri district. The increase of about Rs. 62,000 under ganja revenue was due to a larger number of shops having been sold under the new ganja rules in order to afford due facilities to persons requiring the drug and to larger issues from the store-houses resulting from suppression of illicit practices. The increase of about Rs. 74,000 under opium was due to keen competition in the Vizagapatam, Gôdâvari and Kistna districts. Of the total decrease in the liquor revenue of Rs. 5,85,063 no less than Rs. 4,09,502 or 70 per cent. represented losses at the auctions of sale privileges.

155. Of the revenue from country spirits, excise duty amounted to 60 per cent. and rents for the privilege of vend to 27 per cent.—the result of diminished rentals—against 57 per cent. and 31 per cent., respectively, in the previous year. The remaining 13 per cent. consisted of license fees for distilleries, warehouses and wholesale depots and rents for the combined privileges of manufacture and supply, and manufacture and sale in the rented areas and in the Agency tracts.

The proportions borne by toddy rentals (45·8 per cent.) and tree-tax (54·2 per cent.) to the total toddy revenue have been dealt with in paragraph 41 *supra*. Of the total abkári and opium revenue for the year, Rs. 56,89,288 or 42·9 per cent. was contributed by auction sales of the various privileges.

156. The collections (both arrear and current) under the several major heads as compared with those of the previous year are shown in Appendix Q, from which it will be seen that there was a decrease in fifteen districts and an increase in the remaining seven, and a net decrease of Rs. 3,84,673. This result follows on the demand, and the causes that effected it have already been explained in detail.

157. The balance which remained to be collected at the close of the year under both arrears and current was Rs. 2,13,312 against Rs. 3,32,119, the opening balance of the year. The amount had been reduced at the end of July to Rs. 53,130.

158. According to the Accountant-General's books, the total receipts under abkári and opium for 1899-1900, exclusive of interest on arrears, amounted to Rs. 1,34,13,799 against Rs. 1,36,77,423 in 1898-99. The following statement explains the difference between the Accountant-General's figures and those given in the statement in paragraph 150 *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 other districts.	Collections made in advance and subsequently brought to account.	
1	2	3	4	5	6	7	8
1. Ganjam	Rs. 2,70,589	Rs. 477	Rs. 7,130	Rs. 2,62,982	Rs. ..	Rs. 6,544	Rs. 2,69,526
2. Vizagapatam	7,21,980	460	62,155	6,59,375	437	62,196	7,22,008
3. Gódvári	13,82,166	7,074	1,08,265	12,66,827	150	82,827	13,49,804
4. Kistna	8,82,423	205	7,089	8,75,129	839	5,277	8,81,245
5. Nellore	2,84,204	848	5,083	2,78,273	18,173	2,744	2,99,190
6. Cuddapah	2,41,359	8,725	19,221	2,13,413	32,770	14,885	2,61,068
7. Anantapur	4,71,041	9,481	34,231	4,27,329	72,029	35,005	5,34,363
8. Bellary	6,03,318	3,668	9,754	5,89,896	4,014	8,227	6,02,137
9. Kurnool	3,51,298	10,788	36,685	3,03,825	2,016	49,560	3,55,401
10. Madras Town Circle	9,60,159	19,651	73,417	8,67,091	2,72,481	71,476	12,11,048
11. Chingleput	3,23,394	520	2,822	3,20,052	57,019	1,035	3,78,106
12. North Arcot	8,30,722	1,12,618	13,633	7,04,471	30,662	11,477	7,46,610
13. South Arcot	8,33,381	3,72,614	1,57,716	3,03,054	1,942	1,70,841	4,75,837
14. Tanjore	10,55,371	75,137	69,783	9,10,451	1,961	86,318	9,98,730
15. Trichinopoly	3,45,881	2,711	20,728	3,22,442	53,665	16,886	3,92,993
16. Madura	5,68,918	315	80,969	4,87,604	61,147	82,643	6,31,394
17. Tinnevely	3,97,998	2,224	10,342	3,85,432	28	8,063	3,93,523
18. Coimbatore	8,75,804	1,61,129	32,862	6,81,813	19,728	29,763	7,31,304
19. The Nilgiris	2,82,273	4,986	5,181	2,72,106	27,239	977	3,00,322
20. Salem	7,36,006	8,618	42,523	6,84,865	93,034	34,413	8,12,312
21. South Canara	4,29,467	..	13,851	4,15,616	2,497	14,642	4,32,755
22. Malabar	5,21,844	2,500	13,108	5,06,236	49,279	9,905	5,65,420
23. India	800	..	..	..	..	..	..
24. Bombay Account Current	† 43,400	43,400	..	..	..	..	..
Total ..	1,34,13,799	8,48,969	8,26,548	1,17,38,282	8,01,110	8,05,704	1,33,45,096

* Duty on ganja imported into Coorg.

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

159. 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 Abkári Department are taken as the proportion debitable to excise. They amount, for the year under report, to Rs. 9,88,618 against Rs. 9,91,676 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 abkári, details of excise charges have not been given separately.

160. The net abkári and opium receipts for 1899-1900, after deducting charges, amounted to Rs. 1,24,25,181 showing a decrease of Rs. 2,60,566 as compared with 1898-99 :—

	1898-99.	1899-1900.
	RS.	RS.
Receipts as per Accountant-General's figures ...	1,36,77,423	1,34,13,799
Charges	9,91,676	9,88,618
Net receipts ...	1,26,85,747	1,24,25,181
Decrease ...	2,60,566	

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

162. The statistics required by Government of India, Finance and Commerce Department, in its Order, No. 721-Ex., dated 20th February 1893, are given in Appendix R. 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.

163. 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.

164. The Board, from a financial point of view, must regret the continued unfortunate results of the year. It has no reason to ascribe them to any falling off in the exertions of its subordinates; on the contrary all have struggled hard to lessen or remedy them. The names of Mr. McMaster and Mr. H. C. Sherman deserve to be specially brought to notice—the former for work in Tinnevely over the sweet toddy rules and the latter for general abkári work in the Gódvári. Mr. Bennett's special knowledge proves increasingly useful.

(Signed) C. G. TODHUNTER,

OFFICE OF THE BOARD OF REVENUE
(SEPARATE REVENUE),
Madras, 5th October 1900.

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

(True Copy.)

(Signed) J. W. SIMPSON,
Ag. Assistant Secretary.

APPENDIX A.

STATEMENT showing the various Systems in force at the close of 1899-1900 in each District for the Manufacture and Sale of Country Spirits and Toddy.

District.	Country spirits.	Toddy.
Ganjam— (a) Ordinary tracts ..	The supply is under the contract distillery system. The privilege of sale is separately disposed of by auction in small vend areas except in the towns of Chatrapur, Berhampur, Gopalpur, Ichchhapuram, Sompeta, Russelkonda, Bellugunta, Aska, Parlakundi, Calingapatam, Chicacole, Suria, Baruva, Baruvapeta, Parushottapur 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. The gradual withdrawal of this privilege was sanctioned in Government Order, No. 380, Revenue, dated 17th June 1899. 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 100 out of the 122 Agency villages to which the Abkari Act, I of 1886, was extended in July 1893, the renting system is in force, and <i>Ippa</i> or <i>Mowha</i> spirit is sold. In the remaining twenty-two villages the contract distillery supply system is in force.	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, Chipurupalle 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-one 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 Ganupur farm is leased out from year to year. In the remaining Agency tracts the privilege of manufacturing for and selling country spirits in each shop is leased out separately.	The shops are separately sold under the tree-tax system in the 31 villages in which the Abkari Act, I of 1886, is in force. Elsewhere toddy is left free.
Goddavari— (a) Ordinary tracts ..	The exclusive privilege of manufacture and sale is disposed of in rent areas, subject to the payment of tree-tax on the trees from which toddy is drawn for distillation. The number of rent areas is 80 and the number of stills in each is limited.	The tree-tax system is in force and the exclusive privilege of sale is sold by rent areas except in the towns of Mandapeta, Amalapuram, Achanta, Palakollu, Narsapur, Cocanada, Samalkot, Tellavaru, 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, Chodavaram and Yellavaram divisions is disposed of under the tree-tax system in six rent areas. In seventeen other villages of the above divisions where also the Madras Abkari Act, I of 1886, is in force arrack is made from the toddy 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>Mowha</i> flower is sold by auction. In the Koya and Reddi villages, the right to manufacture spirits for domestic consumption but not for sale is leased out to the villagers collectively for lump sums. The same systems are in force in the remaining villages of the Polavaram, Chodavaram and Yellavaram divisions, except that arrack is manufactured from toddy and not from the <i>Ippa</i> or <i>Mowha</i> flower as in the Bhadrachalam taluk.	The tree-tax system is in force in 31 villages of the Polavaram, Yellavaram and Chodavaram divisions, and the exclusive privilege of sale is disposed of in six rent areas. In the other tracts no revenue is collected.

APPENDIX A—cont.

Statement showing the various Systems in force at the close of 1899-1900 in each District for the Manufacture and Sale of Country Spirits and Toddy—cont.

District.	Country spirits.	Toddy.
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, Podana, Gudur, Guntur, Tadepalli, Bezvada, Nuzvid, Narasaraopet, Vinukonda, Gudivada, Tenali, Bopalle, Bhattiprolu, Kollar, Kollipara, Nizampatam, Daggirala, Bapatla, Ponnur, Chebrolu, Chirala, Peralu, Vetapalem and Nayanapalli the shops are separately disposed of. Elsewhere the privilege of sale is disposed of in vend areas (52 in number). Of these the shops in the towns of Nizampatam, Daggirala, Chirala, Nayanapalli, Narasaraopet and Vinukonda and four vend areas in the Tenali taluk, four in Bapatla, two in Narasaraopet, three in Vinukonda and one in Guntur were under the direct management of Government in 1899-1900.	e shops are separately sold under the tree-tax system.
Nellore	The supply is under the private distillery system. The shops are separately sold in the taluks of Nellore, Gudur, Kavalu, Kandukur, Ongole, Rapur and Atmakuru and in the Venkatagiri and Polur divisions and in the towns of Udayagiri and Kanigiri. The exclusive privilege of sale in the rest of the district is sold in ten vend areas.	Do. do.
Cuddapah	The shops are separately sold under the private distillery supply system.	Do. do.
Anantapur	Do. do.	Do. do.
Bellary	Do. do.	Do. do.
Kurnool	The shops are separately sold under the private distillery supply system. In portions of the Cambani and Markapur taluks the shops were under the direct management of Government in 1899-1900.	Do. do.
Madras Town Circle ..	The shops are separately sold under the private distillery supply system.	The tree-tax system is in force and shops are divided into classes, the license fee for each class being levied with reference to the amount of tree-tax paid during the previous lease. The shops are separately sold under the tree-tax system. One shop was under the management of Government in 1899-1900.
Chingleput (exclusive of the Saidapet taluk).	Do. do.	The shops are separately sold under the tree-tax system.
North Arcot	Do. do.	The shops are separately sold under the tree-tax system.
South Arcot	The supply is under the private distillery system and the shops are separately sold except in five vend areas adjoining the French territory of Pondicherry.	The shops are separately sold under the tree-tax system. Three shops were under the direct management of Government in 1899-1900.
Tanjore	The shops are separately sold under the private distillery supply system.	The shops are separately sold under the tree-tax system.
Trichinopoly	Do. do.	The shops are separately sold under the tree-tax system. Three shops were under the direct management of Government during part of 1899-1900.
Madura	Do. do.	The shops are separately sold under the tree-tax system.
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.

APPENDIX A—cont.

Statement showing the various Systems in force at the close of 1899-1900 in each District for the Manufacture and Sale of Country Spirits and Toddy—cont.

District.	Country spirits.	Toddy.
South Canara	The shops are separately sold under the contract distillery supply system. Toddy arrack is supplied by the Malabar contractor. Jaggery arrack is also permitted to be sold.	The shops are separately sold under the tree-tax system.
Malabar—		
(a) The Wynad 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, the Chavakkat Deputy Tahsildar's division of the Ponnani taluk and the Attapadi valley).	The supply is under the contract distillery system. Arrack is manufactured from toddy drawn from trees marked on payment of tree-tax except in the case of the Chavakkat distillery and supplied to licensed vendors subject to certain maximum 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.
(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 the abkari revenue is leased to the Travancore Government in consideration of the payment of a lump sum.	....
(f) The Chavakkat Deputy Tahsildar's division of Ponnani.	The tract is under the combined arrack and toddy renting system and is leased to the Malabar excise contractor.	....
(g) Attapadi valley ..	The exclusive privilege of manufacture and sale is disposed of under the renting system. The tract is sold as one rent area. The renter is allowed the option of manufacturing spirits from rice, jaggery, toddy or any other recognised material, or of purchasing them from licensed vendors in Malabar, Coimbatore or the Nilgiri district.	No toddy revenue is raised.

APPENDIX A—(ABSTRACT).
STATEMENT showing the Progress made in 1899-1900 as compared with 1898-99 in introducing the several improved methods of administration for Country Spirits and Toddy.

Districts.	ARRACK.					TODDY.				
	Contract distillery supply system.		Private distillery supply system.		System of independent sale of shops.		Tree-tax system.		System of independent sale of shops.	
	1898-99.	1899-1900.	1898-99.	1899-1900.	1898-99.	1899-1900.	1898-99.	1899-1900.	1898-99.	1899-1900.
1	2	3	4	5	6	7	8	9	10	11
Ganjam..	The whole of the ordinary tracts of the district and 122 Agency villages.	The whole of the ordinary tracts of the district and 122 Agency villages.	..	..	The towns of Chattrapur, Berhampur, Gopalpur, Ichchha-puram, Simaga, Russalkonda, Bellagunda, Aska, Parikimedi, Calingapatam, Chitacole, Surki, Baruva, Baruvapeta, Parushottapur and Tekkali Bagbunathapuram (sixteen towns under the contract distillery supply system).	As in 1898-99	The whole of the ordinary tract of the district.	As in 1898-99	The whole of the ordinary tracts of the district.	As in 1898-99.
Vizagapatam ..	The whole of the ordinary tracts of the district and thirty Agency villages.	The whole of the ordinary tracts of the district and thirty Agency villages.	..	..	The Vizagapatam, Anakapalle and Vizianagaram taluks and the towns of Narasipatnam, Yelamanchili, Bimlipatam, Chipurupalle and Pakonda (three taluks and five towns under the contract distillery supply system).	As in 1898-99	The whole of the ordinary tracts of the district and thirty Agency villages.	The whole of the ordinary tracts of the district and thirty Agency villages.	The whole of the ordinary tracts of the district and thirty Agency villages.	The whole of the ordinary tracts of the district and thirty Agency villages.
Goddavari ..	....	..	..	..	....	....	The whole district except the major portion of the Agency tracts.	As in 1898-99	The towns of Mandapeta, Amadapuram, Achanta, Palakollu, Narsapur, Cocanada, Samalkot, Tallavaru, Rajahmundry, Dowlaishwaram, Peddapuram, Ellore, Pithapuram and Tuni.	As in 1898-99.

APPENDIX A—(ABSTRACT)—*cont.*
Statement showing the Progress made in 1899-1900 as compared with 1898-99 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.	
	1898-99.	1899-1900.	1898-99.	1899-1900.	1898-99.	1899-1900.	1898-99.	1899-1900.	1898-99.	1899-1900.
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 1898-99.	..	..	The Nandigama taluk (except the Munagala and Lingagiri zamindaris), and the towns of Masulipatam, Pedana, Gudur, Gunur, Tadapalle, Bezvada, Nuzvid, Narasaraopet, Vinukonda, Gudurada, Tenali, Repalle, Bhattiprolu, Koller, Kolipara, Nizampatam, Daggervada, Begavada, Ponnur, Chibrolu, Ohirala, Perala, Vengodem and Nayanapalle (the major portion of one taluk and twenty-four towns under the Contract distillery supply system).	The Nandigama taluk (except the Munagala and Lingagiri zamindaris), and the towns of Masulipatam, Pedana, Gudur, Gunur, Tadapalle, Bezvada, Nuzvid, Narasaraopet, Vinukonda, Gudurada, Tenali, Repalle, Bhattiprolu, Koller, Kolipara, Nizampatam, Daggervada, Begavada, Ponnur, Chibrolu, Ohirala, Perala, Vengodem and Nayanapalle (the major portion of one taluk and twenty-four towns under the Contract distillery supply system).	The whole district.	As in 1898-99.	The whole district ..	As in 1898-99.
Nellore ..	....	..	The whole district.	As in 1898-99.	The Nellore, Gudur, Kavali, Kandukur, Ongole, Rapor and Atmakur taluks and the Venkatagiri and Polur divisions and the towns of Rápur, Atmakur, Udayagiri and Kanigiri (five taluks, two divisions and four towns).	The Nellore, Gudur, Kavali, Kandukur, Ongole, Rapor and Atmakur taluks and the Venkatagiri and Polur divisions and the towns of Udayagiri and Kanigiri (seven taluks, two divisions and two towns).	The whole district.	As in 1898-99.	The whole district ..	As in 1898-99.
Cuddapah ..	....	..	The whole district.	As in 1898-99.	The whole district.	As in 1898-99.	The whole district.	As in 1898-99.	The whole district ..	As in 1898-99.
Anantapur ..	....	..	The whole district.	As in 1898-99.	The whole district except the rural tracts of the Madakasira taluk.	The whole district ..	The whole district.	As in 1898-99.	The whole district ..	As in 1898-99.

APPENDIX A—(ABSTRACT)—*cont.*
Statement showing the Progress made in 1899-1900 as compared with 1898-99 in introducing the several improved methods of administration for country spirits and toddy—*cont.*

Districts.	ABRACK.					TODDY.				
	Contract distillery supply system.		Private distillery supply system.		System of independent sale of shops.		Tree-tax system.		System of independent sale of shops.	
	1898-99.	1899-1900.	1898-99.	1899-1900.	1898-99.	1899-1900.	1898-99.	1899-1900.	1898-99.	1899-1900.
1	2	3	4	5	6	7	8	9	10	11
Bellary ..		..	The whole district.	As in 1898-99.	The whole district.	As in 1898-99	..	As in 1898-99	The whole district	As in 1898-99.
Kurnool ..		..	The whole district.	As in 1898-99.	The whole district.	As in 1898-99	..	As in 1898-99	The whole district	As in 1898-99.
Madras Town Circle.		..	The whole circle.	As in 1898-99.	The whole circle.	As in 1898-99	..	As in 1898-99	The whole circle	As in 1898-99.
Chingleput (exclusive of the Saidapet taluk).		..	The whole district.	As in 1898-99.	The whole district.	As in 1898-99	..	As in 1898-99	The whole district	As in 1898-99.
North Arcot ..		..	The whole district.	As in 1898-99.	The whole district.	As in 1898-99	..	As in 1898-99	The whole district	As in 1898-99.
South Arcot ..		..	The whole district.	As in 1898-99.	The whole district except five vend areas adjoining the French territory of Pondicherry.	As in 1898-99	..	As in 1898-99	The whole district	As in 1898-99.
Tanjore ..		..	The whole district.	As in 1898-99.	The whole district.	As in 1898-99	..	As in 1898-99	The whole district	As in 1898-99.
Trichinopoly ..		..	The whole district.	As in 1898-99.	The whole district.	As in 1898-99	..	As in 1898-99	The whole district	As in 1898-99.
Madura ..		..	The whole district.	As in 1898-99.	The whole district.	As in 1898-99	..	As in 1898-99	The whole district	As in 1898-99.
Tinnevely ..		..	The whole district.	As in 1898-99.	The whole district.	As in 1898-99	..	As in 1898-99	The whole district	As in 1898-99.
Coimbatore ..		..	The whole district.	As in 1898-99.	The whole district.	As in 1898-99	..	As in 1898-99	The whole district	As in 1898-99.
The Nilgiris ..		..	The whole district.	As in 1898-99.	The whole district.	As in 1898-99	..	As in 1898-99	The whole district	As in 1898-99.
Salem ..		..	The whole district.	As in 1898-99.	The whole district.	As in 1898-99	..	No toddy revenue is raised in the district.	The whole district	As in 1898-99.

APPENDIX A—(ABSTRACT)—*cont.*
Statement showing the Progress made in 1899-00 as compared with 1898-99 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.	
	1898-99.	1899-00.	1898-99.	1899-00.	1898-99.	1899-00.	1898-99.	1899-00.
1	2	3	4	5	6	7	8	9
South Canara ..	The Mangalore, Uppinangadi and Kasaragod taluks.	The whole district.	The Mangalore, Uppinangadi and Kasaragod taluks (under the contract distillery supply system). The rest of the district (under the renting system).	The whole district (under the contract distillery supply system).	The whole district.	As in 1898-99 ..	The whole district exclusive of the Wynad taluk, the Attapadi valley of the Walavanad taluk, Anjengo, Tangasseri and the seventeen outlying pattoms of British Cochin and the seven southern amsams of the Ponnani taluk.	The whole district exclusive of the Wynad taluk, the Attapadi valley of the Walavanad taluk, Anjengo, Tangasseri and the seventeen outlying pattoms of British Cochin and the seven southern amsams of the Ponnani taluk.
Malabar ..	The Chirakkal, Kottayam, Kurumbanad, Calicut, Ernad, Ponnani (excluding the seven southern amsams), Walavanad (excluding the Attapadi valley) and the Palghat taluks (under the contract distillery supply system).	As in 1898-99.	The Chirakkal, Kottayam, Kurumbanad, Calicut, Ernad, Ponnani (excluding the seven southern amsams), Walavanad (excluding the Attapadi valley) and the Palghat taluks (under the contract distillery supply system).	The Chirakkal, Kottayam, Kurumbanad, Calicut, Ernad, Ponnani (excluding the seven southern amsams), Walavanad (excluding the Attapadi valley) and the Palghat taluks (under the contract distillery supply system).	The whole district.	As in 1898-99 ..	The whole district exclusive of the Wynad taluk, the Attapadi valley of the Walavanad taluk, Anjengo, Tangasseri and the seventeen outlying pattoms of British Cochin and the seven southern amsams of the Ponnani taluk.	The whole district exclusive of the Wynad taluk, the Attapadi valley of the Walavanad taluk, Anjengo, Tangasseri and the seventeen outlying pattoms of British Cochin and the seven southern amsams of the Ponnani taluk.

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 1898-99 and 1899-1900.

ARRACK.								
Districts.	Shops separately sold.		Vend areas.				Total number of shops.	
			Number.		Shops.			
	1898-99.	1899-1900.	1898-99.	1899-1900.	1898-99.	1899-1900.	1898-99.	1899-1900.
1	2	3	4	5	6	7	8	9
1. Ganjám	85	80	36	37	525	543	610	623
2. Vizagapatam	80	85	21	21	180	176	260	261
3. Gó dávari	..	..	86	86	1,334	1,324	1,334	1,324
4. Kistna	84	(a) 108	58	(a) 52	797	797	881	905
5. Nellore	295	(a) 325	16	(a) 10	100	43	395	368
6. Cuddapah	532	493	..	..	..	..	532	493
7. Anantapur	246	243	3	(a) ..	13	..	259	243
8. Bellary	228	232	..	..	..	..	228	232
9. Kurnool	334	337	..	..	..	..	334	337
10. Madras Town Circle	110	110	..	..	..	..	110	110
11. Chingleput	223	223	..	..	..	..	223	223
12. North Arcot	606	583	..	..	..	..	606	583
13. South Arcot	748	711	5	5	112	99	860	810
14. Tanjore	232	225	..	..	..	..	232	225
15. Trichinopoly	261	267	..	..	..	..	261	267
16. Madura	500	479	..	..	..	..	500	479
17. Tinnevelly	340	338	..	..	..	..	340	338
18. Coimbatore	591	592	..	..	..	..	591	592
19. The Nilgiris	31	31	..	..	..	..	31	31
20. Salem	486	494	..	..	..	..	486	494
21. South Canara	646	644	3	(b) ..	..	..	646	644
22. Malabar	579	605	7	7	78	(c) 108	657	713
Total ..	7,237	7,205	235	218	3,139	3,090	10,376	10,295

TODDY.								
Districts.	Shops separately sold.		Vend areas.				Total number of shops.	
			Number.		Shops.			
	1898-99.	1899-1900.	1898-99.	1899-1900.	1898-99.	1899-1900.	1898-99.	1899-1900.
10	11	12	13	14	15	16	17	
1. Ganjám	318	353	..	..	..	..	318	353
2. Vizagapatam	584	614	..	..	..	..	584	614
3. Gó dávari	85	83	129	129	1,180	1,158	1,265	1,241
4. Kistna	1,121	1,178	..	..	..	..	1,121	1,178
5. Nellore	809	718	..	..	..	..	809	718
6. Cuddapah	504	600	..	..	..	..	504	600
7. Anantapur	621	748	..	..	..	..	621	748
8. Bellary	528	572	..	..	..	..	528	572
9. Kurnool	729	855	..	..	..	..	729	855
10. Madras Town Circle	469	470	..	..	..	..	469	470
11. Chingleput	457	463	..	..	..	..	457	463
12. North Arcot	1,205	1,172	..	..	..	..	1,205	1,172
13. South Arcot	428	435	..	..	..	..	428	435
14. Tanjore	2,111	2,075	..	..	..	..	2,111	2,075
15. Trichinopoly	275	274	..	..	..	..	275	274
16. Madura	905	919	..	..	..	..	905	919
17. Tinnevelly	730	717	..	..	..	..	730	717
18. Coimbatore	925	927	..	..	..	..	925	927
19. The Nilgiris	..	..	..	..	..	..	..	..
20. Salem	923	926	..	..	..	..	923	926
21. South Canara	1,289	1,333	..	..	..	..	1,289	1,333
22. Malabar	1,327	1,312	..	..	..	(d) 209	1,327	1,521
Total ..	16,343	16,744	129	129	1,180	1,367	17,523	18,111

(a) The variation is due to the extension of the system of separate sale of shops.

(b) The decrease is due to the extension of the exoise system to the Udipi and Coondapoor taluks.

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

(d) Represents the number of toddy shops in the Chavakkat Deputy Tahsildar's division of the Ponnani taluk.

Renting system.												
Parlakimedi matlahs ..	..	(a) 18,388	(a) 358	5	..	..	..	..	..	..	..	..
No figures are reported to be available.												

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VIZAGAPATAM DISTRICT.

For sale—Contract Distillation Sundry Systems

VIZAGAPATAM DISTRICT.

Existed—Contract Distilleries, Sundry, &c.

Excise—Contract 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 1899-1900—cont.

Taluka and towns.	Popula- tion as per census of 1891.	Area.	Number of shops opened.	CONSUMPTION.					22- sump- tion 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.	70° under- proof.	Total reduced to proof strength.					20° under- proof.	30° under- proof.	60° under- proof.	70° under- proof.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
GODAVARI DISTRICT.																	
Renting System.																	
Tracts in which shops were not sold separately.																	
Ramachandrapuram taluk.	261,194	399	177	..	..	14,943	18,880	19,981	0.42	62	2.3	1,476	..	..	1 8 0	1 2 0	..
Amalapuram taluk ..	256,081	506	140	..	..	20,539	..	8,216	0.32	59	3.6	1,829	..	..	1 8 0	..	..
Narsapur ..	238,702	432	151	..	..	..	33,953	10,166	0.44	67	2.9	1,628	..	..	..	1 2 0	..
Bhimavaram ..	121,619	326	105	..	..	..	41,877	12,563	0.3	120	3.1	1,153	..	..	..	1 2 0	..
Tanuku ..	204,048	371	147	..	..	..	63,896	19,109	0.94	130	2.5	1,388	..	..	..	1 2 0	..
Cocanada division ..	120,807	190	70	144	..	2,087	37,942	12,313	0.82	176	2.7	1,727	8 0 0	..	3 0 0	2 6 0	..
Rajahmundry taluk..	141,171	453	86	..	..	..	46,423	13,927	0.99	162	5.3	1,642	..	..	..	1 11 10	..
Peddapuram ..	161,841	588	100	32	4	..	17,281	5,213	0.32	52	5.4	1,618	6 0 0	3 0 0	..	1 8 0	..
Ellore taluk ..	171,985	729	141	641	..	..	89,852	27,463	0.60	195	5.2	1,220	6 0 0	..	..	1 5 5	..
Yernagudem taluk ..	128,622	609	109	..	..	..	36,856	8,087	0.63	74	5.6	1,180	..	..	..	1 2 0	..
Pithapuram division.	83,824	192	40	..	..	3,109	5,083	2,763	0.33	63	4.8	2,366	..	..	1 12 8	1 2 0	..
Tuni division ..	57,448	126	26	..	112	2,044	2,520	1,652	0.29	84	4.8	2,210	..	4 8 0	2 4 0	2 4 0	..
Polavaram division ..	19,384	65	27	..	..	..	7,299	2,190	0.13	81	2.4	718	..	..	..	1 2 0	..
Chodavaram ..	2,963	8	4	..	..	..	465	139	0.47	35	1.5	741	..	..	..	1 2 0	..
Yellavaram ..	800	5	1	..	..	..	145	43	0.72	43	5.0	600	..	..	..	1 2 0	..
Total ..	1,962,387	4,995	1,324	827	116	42,672	390,173	134,855	0.69	102	3.8	1,482	6 5 8	4 7 2	1 10 1	1 6 7	..

GODAVARI DISTRICT.

Renting System.

APPENDIX C—cont.

Statement showing the Consumption of Country Spirits, Distribution of Shops, &c., in the several Taluks and Towns during the year 1899-1900—cont.

Taluka and towns.	Popula- tion as per census of 1891.	Area.	Number of shops opened.	CONSUMPTION.				Con- sump- tion per head (at proof).	Sales per shop (at proof).	Square miles per shop.	Popula- tion per shop.	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.		
																GALS.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	
Tracts in which shops were not sold separately.																
Tenali taluk	195,062	591	73	..	4,577	115	3,250	0.17	44	8.2	2,034	..	6 12 0	4 8 0	..	
Bapatla "	149,138	622	78	..	2,522	..	2,472	0.16	32	8.2	1,962	..	6 15 0	..	..	
Guntur "	141,480	452	69	..	4,496	..	3,147	0.22	45	7.6	2,050	..	6 12 0	..	..	
Sattenapalle "	138,817	714	87	..	4,336	..	3,035	0.22	35	8.3	1,553	..	6 12 0	..	..	
Bezwada "	85,786	423	51	..	2,920	..	2,044	0.24	40	8.2	1,631	..	6 5 0	..	..	
Nuzvid division	145,931	688	77	..	2,766	..	2,929	0.23	25	8.9	1,896	..	6 9 0	..	..	
Tiruvur "	87,128	324	17	..	900	..	630	0.10	37	19.1	3,595	..	6 0 0	..	..	
Vindonda taluk	75,534	623	30	..	867	..	446	0.05	63	20.9	2,517	..	6 0 0	..	..	
Palnati "	142,011	1,066	69	..	2,802	..	2,004	0.14	29	15.4	2,058	..	7 6 0	..	..	
Narasaraopet "	161,068	706	80	..	2,013	..	1,408	0.09	17	8.8	1,888	..	6 0 0	..	..	
Bandur "	61,253	726	73	..	2,439	1,242	2,239	0.15	31	9.9	2,072	..	5 7 0	3 0 0	..	
Gudlunda "	118,578	687	74	..	2,581	..	1,217	0.12	18	7.9	1,584	..	6 0 0	..	..	
Total ..	1,551,473	7,560	776	..	33,399	1,367	23,922	0.15	31	9.7	1,909	..	6 8 9	3 2 0	..	
Tracts in which shops were sold separately.																
Nandigama taluk (excluding the Munigala and Lingegiri Zamindaris).	87,373	661	50	..	5,202	..	8,641	0.42	73	11.2	1,751	..	6 2 0	..	..	
Tenali taluk—	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
Tenali town ..	6,074	11	2	41	731	..	644	0.89	272	5.5	2,037	7 8 0	7 0 0	..	..	
Repalle "	3,248	8	1	..	180	..	126	0.39	126	3.0	3,248	..	6 12 0	..	..	
Bhattiprolu "	2,830	4	1	2	277	..	196	0.68	136	4.0	2,880	7 8 0	6 12 0	..	..	
Kollur "	3,880	7	1	..	129	..	90	0.23	90	7.0	3,989	..	6 12 0	..	..	
Kollipara "	4,025	7	1	..	228	..	230	0.57	230	7.0	4,025	..	6 12 0	..	..	
Nizampatam "	4,598	19	2	..	271	..	120	0.26	69	9.0	2,269	..	6 12 0	..	..	
Durgam "	1,991	3	1	..	136	..	95	0.48	95	3.0	1,991	..	6 12 0	..	..	
Bapatla taluk—	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
Bapatla town ..	8,928	13	2	..	830	..	581	0.84	290	6.5	3,464	..	6 12 0	..	..	
Pannur "	2,604	4	1	..	284	..	199	0.76	199	4.0	2,604	..	7 8 0	..	..	
Chebrolu "	2,347	8	1	..	438	..	307	0.84	153	4.0	1,823	..	7 8 0	..	..	
Chirala "	10,581	17	2	..	643	..	450	0.42	69	3.4	2,116	..	6 12 0	..	..	
Perla "	2,014	4	1	..	216	..	151	0.75	75	2.0	1,007	..	6 12 0	..	..	
Vetapalem "	4,774	3	1	..	279	..	195	0.41	97	1.5	2,387	..	6 12 0	..	..	
Nayandupalli "	2,239	8	2	..	533	..	237	0.55	118	4.0	1,199	..	6 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 1899-1900—cont.

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

KISTNA DISTRICT—cont.															
Excise—Contract Distillery Supply System—cont.															
Tracts in which shops were sold separately—cont.	SG. MLS.	GALS.	GALS.	GALS.	GALS.	GALS.	GALS.	GALS.	GALS.	GALS.	*	RS. A. P.	RS. A. P.	RS. A. P.	
Guntur taluk—															
Guntur town	13	23,359	4	..	5,089	..	3,562	152	890	3.2	5,340	..	6 12 0	..	
Tadepalli "	5	1,978	4	..	1,053	..	787	373	184	1.2	494	..	6 0 0	..	
Beavada taluk—															
Beavada town	4	20,741	4	..	5,075	..	3,553	171	888	1.0	5,185	..	7 8 0	..	
Nuzvid taluk—															
Nuzvid town	6	7,837	3	..	417	..	292	138	97	2.0	2,545	..	5 14 0	..	
Vinukonda taluk—															
Vinukonda town	14	6,911	2	..	363	..	254	137	127	7.0	3,455	..	6 0 0	..	
Narasaraopet taluk—															
Narasaraopet town	6	5,309	2	..	876	..	473	189	236	3.0	2,654	..	6 0 0	..	
Bandur taluk—															
Bandur town	4	38,809	8	13,999	..	..	11,199	289	1,399	0.5	4,851	6 0 0	..	..	
Gudur "	4	3,580	2	14	474	..	343	171	171	2.0	1,790	6 0 0	6 0 0	..	
Pedana "	2	4,790	2	15	361	..	265	132	132	1.0	2,370	6 0 0	6 0 0	..	
Gudivada taluk—															
Gudivada town	8	4,732	2	..	2,717	..	1,902	402	951	4.0	2,366	..	6 0 0	..	
Total ..	737	264,981	108	14,071	26,407	..	20,742	112	275	68	2,453	6 0 1	6 6 2	..	
Grand Total ..	8,297	1,816,454	884	14,071	59,806	1,357	53,664	1,029	61	9.4	2,054	6 0 1	6 7 7	3 2 0	

Renting system.															
Tracts in which shops were not sold separately.															
Managala and Lingagiri Khandams of Nandigama taluk.	100	39,128	21	..	1,010	16	713	118	34	4.8	1,863	..	3 0 0	3 0 0	

Renting system.

APPENDIX C—cont.
Statement showing the Consumption of Country Spirits, Distribution of Shops, &c., in the several Taluks and Towns during the year 1899-1900—cont.

Taluk and towns.	Popula- tion as per census of 1891.	Area.	Number of shops opened.	CONSUMPTION.			Total reduced to proof strength.	Con- sumption per head (at proof).	Sales p er 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
NELLORE DISTRICT.															
Excise—Private Distillery Supply System.															
Tracts in which shops were not sold separately.															
Udayagiri taluk ..	95,844	807	20	..	418	..	292	.003	14	43.3	4,792	..	6 0 0	..	
" " " " " "	127,512	1,001	3	..	78	..	55	.004	18	33.6	42,504	..	6 8 0	..	
Darsi division ..	84,631	616	13	..	643	..	450	.005	34	47.4	6,510	..	6 9 5	..	
Podili " " " "	68,466	564	7	..	171	..	120	.002	17	80.6	9,781	..	6 8 0	..	
Total ..	376,453	3,048	43	..	1,310	..	917	.002	21	71.0	8,755	..	6 6 2	..	
Tracts in which shops were sold separately.															
Nellore taluk ..	197,912	638	78	..	14,597	..	10,218	.052	131	8.2	2,537	..	5 15 1	..	
Gudur " " " "	136,009	910	54	..	3,965	..	2,776	.020	51	16.8	2,519	..	6 8 9	..	
Rapur " " " "	61,311	596	12	..	720	..	610	.008	42	49.6	5,109	..	6 0 0	..	
Atmakur " " " "	101,154	640	25	..	939	..	657	.006	26	25.6	4,046	..	6 0 0	..	
Kavali " " " "	83,109	548	21	..	1,591	..	1,324	.016	63	26.1	3,988	..	6 2 0	..	
Kandukur taluk ..	148,475	757	39	..	1,415	..	990	.007	25	20.2	3,807	..	6 0 0	..	
Ongole " " " "	226,240	797	68	..	6,324	..	3,727	.016	54	11.7	3,312	..	6 0 0	..	
Venkatagiri taluk ..	56,387	426	13	..	1,066	..	746	.013	57	32.8	4,337	..	6 0 0	..	
Podili taluk ..	69,593	358	13	..	1,651	..	1,156	.017	89	27.5	5,353	..	5 12 9	..	
Udayagiri taluk— Udayagiri town	4,338	4	1	..	33	..	23	.005	23	4.0	4,383	..	6 0 0	..	
Kanigiri taluk— Kanigiri town ..	3,710	13	1	..	184	..	129	.035	129	15.0	3,710	..	6 8 0	..	
Total ..	1,087,283	5,717	325	..	31,794	..	23,256	.020	68	17.5	3,345	..	5 14 8	..	
Grand Total ..	1,463,736	8,765	368	..	33,104	..	23,173	.016	63	23.8	3,977	..	5 15 0	..	

Nellore District.

Excise—Private Distillery Supply System.

APPENDIX C—cont.
Statement showing the Consumption of Country Spirits, Distribution of Shops, &c., in the several Taluks and Towns during the year 1899-1900—cont.

Taluks and towns.	Popula- tion as per census of 1891.	Area.	Number of shops opened.	Consumption.				Con- sumption per head (at proof).	Sales per shop (at proof).	Square miles per shop.	Popula- tion per shop.	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. mls.	gals.	gals.	gals.	gals.	gals.	gals.	gals.	gals.	gals.	gals.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	
Badvel taluk	93,152	755	22	..	923	..	645	..	006	29	34.3	4,234	..	5 4 9	..	..
Sidhout taluk	66,810	606	21	404	548	..	707	..	011	33	28.8	3,181	5 13 0	5 1 4	..	..
Pullampet	149,109	979	53	166	2,484	..	1,872	..	012	35	18.5	2,813	5 11 2	4 15 9	..	..
Proddair.	98,418	478	55	3,686	3,000	..	3,159	..	032	67	8.7	1,759	5 1 2	4 7 6	..	..
Pulivendla	106,842	701	67	1,839	221	..	1,626	..	015	28	12.3	1,857	4 15 9	4 5 9	..	..
Ravachoti	113,356	997	32	868	2	..	696	..	006	21	31.1	3,538	5 0 7	4 6 0	..	..
Kadiri	134,015	1,158	48	1,016	828	..	1,392	..	010	29	24.1	2,811	4 10 11	4 1 6	..	..
Cuddapah	154,899	764	69	3,501	5,922	..	6,316	..	041	91	11.1	2,245	6 3 11	4 7 4	..	..
Vayalpad	127,043	831	40	1,087	838	..	1,456	..	011	30	20.3	3,176	4 12 10	4 3 3	..	..
Madanapalle	127,352	837	18	1,605	652	..	1,740	..	014	96	46.5	7,075	5 0 5	4 6 4	..	..
Jammalamadugu taluk	101,206	616	78	3,814	75	..	3,104	..	031	39	7.9	1,299	4 13 10	4 4 0	..	..
Total	1,272,072	8,722	493	17,986	11,893	..	22,714	..	018	46	17.7	2,580	5 3 9	4 9 9	..	..

Cuddapah District.
Excise—Private Distillery Supply System.

ANANTAPUR DISTRICT.

Excise—Private Distillery Supply System.

<i>Tracts in which shops were sold separately.</i>															
Anantapur taluk	104,494	799	26	53	1,341	..	981	..009	38	30.7	4,019	6 11 1	6 0 0	..	..
Gooty	142,917	1,052	57	2,845	1,509	..	3,332	..023	58	18.4	2,507	6 12 0	6 0 0	..	..
Tadpatri	112,658	641	59	2,204	1,311	..	1,981	..018	34	10.8	1,909	6 12 0	6 0 0	..	..
Dharmavaram	66,137	611	41	29	1,224	..	880	..013	21	14.9	1,618	6 2 1	6 0 0	..	..
Penukonda	81,103	647	33	33	1,863	..	1,331	..016	40	19.6	2,458	6 0 0	6 0 0	..	..
Hindupur	80,847	481	7	..	776	..	543	..007	78	68.7	11,550	..	6 0 0	..	..
Kalyandrug	71,837	791	6	..	440	..	308	..004	51	181.8	11,973	..	6 0 0	..	..
Madakasira	67,993	439	14	..	724	..	507	..007	36	31.3	4,857	..	5 8 3	..	..
Total	727,984	5,461	243	5,164	8,188	..	9,863	..014	41	22.5	2,996	6 11 10	5 15 3	..	..

APPENDIX C—cont.

Statement showing the Consumption of Country Spirits, Distribution of Shops, &c., in the several Taluks and Towns during the year 1899-1900—cont.

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

<i>Tracts in which shops were sold separately.</i>															
Bellary taluk	180,353	961	59	..	38,219	..	26,753	..148	453	16.3	3,057	..	5 1 2	..	..
Nandikotkur	78,366	629	23	..	1,559	..	1,092	..013	47	27.3	3,407	..	6 0 0	..	..
Adoni	160,795	839	38	3,537	1,961	..	4,243	..026	112	22.0	4,231	6 0 0	5 0 0	..	..
Altur	88,088	686	41	2,550	868	..	2,647	..030	64	16.7	2,148	6 0 0	5 4 0	..	..
Hospet	92,512	540	23	..	2,240	..	1,568	..016	68	23.5	4,022	..	5 4 0	..	..
Hadagalli	104,040	585	12	..	805	..	564	..005	47	48.7	8,670	..	5 4 0	..	..
Harpanahalli taluk	82,241	603	20	..	760	..	532	..006	26	30.1	4,112	..	7 0 0	..	..
Kudligi	94,296	863	16	..	549	..	384	..004	24	54	5,893	..	6 8 0	..	..
Total	880,691	5,706	232	6,137	46,961	..	37,783	..042	162	24.6	3,796	6 0 0	5 2 10	..	..

Kurnool District.

Excise—Private Distillery Supply System.

<i>Tracts in which shops were sold separately.</i>															
Ramalakot taluk	124,971	846	32	3,729	9	..	2,990	..024	93	26.4	3,905	6 0 0	..	..	..
Nandikotkur	88,560	1,322	48	2,181	65	..	1,730	..020	37	27.5	1,845	6 8 0	6 0 0	..	..
Nandyal	96,292	854	54	3,243	118	..	2,681	..028	50	15.8	1,783	5 12 0	5 0 0	..	..
Sirvel	65,168	513	44	1,658	331	..	1,568	..024	35	13.9	1,481	6 8 0	6 0 0	..	..
Kollikunla	86,641	572	51	2,061	392	..	1,923	..022	38	11.2	1,697	6 4 0	5 4 0	..	..
Pattikonda	138,703	1,134	60	2,895	46	..	2,276	..016	34	17.2	2,101	5 6 0	5 1 0	..	..
Gumum	117,692	1,056	18	84	524	..	434	..003	24	58.7	6,533	6 8 0	5 6 0	..	..
Markapur	99,971	1,117	24	..	744	..	521	..005	22	46.5	4,165	..	5 7 0	..	..
Total	817,811	7,514	337	15,766	2,229	..	14,173	..017	42	22.3	2,427	5 15 11	5 7 4	..	..

(e) Includes 16 shops under the direct management of Government.

(b) Under the direct management of Government.

APPENDIX C—cont.

Statement showing the Consumption of Country Spirits, Distribution of Shops, &c., in the several Taluks and Towns during the year 1899-1900—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 Popula- miles per tion per shop.	20° under- proof.	AVERAGE SELLING PRICE PER GALLON OF.			Remarks.
				20° under- proof.	30° under- proof.	60° under- proof.	Total reduced to proof strength.								
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.		GALS.	GALS.	GALS.	GALS.	GALS.	GALS.			RS. A. P.	RS. A. P.	RS. A. P.	
Madras town ..	452,518	29	48	..	62,749	..	43,924	0.097	915	0.6	9,427	..	6 0 0	..	
Outside shops ..			4	..	2,812	..	1,968					..	6 0 0	..	
Cantonment shops ..	224,472	341	3	..	5,590	..	3,913	0.055	200	5.5	3,620	..	5 10 4	..	
Rest of the Saidapet taluk.			55	..	9,278	..	6,495					..	5 3 6	..	
Total ..	676,990	370	110	..	80,429	..	56,300	0.083	512	3.4	6,154	..	5 14 2	..	

CHINGLEPUT DISTRICT.

Excise—Private Distillery Supply System.

<i>Tracts in which shops were sold separately.</i>															
Conjeevaram taluk ..	218,671	514	70	..	13,361	..	9,353	0.042	133	7.3	3,124	..	5 0 8	..	..
Chingleput ..	137,291	436	18	..	2,594	..	1,816	0.013	101	24.2	7,627	..	5 15 4	..	..
Madurankam ..	263,137	696	18	..	1,586	..	1,110	0.004	62	38.7	14,618	..	6 0 0	..	..
Ponnéri ..	122,418	347	42	..	4,500	..	3,150	0.025	75	8.3	2,915	..	5 14 11	..	..
Tiruvallūr ..	236,639	758	75	..	5,712	..	3,998	0.016	53	10.1	3,159	..	5 8 6	..	..
Total ..	978,456	2,751	223	..	27,753	..	19,427	0.019	87	12.3	4,388	..	5 6 10	..	..

APPENDIX C—cont.

Statement showing the Consumption of Country Spirits, Distribution of Shops, &c., in the several Taluks and Towns during the year 1899-1900—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	

NORTH ARCOT DISTRICT.

Excise—Private Distillery Supply System.

<i>Tracts in which shops were sold separately.</i>															
Chittoor taluk ..	200,249	793	57	127	5,364	..	3,856	0.019	68	13.9	3,513	7 0 0	6 0 0	..	..
Chendragiri ..	114,436	548	42	157	5,481	..	3,962	0.024	94	13.05	2,724	7 8 0	6 0 0	..	..
Palmanér ..	48,135	439	19	944	291	..	959	0.019	50	23.1	2,533	7 8 0	6 0 0	..	..
Gudiyattam ..	176,709	446	49	2	4,250	..	2,977	0.016	61	9.1	3,607	7 0 0	5 8 0	..	..
Vellore ..	192,937	455	55	109	12,912	..	9,126	0.047	166	8.3	3,508	7 0 0	5 8 0	..	..
Pólar ..	139,709	562	48	..	2,839	..	1,987	0.014	41	11.7	2,910	..	5 8 0	..	..
Wandiwash ..	177,723	466	34	..	1,922	..	1,345	0.007	39	13.7	5,227	..	5 12 0	..	..
Arcot ..	176,878	432	45	..	4,231	..	2,966	0.016	66	9.6	3,931	7 0 0	5 8 0	..	..
Walaipet ..	239,349	464	81	143	10,465	..	7,440	0.031	92	5.9	2,955	7 0 0	6 0 0	..	..
Punguturu division ..	92,023	648	19	1,178	236	..	1,108	0.012	58	34.1	4,843	7 8 0	6 8 0	..	..
Kangundi ..	54,052	346	14	1,679	899	..	1,973	0.036	141	24.7	3,861	7 0 0	6 0 0	..	..
Kálabasti ..	81,860	624	15	..	1,597	..	1,118	0.013	74	41.6	5,457	..	6 0 0	..	..
Arni ..	91,730	180	21	..	3,273	..	2,291	0.024	109	8.5	4,368	..	5 8 9	..	..
Puttūr ..	155,546	632	44	4	4,214	..	2,953	0.018	67	14.3	3,535	7 0 0	6 0 0	..	..
Tututani ..	173,151	311	40	1	2,925	..	2,048	0.011	51	7.7	4,329	7 0 0	6 0 0	..	..
Total ..	2,114,457	7,366	583	4,349	60,893	..	46,109	0.021	79	12.6	3,627	7 4 2	5 9 8	..	..

APPENDIX C—cont.

Statement showing the Consumption of Country Spirits, Distribution of Shops, &c., in the several Taluks and Towns during the year 1899-1900—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 ARCOOT DISTRICT.															
Excise—Private Distillery Supply System.															
<i>Tracts in which shops were not sold separately.</i>															
Tindivanam taluk— Munnur (firka) ..	50,287	129	21	..	361	..	253	005	12	61	2,394	..	4 11 5	..	
Villupuram taluk— Vikravandi (firka) ..	47,872	79	25	..	1,224	..	857	018	34	32	1,915	..	4 4 0	..	
Valavanur (") ..	67,095	112	28	..	1,338	..	936	014	33	40	2,396	..	4 4 0	..	
Vanur (") ..	47,254	79	..	..	..	..	..	..	..	..	..	..	..	..	
Cuddalore taluk— Nellikuppam (firka) ..	58,663	83	25	..	2,327	..	1,529	028	65	33	2,846	..	4 8 0	..	
Total ..	271,172	482	99	..	5,250	..	3,675	013	37	49	2,739	..	4 6 3	..	
<i>Tracts in which shops were sold separately.</i>															
Tindivanam taluk ..	265,731	687	76	..	5,449	..	3,814	014	50	904	3,496	..	4 12 0	..	
Tiruvannamalai " ..	205,403	1,010	135	..	6,070	..	4,249	021	31	75	1,521	..	5 8 0	..	
Tirukkōyilūr " ..	257,132	569	102	..	6,155	..	4,330	017	42	55	2,521	..	4 13 9	..	
Villupuram " ..	139,494	238	43	..	5,072	..	3,550	025	82	55	3,244	..	4 7 6	..	
Vidduhachalam " ..	222,793	596	85	..	7,627	..	5,339	024	63	701	2,621	..	5 3 8	..	
Kallakurichi " ..	240,181	868	126	..	8,617	..	6,024	016	31	69	1,906	..	5 13 4	..	
Chidambaram " ..	282,275	402	89	30	5,073	..	5,675	020	63	45	3,172	5 3 6	4 11 0	..	
Cuddalore " ..	278,670	365	55	..	17,037	..	11,935	043	217	66	5,067	..	4 6 8	2 12 0	
Total ..	1,891,679	4,735	711	30	61,130	22	42,824	023	60	67	2,661	5 3 6	4 13 11	2 12 0	
Grand Total ..	2,162,851	5,217	810	30	66,380	22	46,499	021	57	64	2,670	5 3 6	4 13 4	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 1899-1900—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
TANJORE DISTRICT.															
Excise—Private Distillery Supply System.															
Tracts in which shops were sold separately.															
Tanjore taluk	410,447	690	51	..	9,553	..	6,897	..	135	13.5	8,048	..	5 2 3	..	
Kumbakonam "	377,558	342	63	..	5,600	..	3,920	..	62	5.4	5,995	..	5 8 6	..	
Mayavaram "	244,835	283	29	10	2,818	..	1,981	..	68	9.8	8,413	6 0 0	5 6 8	..	
Shivalli "	119,803	171	11	..	634	..	444	..	40	15.5	10,891	..	5 0 0	..	
Negapatam "	220,348	240	25	..	8,253	..	5,777	..	231	9.6	8,814	..	5 9 1	..	
Nanniam "	215,907	293	16	..	581	..	406	..	25	18.3	13,494	..	5 13 5	..	
Manargudi "	187,434	301	11	..	885	..	620	..	56	27.3	17,039	..	6 11 2	..	
Tiruturappandi taluk	180,308	485	4	..	347	..	243	..	61	121.2	45,077	..	6 0 0	..	
Pattukkottai "	271,374	904	15	..	1,144	..	800	..	53	60.2	18,092	..	5 8 0	..	
Total ..	2,228,114	8,709	225	10	30,115	..	21,083	..	94	10.5	9,903	6 0 0	5 6 6	..	
TIRUCHINOPOLY DISTRICT.															
Excise—Private Distillery Supply System.															
Tracts in which shops were sold separately.															
Trichinopoly taluk	360,829	542	63	..	31,615	..	22,131	..	351	8.6	5,727	..	4 11 7	..	
Musiri "	282,019	762	48	..	3,099	..	2,169	..	45	15.9	5,888	..	5 15 5	..	
Kulittalai "	243,700	900	44	..	2,863	..	1,997	..	45	20.4	5,889	..	5 14 3	..	
Perambalur "	195,006	674	52	..	2,517	..	1,762	..	34	12.9	3,750	..	5 15 11	..	
Udayarpalayam taluk	290,563	753	60	..	3,562	..	2,493	..	41	12.5	4,842	..	5 14 7	..	
Total ..	1,372,717	3,631	267	..	43,646	..	30,552	..	114	13.6	5,141	..	5 0 11	..	
MADRAS DISTRICT.															
Excise—Private Distillery Supply System.															
Tracts in which shops were sold separately.															
Madura taluk	261,195	446	45	..	16,519	..	11,563	..	257	9.9	5,804	..	4 15 2	..	
Tirunangalam "	284,621	745	49	..	1,949	..	1,364	..	28	15.2	5,400	..	6 5 5	..	
Melur "	148,656	484	28	..	1,815	..	1,273	..	45	17.2	5,309	..	6 0 0	..	
Dindigul "	391,090	1,122	60	..	8,775	..	6,142	..	102	18.7	6,518	..	6 0 0	..	
Periyakulam taluk	263,253	1,215	48	..	4,984	..	3,489	..	73	25.3	5,484	..	6 12 0	..	
Palmi taluk including hill villages.	213,430	1,012	54	..	3,737	..	2,616	..	48	18.7	3,952	..	6 10 0	..	
Ramad zamindari	653,535	2,104	132	..	9,264	..	6,485	..	49	15.9	4,951	..	6 11 7	..	
Sivaganga "	412,624	1,080	63	..	4,282	..	2,997	..	47	26.6	6,549	..	7 7 11	..	
Total ..	2,608,404	8,808	479	..	51,328	..	35,929	..	75	18.4	5,446	..	6 0 9	..	

APPENDIX C—cont

Statement showing the Consumption of Country Spirits, Distribution of Shops, &c., in the several Taluks and Towns during the year 1899-1900—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
Tinnevelly District.															
Excise—Private Distillery Supply System.															
Tracts in which shops were sold separately.															
Tinnevelly taluk ..	184,728	327	38	..	9,734	..	6,814	0.36	179	8.6	4,861	..	6 0 0	..	..
Ottappidam ..	342,145	1,061	78	..	15,899	..	11,129	0.32	142	13.6	4,386	..	6 0 0	..	..
Nanganeri ..	174,418	730	31	..	1,129	..	834	0.04	26	23.5	5,626	..	6 10 10	3 0 0	..
Ambedamudram ..	183,616	481	38	..	2,898	..	2,033	0.11	53	12.6	4,832	..	6 8 5	3 0 0	..
Tenkasi ..	154,940	374	14	..	881	..	616	0.03	44	26.7	11,067	..	6 0 0	..	..
Santharuninarkóvil ..	213,799	717	25	..	1,784	..	1,249	0.05	50	28.6	8,552	..	6 0 0	..	..
Srivilliputur ..	190,517	585	13	..	1,080	..	756	0.03	68	45.0	14,655	..	6 12 0	..	..
Sattur ..	184,329	570	40	..	2,030	..	1,421	0.07	35	14.2	4,608	..	6 12 0	..	..
Srivalkuntam ..	287,603	542	61	..	5,684	..	3,979	0.13	65	8.8	4,714	..	6 0 0	..	..
Total ..	1,916,095	5,387	338	..	41,119	..	28,831	0.15	85	15.9	5,669	..	6 1 9	3 0 0	..

COIMBATORE DISTRICT.

*Excise—Private Distillery Supply System.**Tracts in which shops were
sold separately.*

Coimbatore taluk ..	307,194	804	90	9,305	2,898	..	9,473	0.30	105	8.9	3,413	6 9 0	6 0 0	..	..
Palladam ..	270,390	741	73	4,689	1,691	..	4,235	0.15	58	10.1	3,704	7 0 0	6 12 0	..	..
Erode ..	247,008	598	79	6,411	1,299	..	6,038	0.24	76	7.6	3,127	7 8 0	6 14 8	..	..
Karur ..	211,794	612	58	938	3,969	..	3,522	0.16	61	10.5	3,652	7 0 0	6 0 0	..	..
Dharmapuri ..	249,221	836	53	2,077	2,412	..	3,350	0.13	63	15.6	4,702	4 8 0	4 4 0	..	..
Pollachi ..	183,669	710	33	3,212	..	..	2,573	0.14	78	21.5	5,666	7 7 8	6 8 9	..	..
Udamalpet ..	143,056	583	48	3,813	..	..	3,050	0.21	64	12.1	2,980	7 8 0	..	..	..
Satyamangalam taluk ..	184,105	1,185	86	5,974	..	..	4,781	0.25	56	13.8	2,141	7 0 0	6 2 0	..	..
Kollegal ..	88,533	1,076	35	..	2,127	..	1,489	0.16	42	30.7	2,629	..	6 3 7	..	..
Bhavani ..	119,899	715	37	3,784	..	..	3,433	0.28	95	19.9	3,330	7 8 0	6 0 0	..	..
Total ..	2,004,839	7,860	592	40,203	13,974	..	41,944	0.20	71	13.3	3,387	6 15 9	5 13 8	..	..

APPENDIX C—cont.

Statement showing the Consumption of Country Spirits, Distribution of Shops, &c., in the several Taluks and Towns during the year 1899-1900—cont.

Taluks and towns.	Popula- tion as per census of 1891.	Area.	Number of shops opened.	CONSUMPTION.				Con- sumption per head (at proof).	Sales per shop (at proof).	Square miles per shop.	Popula- tion per shop.	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.**Tracts in which shops were
sold separately.*

Ootacamund town ..	15,053	11	6	..	22,736	..	15,915	1.050	2,652	1.8	2,509	..	6 0 0	..	..	..
Coonoor ..	6,049	9	3	..	8,125	..	5,688	0.940	1,896	3.0	2,016	..	6 12 0	..	..	..
Nilgiri plateau ..	53,298	658	15	210	6,526	..	4,736	0.069	310	43.9	3,553	7 8 0	6 10 0	..	..	..
South-East Wynand ..	25,397	279	7	..	2,553	..	1,787	0.070	255	39.9	3,628	..	9 0 0	..	..	..
Total ..	99,797	957	31	210	39,940	..	28,126	0.282	907	30.9	3,219	7 8 0	6 9 4	..	..	..

SALEM DISTRICT.

*Excise—Private Distillery Supply System.**Tracts in which shops were
sold separately.*

Salem taluk ..	417,379	1,071	65	130	13,101	..	9,275	0.22	142	16.5	6,421	4 12 0	5 5 3	..	..	..
Tirupattur taluk ..	188,826	538	62	..	15,632	..	10,942	0.58	176	8.6	8,045	..	5 5 2	..	..	..
Tiruchengodu ..	248,679	637	31	1,101	2,467	..	2,607	0.10	84	20.5	8,022	7 8 0	6 0 0	..	..	..
Ottangurai ..	138,118	910	63	..	5,715	..	4,008	0.29	63	14.4	2,192	6 0 0	6 0 4	..	..	..
Krishnagiri ..	152,128	669	57	..	6,511	..	3,858	0.25	67	11.6	2,669	..	6 0 0	..	..	..
Atur ..	183,209	841	46	..	3,121	..	2,185	0.12	47	18.3	3,983	7 8 0	6 0 0	..	..	..
Namakal ..	180,947	715	50	243	4,012	..	3,003	0.10	60	14.3	6,001	..	6 0 0	..	..	..
Hosur ..	155,768	1,217	43	..	4,278	..	2,955	0.19	69	28.3	3,623	6 11 1	5 9 3	..	..	..
Dharmapuri ..	178,442	941	77	18	7,464	..	5,239	0.29	68	12.2	2,317	..	5 13 1	..	..	..
Total ..	1,962,361	7,529	494	1,455	61,301	..	44,107	0.22	89	15.2	3,973	7 4 0	5 10 2	..	..	..

Statement showing the Consumption of Country Spirits, Distribution of Shops, &c., in the several Taluks and Towns during the year 1899-1900—cont.

Taluka and towns.	Population as per census of 1891.	Area.	Number of shops opened.	CONSUMPTION.				Con- sumption per head (at proof).	Sales per shop (at proof).	Squares 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
SOUTH CANARA DISTRICT.															
Excise—Contract Distillery Supply System.															
Tracts in which shops were sold separately.		SQ. MLS.		GALS.	GALS.	GALS.	GALS.	GALS.	GALS.			RS. A. P.	RS. A. P.	RS. A. P.	
Mangalore taluk (1st half-year).	305,076	640	185	..	(a) 12,031	..	{	9,109	0.029	49	3.5	1,052	..	(a) 3 4 0	..
Mangalore taluk (2nd half-year).	265,676	640	180	362	4,283	..	{	6,963	0.023	39	3.5	1,098	4 8 0	3 12 2	..
Kasaragod taluk (1st half-year).	27,777	760	63	..	(a) 5,251	..	{	689	0.003	11	12.1	3,298	..	(a) 3 3 1	..
Kasaragod taluk (2nd half-year).	207,777	760	58	..	866	..	{	606	0.003	10	13.1	3,582	..	4 4 6	..
Uppinangadi taluk (1st half-year).	164,921	1,215	175	..	(a) 6,935	..	{	4,855	0.029	28	6.9	942	..	(a) 3 12 0	..
Uppinangadi taluk (2nd half-year).	164,921	1,215	163	..	711	..	{	4,029	0.024	25	7.4	1,012	..	4 8 0	..
Udipi taluk (1st half-year).	242,439	707	155	..	(a) 5,045	105	{	2,337	0.009	14	4.6	1,564	..	(a) 3 12 0	2 4 0
Udipi taluk (2nd half-year).	131,546	611	88	7	(a) 809	1,109	{	1,293	0.009	15	6.9	1,495	4 8 0	(a) 3 3 7	2 2 4
Coondapoor taluk (2nd half-year).					(a) 48		{							(a) 3 10 6	..
Total ..	1,052,359	3,933	614	360	41,439	1,214		29,788	0.028	46	6.1	1,634	4 8 0	3 8 6	2 2 6

SOUTH CANARA DISTRICT.

Excise—Contract Distillery Supply System.

Tracts in which shops were sold separately.

Udipi taluk (1st half-year).

Coondipoor taluk (1st half-year).

Total ..

Renting System.

(a) Jaggery arrack.

Statement showing the Consumption of Country Spirits, Distribution of Shops, &c., in the several Taluks and Towns during the year 1899-1900—cont.

Taluks and towns.	Popula- tion as per census of 1891.	Area.	Number of shops opened.	CONSUMPTION.				Con- sumption per head (at proof).	Sales per shop (at proof).	Square miles per shop.	Popula- tion per shop.	AVERAGE SELLING PRICE PER GALLON OF			Remarks.
				20° under- proof.	30° under- proof.	60° under- proof.	Total reduced to proof strength.								
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
Tracts in which shops were not sold separately.															
Tracts in which shops were sold separately.															

(a) Jaggery arrack.

(b) Included in the Walavanad taluk, separate figures not being available.

(c) For the sale of both arrack and toddy.

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, Baravapeta, Aska, Russellkonda, Bellugunta, Chicacole, Parlākīmedi, Calingapatam and Tekkali Raghunathapuram).	19,650	27,352	1 6 3	2 8 0	3 14 3	2 11 7	4 1 9.
Vizagapatam (excluding the Vizagapatam, Anakāpalle and Vizianagram taluks and the towns of Narasapatnam, Ellamanchili, Bimlipatam, Chipurupalle and Palkonda).	12,059	23,225	1 14 10	2 8 0	4 6 10	3 1 7	4 2 7
Kistna (excise tracts excluding the Nandigāma taluk and the towns of Masulipatam, Pedana, Gudur, Guntūr, Tadepalle, Bezwada, Nuzvid, Narasaraopet, Vinukonda, Gudivāda, Tenali, Repalle, Bhattiprolu, Kollur, Kollipara, Nizampatam, Duggirala, Bapatla, Ponnur, Chibrolu, Chirala, Peralu, Vetapalem and Nayana-palle).	23,922	72,634	3 0 7	4 6 0	7 6 7	5 3 0	6 8 9
Nellore (excluding the Nellore, Gudur, Kāvāli, Kandukur, Ongole, Rapur, and Atmakur taluks and the Venkatagiri and Polur divisions and the towns of Udayagiri and Kanigiri).	917	2,333	2 8 8	4 6 0	6 14 8	4 12 6	6 6 2
South Arcot (the Munnur, Vanur, Vikravandi, Valavanur and Nellikuppam firkas).	3,675	1,407	0 6 2	4 6 0	4 12 2	3 5 4	4 6 3
Malabar (Wynaad taluk)	6,435	11,500	1 12 7	5 10 0	7 6 7	5 3 0	6 12 11
<i>Tracts in which shops were sold separately.</i>							
Ganjām (Berhampur, Gopālpur, Ichchhāpuram, Chatrapur, Sompēta, Purushottapur, Surla, Baruva, Baravapeta, Aska, Russellkonda, Bellugunta, Chicacole, Parlākīmedi, Calingapatam and Tekkali Raghunathapuram).	26,048	29,353	1 2 0	2 8 0	3 10 0	2 8 7	3 13 2
Vizagapatam (the Vizagapatam, Anakāpalle and Vizianagram taluks and the towns of Narasapatnam, Ellamanchili, Bimlipatam, Chipurupalle and Palkonda).	49,670	70,889	1 6 10	2 8 0	3 14 10	2 12 0	3 9 3
Kistna—Nandigāma taluk (excise tracts) and the towns of Masulipatam, Pedana, Gudur, Guntūr, Tadepalle, Bezwada, Nuzvid, Narasaraopet, Vinukonda, Gudivāda, Tenali, Repalle, Bhattiprolu, Kollur, Kollipara, Nizampatam, Duggirala, Bapatla, Ponnur, Chibrolu, Chirala, Peralu, Vetapalem, and Nayana-palle.	29,742	73,130	2 7 4	4 6 0	6 13 4	4 12 6	6 6 2
Nellore (the Nellore, Gudur, Kāvāli, Kandukur, Ongole, Rapur, and Atmakur taluks and the Venkatagiri and Polur divisions and the towns of Udayagiri and Kanigiri).	22,256	63,486	2 13 8	4 6 0	7 3 8	5 1 0	5 14 8
Cuddapah district	22,714	39,411	1 11 9	4 6 0	6 1 9	4 4 5	4 9 9
Anantapur	9,863	23,224	2 5 8	4 6 0	6 11 8	4 11 4	5 15 3

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>							
Bellary district	37,783	60,321	1 9 7	4 6 0	5 15 7	4 2 11	5 2 10
Kurnool do.	14,173	22,532	1 9 5	4 6 0	5 15 5	4 2 10	5 7 4
Madras (Madras town)	43,924	80,461	1 12 1	5 10 0	7 6 1	5 2 8	6 0 0
Do. (Outside shops)	1,968						
Do. (Cantonment shops)	3,913						
Do. (Rest of the Saidapet taluk)	6,495	20,187	1 15 0	4 6 0	6 5 0	4 6 8	5 6 1
Chingleput (exclusive of the Saidapet taluk).	19,427	31,676	1 10 1	4 6 0	6 0 1	4 3 3	5 6 10
North Arcot district	46,109	76,333	1 10 6	4 6 0	6 0 6	4 3 7	5 9 8
South Arcot (excluding the Munnur, Vanur, Vikravandi, Valavanur and Nellikuppam firkas).	42,824	58,141	1 5 9	4 6 0	5 11 9	4 0 3	4 13 11
Tanjore district	21,088	36,820	1 11 11	4 6 0	6 1 11	4 4 7	5 6 6
Trichinopoly district	30,552	57,352	1 14 0	4 6 0	6 4 0	4 6 0	5 0 11
Madura	35,929	86,675	2 6 7	4 6 0	6 12 7	4 12 0	6 0 9
Tinnevely	28,831	59,529	2 1 0	4 6 0	6 7 0	4 8 1	6 1 9
Coimbatore	41,944	99,885	2 6 1	4 6 0	6 12 1	4 11 8	5 13 8
The Nilgiris	28,126	54,036	1 14 9	5 10 0	7 8 9	5 4 6	6 9 4
Salem	44,107	86,965	1 15 7	4 6 0	6 5 7	4 7 1	5 10 2
South Canara	29,788	29,655	0 15 11	2 9 9	3 9 8	2 8 4	3 8 6
Malabar [the Calicut, Palghat, Ponnāni, (excluding the Chavakkat Deputy Tahsildar's division) Chirakkal, Kottayam, Kurumbra-nāt, Ernad and Walavanad (excluding the Attapadi valley) taluks].	41,805	37,089	0 14 2	2 3 0	3 1 2	2 2 5	3 6 10

APPENDIX E.

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

Districts.	Taluk or divisions.	Last year of old system.	Rentals in last year of old system.	1895-96.			1896-97.			1897-98.		
				Rentals.	Tree-tax.	Total.	Rentals.	Tree-tax.	Total.	Rentals.	Tree-tax.	Total.
1	2	3	4	5	6	7	8	9	10	11	12	13
Ganjam	Ganjam Sub-Magistrate's division	1891-92	3,695	1,306	20,853	8,442	2,678	8,080	10,758	3,425	6,913	10,338
	Purukottapur Sub-Magistrate's division	1891-92	5,065	461	7,045	5,729	793	5,612	6,405	1,199	4,627	5,826
	Berhampur Taluk Sub-Magistrate's division	1891-92	8,357	5,561	13,660	19,221	6,558	14,365	20,953	6,034	12,088	18,722
	Berhampur Taluk Sub-Magistrate's division	1891-92	2,864	1,188	4,632	6,820	1,625	4,893	6,418	1,792	3,289	5,081
	Berhampur Town Sub-Magistrate's division	1891-92	4,491	1,895	6,506	8,401	2,426	6,693	9,119	2,701	5,704	8,405
	Ichchapuram Sub-Magistrate's division	1891-92	8,325	3,099	8,580	11,679	3,045	9,017	12,062	2,778	7,051	9,829
	Sompeta Sub-Magistrate's division	1891-92	3,875	2,127	7,584	9,711	3,292	8,561	11,853	3,530	6,598	10,128
	Gomur Sub-Magistrate's division	1891-92	..	1,641	..	1,641	3,292	8,561	11,853	3,530	6,598	10,128
	Surada Sub-Magistrate's division	1891-92	..	2,786	..	2,786	1,477	1,242	2,719	763	1,626	2,379
	Aaka Sub-Magistrate's division	1891-92	..	1,806	..	1,806	2,026	1,868	3,894	1,224	1,816	3,039
Vizagapatam	Parikimedi Sub-Magistrate's division	1891-92	..	1,245	..	1,245	1,897	1,427	3,176	1,209	1,976	3,185
	Takkali Sub-Magistrate's division	1891-92	..	1,245	..	1,245	1,897	1,427	3,176	1,209	1,976	3,185
	Chicacole Sub-Magistrate's division	1891-92	..	1,245	..	1,245	1,897	1,427	3,176	1,209	1,976	3,185
	Narasannapeta Sub-Magistrate's division	1891-92	..	1,245	..	1,245	1,897	1,427	3,176	1,209	1,976	3,185
	Total	1894-95	Not available	..	..	..	7,163	26,653	33,816	4,418	17,445	21,863
	Sarvasiddhi taluk	1891-92	..	14,520	20,853	35,373	11,220	31,363	42,583	7,097	30,002	37,099
	Palkonda	1891-92	..	1,306	7,045	8,442	2,678	8,080	10,758	3,425	6,913	10,338
	Vizagapatam division	1891-92	..	461	5,338	5,729	793	5,612	6,405	1,199	4,627	5,826
	Bimlipatam	1891-92	..	5,561	13,660	19,221	6,558	14,365	20,953	6,034	12,088	18,722
	Anakapalle	1891-92	..	1,188	4,632	6,820	1,625	4,893	6,418	1,792	3,289	5,081

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.	1898-99.			1899-1900.			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
Ganjam	Ganjam Sub-Magistrate's division	140	315	455	50	50	100	115	138	253
	Purukottapur Sub-Magistrate's division	149	292	441	102	102	204	100	249	351
	Berhampur Taluk Sub-Magistrate's division	371	963	1,334	302	302	604	253	669	921
	Ichchapuram Sub-Magistrate's division	311	3,450	3,761	58	1,220	1,278	308	5,411	6,689
	Sompeta Sub-Magistrate's division	270	3,102	3,372	58	1,047	1,105	186	2,562	2,748
	Gomur Sub-Magistrate's division	20	20	40	8	8	16	13	25	38
	Surada Sub-Magistrate's division	126	655	781	10	253	263	140	448	588
	Aaka Sub-Magistrate's division	81	209	281	64	64	128	55	63	118
	Parikimedi Sub-Magistrate's division	507	871	1,378	256	256	512	318	577	895
	Takkali Sub-Magistrate's division	585	3,726	4,311	1,098	1,098	2,196	379	3,074	3,453
Vizagapatam	Chicacole Sub-Magistrate's division	4756	17,235	21,991	3,996	3,996	7,992	2,907	13,889	16,786
	Narasannapeta Sub-Magistrate's division	7,316	30,829	38,145	8,396	8,396	16,792	4,834	27,125	32,917
	Total	2,224	7,652	9,876	866	1,817	2,683	829	4,318	5,147
	Sarvasiddhi taluk	1,101	4,375	5,476	575	1,010	1,585	714	3,534	4,249
	Vizagapatam division	5,624	14,941	20,565	3,021	4,920	7,941	3,202	10,333	13,535
	Bimlipatam	1,669	3,558	5,227	802	948	1,750	844	2,824	3,668
	Anakapalle	2,609	6,185	8,794	1,266	1,992	3,258	1,317	4,568	5,885
	Vizagapatam	2,757	6,824	9,581	1,471	1,876	3,347	1,690	5,242	6,932
	Chipurupalle	2,885	6,920	9,805	1,365	2,555	3,920	1,760	5,083	6,843
	Golconda	1,663	1,910	3,573	272	272	544	256	1,237	1,493

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.	Rentals in last year of old system.	1895-96.			1896-97.			1897-98.		
				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
Gōdāvari	Ramachandrapuram taluk	1889-90	53,057	53,632	56,014	1,09,646	43,799	49,955	93,754	38,438	66,361	1,03,799
	Anulapuram	1889-90	40,770	52,833	71,518	1,24,351	39,116	61,923	1,01,038	29,647	90,127	1,19,674
	Narasapur	1889-90	46,728	66,864	85,336	1,52,200	54,122	60,978	1,15,100	44,003	1,01,686	1,45,689
	Elinauram	1889-90	41,089	46,029	31,530	77,559	35,256	24,518	59,774	30,782	31,308	62,390
	Tanuku	1889-90	49,630	59,387	87,533	1,46,910	46,998	62,766	1,09,764	40,822	82,797	1,23,619
	Rajahmundry	1889-90	88,625	91,623	30,701	1,22,324	86,915	35,134	1,22,049	78,635	31,410	1,10,345
	Peddapuram	1889-90	27,174	28,005	22,126	50,731	28,389	18,809	47,198	25,643	16,505	41,148
	Ellore	1889-90	1,21,551	1,23,487	60,318	1,83,805	97,975	56,149	1,54,124	88,825	61,269	1,50,094
	Yernagudem	1889-90	37,168	44,827	45,355	90,212	35,313	38,081	73,394	25,172	82,214	1,07,674
	Cocanada division	1889-90	69,675	86,239	32,198	1,18,437	85,159	31,882	1,17,041	82,563	38,111	1,20,674
	Pithapuram	1889-90	17,915	18,581	14,124	32,705	16,803	16,513	33,316	15,203	15,697	30,960
	Tuni	1889-90	8,470	7,042	5,205	12,247	6,100	4,171	10,271	5,223	4,556	9,879
	Agency tract	1889-90	..	..	..	..	3,339	1,735	5,074	6,282	1,229	7,511
Kistna	Total	..	6,01,752	6,79,099	5,41,988	12,21,087	5,79,283	4,62,614	10,41,897	5,11,598	5,76,398	10,87,996
	Bunder taluk	1887-88	49,697	31,271	52,644	83,915	32,373	49,719	82,292	35,645	45,956	81,601
	Tenali	1888-89	47,702	19,723	26,209	45,932	17,946	19,418	37,364	22,809	28,356	51,165
	Bapatla	1889-90	60,135	44,205	17,825	62,030	32,312	11,919	44,231	18,171	9,623	27,794
	Nuzvid	1891-92	14,453	18,761	17,392	36,153	14,036	13,612	27,648	14,825	16,286	31,111
	Gudivada	1891-92	12,018	10,591	17,798	28,389	10,140	22,924	33,064	11,628	20,045	31,673
	Bezavada	1893-94	22,802	13,748	9,184	22,932	11,307	9,171	20,378	12,743	11,817	24,560
	Guntūr	1893-94	17,912	17,948	8,248	26,195	16,756	10,849	27,605	19,006	11,117	30,123
	Sattenapalle	1894-95	4,548	3,494	3,122	6,615	2,778	3,828	6,606	2,737	2,554	5,291
	Narasaraopet	1894-95	4,259	6,048	1,840	7,888	2,778	3,313	8,402	2,933	2,849	5,782
	Munagala and zamindaris of the Nandi-gama taluk	1893-94	7,790	3,420	7,906	11,326	7,577	5,070	12,647	7,166	11,855	19,021
	The rest of the Nandigama taluk	..	..	5,772	..	5,772	..	..	..	..	..	..
	Tiruvur division	..	..	9,090	..	9,090	7,286	92	7,378	8,224	3,439	6,663
Gōdāvari	Palnad taluk	..	..	6,089	..	6,089	6,378	2,059	8,437	6,769	2,765	9,534
	Vinukonda taluk	..	..	2,875	..	2,875	2,491	2,047	4,538	2,809	2,701	5,560
	Total	..	..	1,93,035	1,62,168	3,55,203	1,66,569	1,54,021	3,20,590	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.	Rentals.	Tree-tax.	Total.	1898-99.			1899-1900.			Whole year.		
					Rentals.	Tree-tax.	Total.	Rentals.	Tree-tax.	Total.	Rentals.	Tree-tax.	Total.
14	15	16	17	18	19	20	21	22	23	24	25	26	27
Gōdāvari	Ramachandrapuram taluk	RS. 41,992	RS. 70,956	RS. 1,12,948	RS. 20,534	RS. 26,602	RS. 47,136	RS. 19,684	RS. 32,828	RS. 52,512	RS. 40,418	RS. 59,430	RS. 99,848
	Anulapuram	33,071	81,106	1,14,177	15,632	35,970	51,602	16,975	52,063	69,038	32,607	68,976	1,01,683
	Narasapur	49,601	89,079	1,38,680	24,822	35,444	60,266	24,814	59,680	84,494	49,630	87,497	1,37,133
	Elinauram	38,346	31,397	69,743	19,611	10,644	30,255	21,316	22,915	44,231	40,927	33,559	74,486
	Tanuku	47,190	79,068	1,26,258	23,433	36,779	60,212	23,566	50,300	73,866	46,869	73,679	1,20,548
	Rajahmundry	77,110	37,050	1,14,160	37,292	10,880	48,172	38,566	22,809	61,375	27,255	33,689	95,064
	Peddapuram	23,459	14,299	37,758	10,945	3,926	14,871	10,252	10,717	20,969	14,642	14,642	25,539
	Ellore	98,075	62,001	1,60,077	48,523	20,156	68,679	47,396	45,920	93,316	95,829	66,076	1,61,905
	Yernagudem	27,593	38,324	65,917	13,855	19,518	33,373	12,826	13,586	26,409	33,104	59,785	86,189
	Cocanada division	83,589	38,785	1,22,374	40,158	14,898	55,056	34,699	19,634	54,333	34,532	1,09,389	1,63,828
	Pithapuram	14,978	14,014	28,992	7,011	3,677	10,688	6,362	9,638	15,276	13,873	29,149	44,123
	Tuni	5,735	4,666	10,401	2,772	1,071	3,843	2,948	1,762	4,710	2,833	7,543	10,373
	Agency tracts	5,799	1,241	7,040	2,783	414	3,197	2,744	407	3,201	821	4,022	4,022
Kistna	Total	5,46,639	5,62,386	11,09,025	2,67,371	2,19,978	4,87,349	2,62,625	3,02,075	5,29,596	5,22,053	10,51,649	10,51,649
	Bunder taluk	39,534	62,310	1,01,844	17,081	12,538	29,619	19,312	40,904	59,823	53,442	89,835	1,43,277
	Tenali	28,351	22,198	50,549	12,958	5,978	18,936	13,637	17,341	30,978	23,319	49,974	73,353
	Bapatla	21,282	8,903	30,185	9,218	2,676	11,894	8,021	5,429	13,423	8,005	21,428	33,431
	Nuzvid	17,570	20,661	38,231	8,140	5,110	13,250	9,547	14,812	24,359	17,839	42,198	62,037
	Gudivada	16,319	18,723	35,042	8,510	4,571	13,081	9,597	14,837	24,434	19,408	43,842	63,252
	Bezavada	17,455	13,610	31,065	8,546	2,290	10,836	8,292	9,074	17,910	11,364	29,274	41,234
	Guntūr	22,401	10,313	32,714	10,277	3,002	13,279	11,688	8,699	21,965	11,701	33,666	45,367
	Sattenapalle	2,064	1,198	3,262	627	594	1,221	1,168	1,487	2,655	2,081	4,736	6,817
	Narasaraopet	2,548	2,814	5,362	2,783	612	3,395	1,355	1,626	2,281	2,137	4,418	6,555
	Munagala and zamindaris of the Nandi-gama taluk	8,493	12,949	21,442	3,924	2,895	6,819	3,511	6,120	9,639	9,015	18,654	27,654
	The rest of the Nandigama taluk	..	..	..	..	..	..	..	..	..	..	..	..
	Tiruvur division	6,712	8,979	15,691	3,515	1,564	5,079	4,001	5,372	9,481	6,936	16,417	22,353
Gōdāvari	Palnad taluk	4,575	2,253	6,828	1,496	662	2,988	1,703	2,163	3,891	2,475	6,366	9,266
	Vinukonda taluk	1,919	1,233	3,152	357	351	708	685	1,127	1,942	1,478	3,420	4,898
	Total	1,89,223	1,76,144	3,65,367	85,570	42,743	1,28,313	92,009	1,28,390	1,77,579	1,71,633	3,49,212	3,49,212

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.	1895-96.			1896-97.			1897-98.			
			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	1890-91 ..	RS. 15,907	RS. 11,994	RS. 18,846	RS. 30,840	RS. 12,202	RS. 22,624	RS. 34,826	RS. 11,659	RS. 23,649	RS. 35,318
	Gudur "	1892-93 ..	10,382	10,643	22,509	33,152	11,440	27,361	38,810	10,742	27,273	38,015
	Kavali "	1893-94 ..	2,392	2,518	3,592	6,110	3,372	4,852	8,224	2,972	4,527	7,499
	Kandukur "	1894-95 ..	3,813	3,908	1,286	5,194	2,877	2,757	5,634	2,090	3,088	5,178
	Ongole "	1894-95 ..	6,547	5,023	3,527	8,550	4,452	4,425	8,877	4,387	4,075	8,462
	Polluru division	1893-94 ..	2,340	1,248	1,948	3,196	2,603	2,320	4,923	3,159	1,896	5,055
	Rapur taluk	"	"	5,305	"	5,305	3,409	2,405	5,814	2,338	6,293	8,631
	Atmakur "	"	"	6,502	"	6,502	4,075	4,024	8,099	2,842	7,420	10,262
	Udayagiri "	"	"	2,459	"	2,459	1,638	1,239	2,877	1,753	2,112	3,865
	Kanigiri " division	"	"	1,580	"	1,580	2,151	773	2,924	1,746	1,043	2,789
Cuddapah	Darsi "	"	"	605	"	605	725	24	749	771	6	777
	Podili "	"	"	442	"	442	664	364	1,028	764	567	1,331
	Venkatagiri "	"	"	5,955	"	5,955	5,079	2,330	7,409	3,312	4,563	7,875
	Total	"	"	58,182	51,708	1,09,890	54,596	75,498	1,30,094	48,545	86,512	1,35,057
	Cuddapah taluk	"	"	10,169	"	10,169	6,868	4,179	11,047	6,207	5,839	12,096
	Madanapalle "	"	"	24,016	"	24,016	19,369	13,829	33,198	14,811	18,034	32,845
	Pullampet "	"	"	23,522	"	23,522	17,276	7,824	25,100	12,512	9,824	22,336
	Badvel "	"	"	5,909	"	5,909	3,936	1,277	5,213	2,986	1,933	4,919
	Proddatur "	"	"	10,591	"	10,591	6,476	2,580	9,056	5,586	4,356	9,942
	Siddhavattam "	"	"	3,155	"	3,155	2,463	1,474	3,937	1,760	2,200	3,960
Anantapur	Jammalamadugu "	"	"	4,008	"	4,008	2,620	1,208	3,728	1,824	1,525	2,859
	Pulivendla "	"	"	4,820	"	4,820	3,083	1,893	4,976	1,966	3,097	5,063
	Kayachoti "	"	"	9,657	"	9,657	6,928	1,602	8,530	3,659	5,437	15,364
	Kadiri "	"	"	10,685	"	10,685	13,374	1,997	15,371	11,222	4,142	15,364
	Vayalpad "	"	"	10,044	"	10,044	8,550	3,207	11,757	7,841	3,853	11,694
	Total	"	"	1,16,576	"	1,16,576	90,843	41,070	1,31,913	59,584	56,631	1,26,515
	Gooley taluk	"	"	70,342	"	70,342	85,446	"	85,446	65,566	9,918	75,484
	Tadpatri "	"	"	18,030	"	18,030	18,723	"	18,723	15,463	10,788	26,201
	Anantapur "	"	"	49,432	"	49,432	52,965	"	52,965	35,116	17,337	62,453
	Kalyandrug "	"	"	61,407	"	61,407	38,180	"	38,180	26,865	12,594	39,459
Anantapur	Dharmavaram "	"	"	37,128	"	37,128	27,714	"	27,714	18,060	1,698	19,758
	Penakonda "	"	"	44,118	"	44,118	40,575	"	40,575	26,167	6,737	32,904
	Hindupur "	"	"	35,022	"	35,022	50,895	"	50,895	32,452	7,546	39,998
	Madakasira "	"	"	3,15,479	"	3,15,479	3,54,644	"	3,54,644	2,48,377	6,203	34,891
	Total	"	"	3,15,479	"	3,15,479	3,54,644	"	3,54,644	2,48,377	72,771	3,21,148

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

Districts.	Taluk or divisions.	1898-99.*			1899-1900.			Whole year.			
		Rentals.	Tree-tax.	Total.	Second half-year.		Rentals.	Tree-tax.	Total.		
					Rentals.	Tree-tax.					
		14	15	16	17	18	19	20	21	22	23
Nellore	Nellore taluk	RS. 11,962	RS. 25,889	RS. 37,851	RS. 6,553	RS. 10,303	RS. 6,725	RS. 11,855	RS. 13,278	RS. 22,188	RS. 35,466
	Gudur "	10,806	25,333	36,139	5,619	10,078	3,120	12,881	8,739	22,959	31,698
	Kavali "	2,847	3,907	6,754	1,443	1,314	1,147	2,249	2,590	3,563	6,153
	Kandukur "	1,633	2,576	4,209	895	606	501	1,126	1,486	1,732	3,218
	Ongole "	3,803	3,532	7,335	1,931	1,344	1,589	2,068	3,520	3,412	6,932
	Polluru division	2,002	1,924	3,926	561	1,021	744	600	1,305	1,621	2,926
	Rapur taluk	2,817	5,649	8,466	1,208	2,144	673	2,378	1,881	4,522	6,403
	Atmakur "	4,279	7,072	11,351	2,186	2,046	729	3,578	2,915	5,624	8,539
	Udayagiri "	2,114	1,649	3,663	706	476	585	961	1,241	1,437	2,678
	Kanigiri "	1,145	552	1,697	609	284	225	544	834	828	1,662
Nellore	Darsi division	391	24	418	150	..	50	..	200	..	200
	Podili "	559	481	1,040	254	..	74	..	328	..	746
	Venkatagiri "	2,948	3,892	6,840	1,923	1,085	1,240	1,250	3,169	2,335	5,504
	Total	47,309	82,380	1,29,689	24,038	30,854	17,448	39,775	41,486	70,639	1,12,125
	Cuddapah taluk	7,859	5,008	12,867	3,763	2,148	2,905	2,576	6,668	4,724	11,392
Cuddapah	Madanapalle	16,660	13,462	30,122	7,892	3,741	7,029	9,036	14,921	12,777	27,698
	Pullampet	15,073	8,656	23,708	8,927	2,999	6,395	4,592	15,322	7,591	22,913
	Badvel	3,139	942	4,081	1,369	399	1,025	867	2,394	1,266	3,660
	Proddatur	6,640	3,354	9,994	2,873	1,443	3,602	2,870	6,475	4,313	10,788
	Siddhavattam	2,143	1,686	3,829	1,155	465	1,395	942	2,550	1,407	3,957
	Jammalamadugu	1,857	1,474	3,331	1,013	496	1,057	1,121	2,070	1,617	3,687
	Pulivendla	2,520	3,163	4,683	1,196	750	1,009	1,509	2,205	2,259	4,464
	Kayachoti	4,155	2,092	6,247	2,115	763	2,511	920	4,626	1,683	6,309
	Kadiri	11,958	5,471	17,429	6,262	1,567	5,955	3,345	12,217	4,912	17,129
	Vayalpad	6,826	2,945	9,771	2,963	1,070	3,642	1,933	6,605	3,003	9,608
Cuddapah	Total	78,830	47,232	1,26,062	39,528	15,841	36,525	29,711	76,053	45,562	1,21,605
	Gooley taluk	45,611	24,615	70,226	22,533	9,670	25,455	18,474	47,988	28,144	76,132
	Tadpatri	13,166	7,048	20,214	6,659	4,015	5,888	6,589	12,497	10,604	23,101
	Anantapur	20,778	29,667	50,445	10,645	10,736	11,925	17,754	22,570	28,499	51,069
	Kalyandrug	25,959	17,968	43,927	13,548	7,611	14,017	12,561	27,565	20,172	47,737
Anantapur	Dharmavaram	9,719	2,711	12,460	4,752	1,140	7,178	2,100	11,930	3,240	16,170
	Pennkonda	19,787	14,628	34,415	12,284	5,528	12,784	11,149	25,068	16,677	41,745
	Hindupur	23,330	14,231	38,261	9,851	4,465	22,200	13,604	32,051	18,069	50,120
	Madakasira	26,566	21,095	48,261	17,814	6,786	16,668	13,739	34,482	20,595	55,007
	Total	1,84,916	1,33,893	3,18,809	98,086	49,951	1,16,066	95,970	2,14,151	1,45,921	3,60,072

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

APPENDIX E—cont.

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

(a) Includes Rs. 14,301, being the amount realized as transport duty on Hyderabad toddy during the year.
 (b) Do. Rs. 3,240, being the amount realized as transport duty on Hyderabad and Banganapalle toddy during the year.
 (c) Do. Rs. 3,107, being the revenue realized from licenses transferred or sold for default.

APPENDIX E—cont.

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

Districts.	Taluka or divisions.	Last year of old system.	Rentals in last year of old system.	1895-96.			1896-97.			1897-98.		
				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. 20,023	RS. 17,727	RS. 37,750	RS. 27,836	RS. 23,167	RS. 51,003	RS. 25,486	RS. 19,119	RS. 44,605
	Polur	1893-94 ..	13,661	7,331	11,108	18,439	8,586	15,284	23,870	8,192	17,779	25,971
	Chendragiri	1894-95 ..	22,992	21,506	4,822	26,298	15,205	10,721	25,926	12,206	9,490	21,696
	Arni division	1893-94 ..	13,118	10,102	10,916	21,018	9,743	12,245	21,988	8,394	13,287	21,681
	Kilabasti	1894-95 ..	5,390	8,998	1,166	4,764	2,521	2,697	5,218	2,186	3,028	5,104
	Tiruttani	1894-95 ..	10,154	8,557	3,533	11,890	8,329	7,904	16,233	7,686	7,610	15,196
	Pattur	1894-95 ..	9,952	7,196	2,735	9,931	5,859	4,424	10,233	5,782	3,579	9,361
	Punganuru	1894-95 ..	..	15,183	..	15,183	12,462	4,172	16,634	7,408	6,066	13,474
	Kangundi	1894-95 ..	..	15,701	..	15,701	13,215	3,545	16,760	11,147	4,861	16,008
	Palmaner	1894-95 ..	..	15,360	..	15,360	8,459	3,233	11,692	5,623	4,014	10,237
South Arcot ..	Total	..	..	2,52,678	1,88,964	4,21,642	2,36,145	2,27,556	4,63,701	1,91,204	2,25,113	4,16,317
	Cuddalore taluk	1887-88 ..	69,275	44,515	35,458	79,973	34,878	37,160	72,038	26,467	38,270	64,737
	Chidambaram	1888-89 ..	44,388	49,578	27,574	77,152	53,219	29,019	82,238	48,137	32,107	80,244
	Villupuram	1889-90 ..	14,977	11,832	8,745	20,577	10,538	9,382	19,920	9,183	9,447	18,630
	Tindivanam	1889-90 ..	31,879	13,889	16,326	30,215	12,828	15,140	27,968	11,384	16,763	28,317
	Tiruvannamalai	1894-95 ..	10,294	8,426	3,946	12,372	6,678	7,274	12,982	6,289	8,427	14,716
	Viduthachalam	1894-95 ..	6,828	5,779	686	6,715	4,024	2,117	6,141	3,250	2,802	4,782
	Tirukkoyilur	1894-95 ..	4,477	4,292	1,181	5,473	3,037	2,433	5,470	2,249	2,053	4,302
	Kalakurichi	1894-95 ..	6,006	4,806	1,842	6,648	3,826	3,704	7,630	4,398	3,966	8,364
	Total	..	1,88,725	1,43,117	96,008	2,39,125	1,28,028	1,06,229	2,34,257	1,11,577	1,13,635	2,25,212
Tanjore ..	Tanjore taluk	1887-88 ..	90,709	78,238	49,307	1,27,545	67,911	55,869	1,23,780	57,252	63,389	1,20,641
	Kumbakonam	1888-89 ..	1,36,584	1,33,176	53,783	1,86,959	1,14,885	66,877	1,81,762	99,885	79,420	1,79,305
	Negapatam	1888-89 ..	93,514	68,472	40,359	1,08,831	65,661	50,120	1,15,781	64,404	58,374	1,22,778
	Mayavaram	1889-90 ..	71,280	76,314	44,506	1,20,820	62,852	51,775	1,14,127	52,800	60,185	1,13,075
	Shiyali	1889-90 ..	44,402	49,803	27,553	77,419	42,153	30,871	73,027	36,588	36,148	72,736
	Nannilam	1889-90 ..	79,204	65,832	46,114	1,10,946	56,729	52,820	1,03,649	45,488	61,983	1,07,421
	Manargudi	1890-91 ..	66,002	34,651	32,603	67,254	31,244	38,874	70,118	32,343	45,100	77,443
	Tiruthuraiappandi	1891-92 ..	58,706	26,858	24,575	61,433	21,175	30,888	52,063	22,479	37,926	60,405
	Pattukkottai	1894-95 ..	34,950	29,413	10,327	40,240	26,215	31,006	57,220	32,997	39,171	72,168
	Total	..	6,75,651	5,62,820	3,28,627	8,91,447	4,82,328	4,09,199	8,91,527	4,44,276	4,81,696	9,26,972

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.	1898-99.			1899-1900.			Whole year.				
		Rentals.	Tree-tax.	Total.	First half-year.		Second half-year.		Rentals.	Tree-tax.	Total.	
					Rentals.	Tree-tax.	Rentals.	Tree-tax.				
		14	15	16	17	18	19	20	21	22	23	
North Arcot— cont.	Chittoor taluk	RS. 22,765	RS. 16,414	RS. 39,179	RS. 11,236	RS. 5,026	RS. 14,089	RS. 10,266	RS. 25,325	RS. 15,282	RS. 40,607	
	Polur "	8,251	13,798	22,049	4,117	6,718	3,799	8,123	7,916	13,841	21,757	
	Chendragiri "	14,812	6,808	21,620	8,317	2,178	6,319	4,037	15,136	6,215	21,351	
	Arni division "	8,535	9,634	18,169	4,323	5,404	4,455	7,435	12,839	8,778	21,617	
	Kalabasti "	2,061	1,829	3,890	834	705	1,187	1,193	1,898	3,919	5,817	
	Tiruttani "	8,019	9,200	17,219	4,422	3,911	3,405	4,390	7,827	8,301	16,128	
	Pattūr "	6,896	3,783	10,679	3,680	3,911	3,560	7,240	3,497	10,737	14,234	
	Punganuru "	4,611	5,379	9,990	2,085	1,916	3,381	4,466	5,177	10,643	15,820	
	Kangundi "	11,365	4,962	16,327	5,168	1,964	5,128	2,812	4,776	15,072	20,848	
	Palmanér "	6,889	4,484	11,373	3,691	1,623	4,689	3,365	8,380	4,988	13,368	
	Total	1,91,160	2,01,620	3,92,780	96,924	83,074	1,02,950	1,27,029	1,99,874	2,10,103	4,09,977	
South Arcot ..	Cuddalore taluk	24,897	31,742	56,639	12,367	16,332	13,380	18,968	25,747	35,300	61,047	
	Chidambaram "	26,184	24,154	50,338	12,721	12,946	19,616	11,068	32,337	24,012	56,349	
	Villupuram "	8,122	7,249	15,371	3,830	3,061	4,064	6,216	7,884	3,277	11,161	
	Tindivanam "	11,062	12,799	23,861	5,242	4,453	3,926	8,467	9,168	12,910	22,078	
	Tiruvannamalai "	5,683	6,525	12,208	2,476	2,769	3,044	3,702	6,471	11,991	18,462	
	Viduthachalam "	3,172	2,403	5,575	1,615	980	1,375	1,192	2,890	2,172	5,062	
	Tirukkóyilúr "	1,668	2,248	3,916	789	866	714	1,436	1,503	2,292	3,795	
	Kalakurehi "	5,083	3,832	8,915	2,729	1,572	2,078	1,714	4,807	3,286	8,093	
		Total	85,871	90,952	1,76,823	41,769	42,969	48,187	52,751	89,956	95,720	1,85,676
	Tanjore ..	Tanjore taluk	57,192	58,906	1,16,098	28,464	26,290	23,628	29,672	52,092	55,962	1,08,054
Kumbakonam "		91,415	72,754	1,64,169	43,572	34,812	40,448	35,678	84,020	70,490	1,54,510	
Negapatam "		62,620	56,380	1,19,000	30,292	26,288	33,469	26,841	63,691	53,129	1,16,820	
Mayavaram "		56,529	66,959	1,23,488	27,786	25,758	28,698	23,250	56,484	49,008	1,05,492	
Shiyali "		36,972	82,942	1,19,914	18,438	14,432	16,117	16,550	34,555	26,982	61,537	
Nannilam "		52,152	61,848	1,13,999	27,342	28,865	20,557	28,211	47,929	57,076	1,05,005	
Manargudi "		38,187	44,755	82,942	19,920	13,345	17,211	21,702	37,131	41,047	78,178	
Tiruthuraiappandi "		27,443	36,101	63,544	14,484	15,682	11,103	16,185	25,587	30,817	56,404	
Pattukkottai "		32,470	38,380	70,850	14,670	15,367	13,832	19,596	23,602	34,963	63,465	
		Total	4,56,180	4,59,025	9,14,205	2,24,898	2,06,839	2,05,093	2,12,635	4,29,991	4,19,474	8,49,465

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.	1895-96.				1896-97.				1897-98.			
			Rentals in last year of old system.		Tree-tax.	Total.	Rentals.	Tree-tax.	Total.	Rentals.	Tree-tax.	Total.		
			4	5									6	7	8	9	10	11	12	13
1	2	3	4	5	6	7	8	9	10	11	12	13		
Trichinopoly ..	Trichinopoly taluk ..	YEARS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.		
	Musiri ..	1887-88 ..	66,051	95,398	53,680	1,39,078	67,350	51,779	1,19,129	50,886	54,372	1,05,268		
	Udayarpalayam ..	1888-89 ..	16,287	20,484	10,619	31,103	17,853	12,138	29,999	15,260	14,530	29,790		
	Kulittalai ..	1889-90 ..	6,285	8,483	918	9,401	8,169	957	9,126	7,165	8,317	17,882		
	Perambalur ..	1890-91 ..	11,737	12,558	6,958	19,516	10,596	9,104	19,700	9,186	10,700	19,886		
	Total ..	..	1,08,148	1,31,213	74,897	2,06,110	1,08,331	76,991	1,85,372	87,128	83,765	1,70,893		
Madura ..	Madura taluk ..	1889-90 ..	28,940	24,156	17,376	41,532	24,924	21,492	46,416	27,077	26,478	53,555		
	Melur ..	1893-94 ..	12,307	7,835	9,849	17,684	9,255	12,266	21,521	11,027	13,535	24,562		
	Pervakulam ..	1894-95 ..	11,391	9,837	1,076	11,513	7,266	3,798	11,064	7,740	4,581	12,321		
	Dindigul ..	1894-95 ..	24,979	26,303	4,406	29,709	17,793	9,654	27,447	15,788	10,695	26,483		
	Palni ..	1894-95 ..	13,195	11,458	2,796	14,253	10,876	6,102	16,978	13,129	6,577	19,706		
	Tirunangalam ..	1894-95 ..	2,775	2,130	530	2,660	1,681	1,631	3,312	2,009	1,710	3,719		
	Sivaganga and Rannad zamindaris.	1890-91 ..	98,849	84,157	49,243	1,33,400	1,03,908	80,035	1,83,943	1,19,705	92,665	2,12,370		
	Total ..	..	1,92,436	1,64,876	85,875	2,50,751	1,75,703	1,34,978	3,10,681	1,96,475	1,56,241	3,52,716		
Tinnevely ..	Ambasamudram taluk ..	1891-92 ..	20,801	10,737	10,906	21,643	12,418	11,752	24,170	11,832	13,782	25,664		
	Tenkalai taluk ..	1893-94 ..	13,057	8,376	6,632	10,008	3,361	6,872	10,233	3,740	8,661	12,401		
	Tinnevely taluk ..	1894-95 ..	19,874	14,950	7,411	22,361	13,691	13,162	26,853	18,158	17,020	35,178		
	Srivilliputhur taluk ..	1894-95 ..	18,714	11,592	5,488	17,080	10,364	7,865	18,229	12,005	11,982	23,987		
	Sattur taluk ..	1894-95 ..	6,151	4,515	1,026	5,541	3,384	1,960	5,344	3,378	1,877	5,255		
	Nanguneri taluk ..	1894-95 ..	12,905	10,609	3,661	14,630	7,533	7,791	15,324	8,114	10,038	18,152		
	Ottapidaram taluk ..	1894-95 ..	26,583	20,602	4,509	25,111	16,893	10,284	27,177	22,477	10,567	32,644		
	Sankaranayarkovil taluk ..	1894-95 ..	9,789	6,848	1,414	8,262	4,758	4,257	10,015	7,587	4,169	11,756		
	Srivaikuntam taluk ..	1894-95 ..	30,735	21,796	5,547	27,343	15,086	15,059	30,145	22,206	18,887	41,093		
	Total ..	..	1,56,589	1,05,385	46,594	1,51,979	88,688	79,002	1,67,690	1,09,147	96,983	2,06,130		
Coimbatore ..	Coimbatore taluk ..	1888-89 ..	1,05,131	96,984	32,051	1,29,035	1,00,032	32,857	1,32,889	99,224	48,570	1,42,794		
	Palladam ..	1890-91 ..	38,573	34,584	16,783	50,367	36,096	19,859	55,955	34,330	21,602	55,932		
	Erode taluk ..	1890-91 ..	46,054	34,738	24,143	58,881	32,196	22,639	54,835	29,391	25,402	54,793		
	Pollachi ..	1893-94 ..	24,708	18,442	10,089	28,531	15,312	10,232	25,544	16,396	12,486	27,882		
	Karur ..	1893-94 ..	22,932	16,932	10,139	27,071	14,480	10,865	25,345	15,102	13,277	28,379		
	Dharsapuram taluk ..	1893-94 ..	27,021	13,744	10,912	24,666	16,781	11,934	27,715	15,160	14,476	29,636		

* Represents the rentals of the whole of the two zamindaries for 1894-95.

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.	1898-99.				1899-1900.			
		Rentals.	Tree-tax.	Total.	Rentals.	Tree-tax.	Total.	Rentals.	Tree-tax.
Trichinopoly ..	Trichinopoly taluk ..	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
	Musiri ..	68,712	54,612	1,23,324	39,678	22,840	34,394	71,644	57,334
	Udayarpalayam ..	16,788	14,129	30,917	8,857	6,268	6,860	16,647	13,128
	Kulittalai ..	5,114	9,875	6,737	1,821	515	574	4,001	1,089
	Perambalur ..	10,832	2,864	20,707	5,882	4,374	4,795	11,205	9,169
Madura ..	Total ..	4,354	7,218	7,218	1,842	1,391	1,265	3,610	2,656
	Madura taluk ..	1,05,800	82,103	1,87,903	58,080	35,388	47,888	1,07,137	83,276
	Melur ..	29,095	27,890	56,985	14,853	14,632	15,612	31,842	30,244
	Pervakulam ..	13,043	14,469	27,512	6,640	8,074	5,339	13,493	8,413
	Dindigul ..	11,718	4,787	16,505	6,804	2,361	2,792	11,688	5,153
Tinnevely ..	Total ..	19,207	10,761	29,968	10,203	5,399	5,452	19,836	10,851
	Madura taluk ..	13,028	6,397	19,425	6,092	2,916	3,581	13,106	6,497
	Tinnevely taluk ..	1,783	1,037	2,820	794	306	758	1,659	1,064
	Sivaganga and Rannad zamindaris.	1,02,418	87,646	1,90,064	51,232	32,567	62,556	1,00,868	95,123
	Total ..	1,90,280	1,52,987	3,43,277	96,698	61,255	96,090	1,92,502	1,57,345
Coimbatore ..	Ambasamudram taluk ..	8,899	14,552	23,441	3,555	4,436	8,933	7,157	13,859
	Tenkalai taluk ..	4,104	9,751	13,855	2,162	3,372	5,644	4,421	9,016
	Tinnevely taluk ..	17,555	17,354	34,909	9,160	5,226	12,449	17,175	17,675
	Srivilliputhur taluk ..	12,411	10,133	22,544	6,462	4,484	4,763	13,208	9,247
	Sattur taluk ..	2,149	1,487	3,636	1,063	593	826	2,233	1,419
Coimbatore ..	Total ..	10,563	10,065	20,628	5,656	3,329	7,010	10,779	10,389
	Coimbatore taluk ..	21,563	7,473	29,036	8,816	4,133	3,368	11,790	7,501
	Ottapidaram taluk ..	8,479	5,272	13,751	4,670	1,716	2,902	9,251	4,618
	Sankaranayinkovil taluk ..	24,614	17,608	42,222	12,156	8,512	8,363	22,992	16,875
	Total ..	1,10,757	93,695	2,04,452	53,690	35,801	54,258	90,056	90,059
Coimbatore ..	Coimbatore taluk ..	88,999	43,032	1,32,031	39,192	18,440	21,727	81,006	40,167
	Palladam ..	34,719	22,477	57,196	17,631	8,911	11,092	33,651	20,003
	Erode taluk ..	31,194	27,979	59,173	16,104	12,976	16,320	31,246	29,296
	Pollachi ..	16,410	14,312	30,722	10,758	6,886	7,808	22,458	14,194
	Total ..	16,740	12,878	29,618	7,943	6,021	6,977	14,983	12,998
Coimbatore ..	Dharsapuram taluk ..	15,083	14,169	29,252	7,101	6,245	8,166	13,353	14,411
	Total ..	1,10,757	93,695	2,04,452	53,690	35,801	54,258	90,056	90,059
	Coimbatore taluk ..	88,999	43,032	1,32,031	39,192	18,440	21,727	81,006	40,167
	Palladam ..	34,719	22,477	57,196	17,631	8,911	11,092	33,651	20,003
	Erode taluk ..	31,194	27,979	59,173	16,104	12,976	16,320	31,246	29,296

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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.	2	Rentals in last year of old system.	1895-96.			1896-97.			1897-98.		
					Rentals.	Tree-tax.	Total.	Rentals.	Tree-tax.	Total.	Rentals.	Tree-tax.	Total.
Coimbatore-- cont.	1	2	3	4	5	6	7	8	9	10	11	12	13
	Udamalpet taluk	1894-95	RS. 7,587	RS. 6,511	RS. 14,098	RS. 11,531	RS. 4,738	RS. 16,269	RS. 2,093	RS. 6,155	RS. 8,248	RS. 2,932	RS. 7,213
	Dhavan taluk	1894-95	19,761	19,329	39,090	3,930	19,329	23,259	6,398	17,936	24,355	6,901	31,256
	Satyamangalam taluk (exclud- ing the Talavadi fika)	1894-95	46,269	47,438	93,707	11,531	47,438	58,968	21,115	37,853	86,821	23,297	110,118
	Talavadi fika	..	..	14,500	14,500	..	..	14,500	..	..	14,500	..	..
Salem	Kollegal taluk	..	..	..	2,87,203	1,19,216	4,06,419	2,70,617	1,37,992	4,08,609	2,81,653	1,68,144	4,49,797
	Salem taluk	1887-88	96,980	65,989	1,62,969	65,989	1,62,969	1,62,969	76,246	1,62,969	1,62,969	86,761	1,64,728
	Namakkal taluk	1888-89	34,900	23,319	58,219	23,319	58,219	58,219	18,933	58,219	58,219	22,151	80,370
	Hosur taluk	1889-90	62,413	66,882	1,29,295	28,331	1,29,295	1,29,295	30,512	1,29,295	1,29,295	29,006	1,58,301
	Tiruchengodu taluk	1889-90	40,089	21,132	61,221	21,132	61,221	61,221	13,764	61,221	61,221	27,010	88,231
South Canara	Alur taluk	1889-90	24,300	27,672	51,972	11,065	51,972	51,972	15,453	51,972	51,972	24,761	76,733
	Krishnagiri taluk	1893-94	28,374	25,196	53,570	12,280	53,570	53,570	14,545	53,570	53,570	24,900	78,470
	Tirupattur	1893-94	32,589	26,433	59,022	12,981	59,022	59,022	17,451	59,022	59,022	24,052	83,074
	Dharmapuri	1894-95	16,170	16,435	32,605	5,402	32,605	32,605	9,705	32,605	32,605	14,805	47,410
	Uttangarai	1894-95	7,873	8,549	16,422	3,187	16,422	16,422	6,177	16,422	16,422	7,549	23,971
Malabar	Chirakkal taluk	..	3,43,688	3,80,162	7,23,850	1,73,614	5,03,776	6,77,390	2,12,786	6,77,390	6,77,390	2,35,372	9,12,762
	Kottayam	..	..	52,130	52,130	45,509	97,639	56,717	47,162	1,03,879	54,147	50,826	1,04,773
	Kurumbanad	..	..	15,381	15,381	14,841	30,226	21,519	22,903	44,722	23,647	26,967	49,614
	Calicut	..	..	54,871	54,871	40,388	95,259	48,543	30,314	78,877	33,063	27,237	65,390
	Ernad	..	..	82,503	82,503	40,826	1,23,329	95,801	40,351	1,36,152	85,802	41,533	1,27,335
Malabar	Palghat	..	..	20,845	20,845	8,894	29,739	22,647	8,913	31,560	22,750	9,981	32,731
	Ponnani	..	..	2,26,734	2,26,734	1,50,458	3,76,192	2,46,527	1,49,043	3,95,170	2,24,409	1,55,364	3,79,773
	Cochin	..	..	64,429	64,429	52,857	1,17,286	68,320	53,680	1,21,000	62,993	52,270	1,13,263
	Chirakkal taluk	..	..	32,792	32,792	23,220	56,012	33,714	23,423	57,137	30,483	28,875	64,358
	Kottayam	..	..	15,747	15,747	17,583	33,330	14,735	16,324	31,059	14,061	16,894	29,955

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.	1898-99.			1899-1900.			1900-1901.		
		Rentals.	Tree-tax.	Total.	Rentals.	Tree-tax.	Total.	Rentals.	Tree-tax.	Total.
Coimbatore— cont.	1	2	3	4	5	6	7	8	9	10
	Udamalpet taluk	RS. 4,845	RS. 3,205	RS. 8,050	RS. 2,955	RS. 1,510	RS. 4,465	RS. 2,668	RS. 1,942	RS. 4,607
	Dhavan taluk	10,396	8,102	18,498	5,997	3,671	9,668	6,114	4,722	10,840
	Satyamangalam taluk (exclud- ing the Talavadi fika)	27,531	24,630	52,161	15,309	10,564	25,873	13,176	14,137	39,010
	Talavadi fika	11,805	7,107	18,912	5,919	1,768	7,687	6,582	4,407	12,094
Salem	Kollegal taluk	2,61,222	1,77,851	4,39,073	1,28,549	76,492	1,27,506	1,27,506	97,368	2,24,874
	Salem taluk	70,661	84,214	1,54,875	32,955	37,620	42,290	42,290	49,235	91,525
	Namakkal taluk	20,206	22,083	42,289	10,029	9,506	10,745	10,745	11,360	22,105
	Hosur taluk	66,129	24,353	90,482	23,285	7,929	31,161	31,161	16,721	47,882
	Tiruchengodu taluk	18,842	24,178	43,020	8,887	11,159	12,473	12,473	15,643	28,116
South Canara	Alur taluk	24,015	16,133	40,148	12,332	6,917	11,827	11,827	10,992	22,819
	Krishnagiri taluk	25,779	17,164	42,943	13,080	7,364	11,262	11,262	10,992	22,819
	Tirupattur	26,792	19,045	45,837	13,108	7,907	13,479	13,479	10,691	24,170
	Dharmapuri	17,771	9,705	27,476	9,496	4,399	10,020	10,020	6,346	16,366
	Uttangarai	6,781	6,521	13,302	2,931	2,010	2,957	2,957	2,913	5,870
Malabar	Chirakkal taluk	2,76,556	2,23,396	4,99,952	1,36,153	94,911	1,46,214	1,46,214	1,30,979	2,77,193
	Kottayam	48,188	52,469	1,00,657	23,058	13,839	26,086	26,086	35,503	61,589
	Kurumbanad	20,716	27,340	48,056	10,150	7,189	11,644	11,644	20,612	32,256
	Calicut	32,006	28,412	60,418	14,538	12,602	14,885	14,885	17,873	32,758
	Ernad	71,230	39,223	1,10,453	32,833	16,123	20,293	20,293	17,935	38,228

NOTE.—(1) The rentals shown against the taluks of the Godavari district and those against the Mangaluru and Lingagiri taluks except column 4 include the arack rentals.
 (2) The rentals shown against the Mangaluru and Lingagiri taluks except column 4 include the amount realized from license transferred or sold for default.
 (3) The rentals shown against the Mangaluru and Lingagiri taluks except column 4 include the amount realized from license transferred or sold for default.
 (4) The rentals shown against the taluks of the South Canara district include the arack rentals for the years during which the taluks were under the renting system.
 (5) Columns 3 and 4 against South Canara and Malabar are not filled up, as the taluks of these districts were under different systems.
 (6) Details for columns 5 to 7 against Canjiam are not available.

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 1899-1900.

Districts.	Population.	Area in square miles.	NUMBER OF SHOPS OPENED.							Popula- tion per toddy shop.	Popula- tion per arrack shop.
			Arrack.		Toddy.		Total.				
			1898-99.	1899-1900.	1898-99.	1899-1900.	1898-99.	1899-1900.	1898-99.		
1	2	3	4	5	6	7	8	9	10	11	
1. Ganjam (a)	1,607,865	5,086	610	623	318	353	928	976	2,581	4,555	
2. Vizagapatam (a)	1,953,334	4,661	260	261	584	614	844	875	7,484	3,181	
3. Giddavari (a)	1,962,387	4,995	1,334	1,324	1,265	1,241	2,599	2,565	1,482	1,581	
4. Kistna	1,855,582	8,397	381	905	1,121	1,178	2,002	2,083	2,050	1,575	
5. Nellore	1,463,736	8,765	395	368	809	718	1,204	1,086	3,977	2,039	
6. Cuddapah	1,272,072	8,722	532	493	504	600	1,036	1,093	2,580	2,120	
7. Anantapur	727,984	5,461	259	243	621	748	880	991	2,986	1,973	
8. Bellary	880,691	5,706	228	232	528	572	756	804	3,796	1,540	
9. Kurnool	817,811	7,914	334	337	720	855	1,063	1,192	2,427	1,936	
10. Madras Town Circle	676,990	370	110	110	469	479	580	580	6,154	1,410	
11. Chingleput	978,456	2,751	223	223	457	463	680	686	4,388	2,113	
12. North Arcot	2,114,487	7,366	606	583	1,205	1,172	1,811	1,755	3,627	1,804	
13. South Arcot	2,162,851	5,217	860	810	1,428	1,355	1,988	1,945	2,870	4,972	
14. Tanjore	2,228,114	3,709	232	225	2,111	2,075	2,343	2,300	9,903	1,074	
15. Trichinopoly	1,372,717	3,631	261	267	275	274	536	541	5,141	5,010	
16. Madura	2,608,404	8,808	500	479	905	919	1,405	1,398	5,446	2,838	
17. Tinnevely	1,916,095	5,387	340	338	730	717	1,070	1,055	5,659	2,672	
18. Coimbatore	2,004,839	7,860	591	592	925	927	1,516	1,519	3,387	2,163	
19. The Nilgiris	99,797	957	31	31	923	926	31	31	3,219	..	
20. Salem	1,962,591	7,529	486	494	923	926	1,409	1,420	3,973	2,119	
21. South Canara	1,052,359	3,933	646	644	1,289	1,353	1,385	1,377	1,634	789	
22. Malabar	2,637,535	5,987	(b) 657	(c) 713	1,327	1,521	1,984	2,234	3,699	1,734	
Total ..	34,356,697	122,412	10,376	10,295	17,523	18,111	27,899	28,406	3,337	1,897	

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

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

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

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 1899-1900—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
1. Ganjam (a)	8.2	14.4	RS. 1,71,508	RS. 43,537	RS. 2,15,045	RS. A. P. 0 1 8	RS. A. P. 0 0 5	RS. A. P. 0 2 2	RS. A. P. 0 2 2	
2. Vizagapatam (a)	17.9	7.6	2,48,319	87,115	3,35,434	0 2 0	0 0 9	0 2 9	0 2 9	
3. Giddavari (c)	3.8	4.02	4,21,643	6,30,544	10,52,187	0 3 5	0 5 2	0 8 7	0 8 7	
4. Kistna	9.3	7.1	3,80,627	3,48,010	7,28,637	0 3 3	0 3 0	0 6 3	0 6 3	
5. Nellore	23.8	12.2	1,65,540	1,12,140	2,77,680	0 1 10	0 1 3	0 3 0	0 3 0	
6. Cuddapah ..	17.7	14.5	1,21,634	1,21,634	2,43,268	0 1 7	0 1 6	0 3 1	0 3 1	
7. Anantapur ..	22.5	7.3	1,55,995	3,60,072	5,16,067	0 3 5	0 7 11	0 11 4	0 11 4	
8. Bellary ..	24.6	10.0	2,12,825	3,59,550	5,72,375	0 3 10	0 6 6	0 10 5	0 10 5	
9. Kurnool ..	29.3	8.8	27,055	3,23,194	3,50,249	0 6 6	0 6 6	0 13 0	0 13 0	
10. Madras Town Circle	3.4	0.8	4,02,324	5,72,275	9,74,599	0 9 6	0 13 6	1 7 0	1 7 0	
11. Chingleput ..	12.3	5.9	1,22,925	2,44,624	3,67,549	0 2 0	0 4 0	0 6 0	0 6 0	
12. North Arcot ..	12.6	6.3	2,74,137	4,08,983	6,83,120	0 2 1	0 3 1	0 5 2	0 5 2	
13. South Arcot ..	6.4	12.0	2,68,935	1,85,676	4,54,611	0 2 0	0 1 4	0 3 4	0 3 4	
14. Tanjore ..	16.5	1.8	1,30,402	8,49,465	9,79,867	0 0 11	0 6 1	0 7 0	0 7 0	
15. Trichinopoly ..	13.6	13.3	1,88,237	1,90,413	3,78,650	0 2 2	0 2 3	0 4 5	0 4 5	
16. Madura ..	18.4	9.6	2,56,900	3,49,847	6,06,747	0 1 7	0 2 2	0 3 9	0 3 9	
17. Tinnevely ..	15.9	7.5	1,92,097	1,89,115	3,81,212	0 1 7	0 1 7	0 3 2	0 3 2	
18. Coimbatore ..	13.3	8.5	2,74,360	4,29,935	7,04,295	0 2 2	0 3 5	0 5 7	0 5 7	
19. The Nilgiris ..	30.9	..	2,11,893	..	2,11,893	2 2 0	..	2 2 0	2 2 0	
20. Salem ..	15.2	8.1	2,84,075	5,08,266	7,92,341	0 2 4	0 4 2	0 6 6	0 6 6	
21. South Canara ..	6.1	3.0	1,21,062	2,94,348	4,15,410	0 1 10	0 4 6	0 6 4	0 6 4	
22. Malabar ..	7.8	3.7	1,70,890	3,46,532	5,23,199	0 1 0	0 2 1	0 3 1	0 3 1	
Total ..	11.9	6.8	48,06,732	69,56,275	1,17,68,784	0 2 3	0 3 3	0 5 6	0 5 6	

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

(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.

(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.

(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.

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

APPENDIX H.

STATEMENT showing the results of the analyses of beer examined during the year 1899-1900.

APPENDIX H.]

Month.	Kind of beer.	Percentage of proof spirit.	Percentage of absolute alcohol by volume.	Percentage of absolute alcohol by weight.	Percentage of acidity as acetic acid.	Extract gravity.	Specific gravity.	Original gravity.	Remarks.
1	2	3	4	5	6	7	8	9	10
1899.									
April ..	Nilgiri Brewery .. Castle Brewery .. Rose and Crown ..	11.75 11.54 11.25	6.75 6.63 6.45	5.55 5.45 5.30	0.03 0.01 0.06	1.017.73 1.018.33 1.015.71	1.008.35 1.009.15 1.006.69	1.059.68 1.059.28 1.056.81	Pale colour, very sound, and in high condition. Sound, well hopped, and of good flavour. Dark-brown, sound and moderately hopped.
May ..	Castle Brewery .. Nilgiri Brewery .. Rose and Crown ..	12.31 12.41 11.28	7.05 7.10 6.48	5.79 5.82 5.32	0.06 0.05 0.19	1.019.74 1.018.63 1.015.28	1.009.75 1.008.77 1.006.05	1.063.74 1.062.78 1.056.43	Light colour, good condition. do. Dark-brown, sound.
July ..	Nilgiri Brewery .. Castle Brewery .. Rose and Crown ..	13.09 11.96 10.57	7.44 6.86 6.09	6.09 5.64 5.01	0.04 0.05 0.15	1.018.38 1.018.14 1.015.62	1.008.21 1.008.68 1.007.10	1.064.43 1.060.89 1.053.86	Sound, in good condition, and well hopped. Sound, well hopped, but flat. Light colour, strongly acid.
September ..	Nilgiri Brewery .. Castle Brewery .. Rose and Crown ..	13.70 13.68 10.99	7.75 7.74 6.32	6.35 6.34 5.20	0.06 0.05 0.11	1.019.33 1.018.48 1.013.59	1.008.80 1.004.96 1.004.83	1.067.28 1.063.33 1.063.17	Sound and in good condition. Do. Dark colour, flat and acid.
October ..	Nilgiri Brewery .. Castle Brewery .. Rose and Crown ..	11.40 12.04 11.07	6.55 6.91 6.37	5.39 5.68 5.24	0.04 0.13 0.13	1.017.51 1.015.71 1.021.50	1.008.45 1.006.19 1.012.68	1.058.21 1.058.36 1.061.55	Sound, in good condition, well hopped. Do. Sound, dark colour, good condition, highly aerated.
November ..	Nilgiri Brewery .. Castle Brewery .. Rose and Crown ..	10.67 11.99 9.41	6.15 6.38 5.38	5.06 5.25 4.44	0.02 0.01 0.09	1.019.25 1.014.11 1.015.47	1.010.70 1.006.26 1.007.92	1.056.95 1.053.33 1.048.32	Light colour, well hopped, and in good condition. Do. Dark colour, but in good condition.
December ..	Nilgiri Brewery .. Castle Brewery .. Rose and Crown ..	10.95 11.23 11.64	6.30 6.46 6.69	5.18 5.31 5.5	0.08 0.04 0.15	1.019.23 1.014.73 1.015.64	1.010.50 1.005.80 1.006.40	1.058.3 1.054.64 1.057.59	Light colour, well hopped, and in good condition. Do. Dark colour, but in good condition.
1900.									
January ..	Nilgiri (English) .. Castle (English) .. Rose and Crown (Native) .. Nilgiri (Native) .. Castle (Native) ..	10.45 10.95 9.66 13.86 13.20	6.02 6.20 5.83 7.83 7.50	4.95 5.18 4.66 6.42 6.14	0.03 0.04 0.12 0.17 0.06	1.018.24 1.014.38 1.018.14 1.015.13 1.015.73	1.009.86 1.005.64 1.010.40 1.004.31 1.005.50	1.055.24 1.053.33 1.052.26 1.064.31 1.062.18	Light colour, well hopped, and sound. Do. Dark colour, well hopped, and sound. Do. Do.
February ..	Castle (English) .. Do. (Native) .. Nilgiri (English) .. Do. (Native) .. Rose and Crown (Native) ..	10.67 13.03 11.55 13.89 9.60	6.15 7.41 6.64 7.84 5.30	5.06 6.07 5.48 6.43 4.53	0.01 0.06 0.06 0.06 0.10	1.016.05 1.014.89 1.018.21 1.016.50 1.015.97	1.007.50 1.004.75 1.009.04 1.006.86 1.008.26	1.053.65 1.060.85 1.059.56 1.068.09 1.049.67	Light colour, good condition, well hopped. Do. Do. Do. Colour rather dark and dull, in good condition, and well hopped.
March ..	Nilgiri (English) .. Do. (Native) .. Castle (English) .. Do. (Native) .. Rose and Crown (Native) ..	12.11 14.13 11.30 12.49 10.10	6.95 7.96 6.50 7.14 5.80	5.71 6.53 5.34 5.85 4.78	0.03 0.03 0.05 0.05 0.14	1.018.33 1.015.14 1.016.24 1.015.75 1.016.71	1.008.76 1.004.35 1.007.24 1.005.94 1.008.60	1.061.53 1.064.26 1.056.44 1.060.25 1.052.91	Light colour, good condition, and well hopped. Do. Do. Do. Do.

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[ANALYSES OF BEER.]

APPENDIX I.]

Stock Account of Opium and Intoxicating Drugs prepared therefrom during 1899-1900.

APPENDIX I.

Opium.															Intoxicating Drugs Made From Opium.			
Districts.	Receipts.				Issues.							Quantity manufactured during the year.	Quantity retailed.	Balance on 31st March 1900.				
	Balance at the beginning of the year.	Quantity imported from Indore.	Quantity received from other districts.	Total.	Quantity retailed in the district.	Quantity sent to other districts.	Quantity sold to vendors of intoxicating drugs.	Dryage.	Total.	Balance on 31st March 1900.								
1	2	3	4	5	6	7	8	9	10	11	12	13	14					
1. Ganjám ..	LB. 223	..	..	LB. 4,365	LB. 4,588	LB. 4,292	..	LB. 68	LB. 4,360	LB. 228	..	LB. ..	LB. ..					
2. Vizagapatnam ..	5,174	24,081	..	849	30,104	17,816	..	444	26,213	3,891	..	..	..					
3. Gólkvari ..	904	18,027	..	7,242	26,173	22,882	1,879	183	24,944	1,229	..	..	..					
4. Kistna ..	1,957	13,068	..	2,960	17,975	10,301	6,782	46	17,129	846	..	..	..					
5. Nellore ..	64	..	..	582	647	551	..	7	553	94	..	..	..					
6. Cuddapah ..	17	..	..	586	603	558	..	2	565	38	..	..	..					
7. Anantapur ..	2	..	..	174	176	172	..	2	174	22	..	..	..					
8. Bellary ..	55	140	..	254	449	349	..	15	427	15	..	..	..					
9. Kurnool ..	20	..	..	1,011	1,031	898	..	277	1,016	1,914	..	..	..					
10. Madras Town Circle ..	1,835	12,763	..	138	14,598	8,735	8,672	..	12,684	7	..	..	..					
11. Chingleput ..	..	..	..	1,118	1,138	1,127	..	14	1,141	39	..	..	..					
12. North Arcot ..	62	..	..	203	214	210	..	3	211	14	..	..	..					
13. South Arcot ..	11	..	..	727	745	727	..	3	731	7	..	..	..					
14. Tanjore ..	18	..	..	317	340	333	1	..	333	8	..	..	..					
15. Trichinopoly ..	23	..	..	557	596	585	..	3	588	9	..	..	..					
16. Madura ..	39	..	..	325	339	324	..	6	330	32	..	..	..					
17. Tinnevely ..	14	..	..	587	595	560	..	3	563	18	..	..	..					
18. Coimbatore ..	8	..	..	323	335	311	4	2	317	94	..	..	..					
19. The Nilgiris ..	12	..	..	782	1,108	920	..	11	1,014	20	..	124	..					
20. Salem ..	46	280	..	..	1,198	177	..	83	1,178	90	..	..	..					
21. South Canara ..	64	134	..	..	1,394	1,394	..	15	1,409	46	..	..	..					
22. Malabar ..	80	421	..	954	1,455	1,394	..	..	..	..	..	..	..					
Total ..	10,629	68,904	24,054	1,03,587	38,363	25,394	159	1,105	95,011	8,576	238	238	..					

(a) Includes 28 lb. issued to chemists and druggists.

(b) Sent to the Bangalore State.

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APPENDIX J.]

100

[CONSUMPTION OF OPIUM AND
INTOXICATING DRUGS.

APPENDIX J.

STATEMENT showing the Consumption of Opium and Intoxicating Drugs prepared therefrom during
1899-1900.

Districts.	Population as per census of 1891.	Area.	Number of persons to the square mile.	Number of shops for the sale of opium and intoxi- cating drugs.		Population per shop.	Square miles per shop.	CONSUMPTION OF OPIUM.		
								1899-99.		
				1898-99.	1899-1900.			Opium.	Opium used in the man- ufacture of intoxicating drugs.	Total.
1	2	3	4	5	6	7	8	9	10	11
		SQ. MLS.						LB.	LB.	LB.
1. Ganjām ..	1,896,803	8,267	229	75	86	22,056	95.1	4,383	..	4,383
2. Vizagapatam ..	2,802,992	17,242	163	188	195	14,374	88.4	19,007	..	19,007
3. Gōdāvari ..	2,078,782	7,857	265	437	450	4,620	17.5	24,177	..	24,177
4. Kistna ..	1,855,582	8,397	221	70	70	26,508	120.0	6,189	14	6,203
5. Nellore ..	1,463,736	8,765	167	27	27	54,212	324.6	614	..	614
6. Cuddapah ..	1,272,072	8,722	146	21	23	55,307	379.2	409	..	409
7. Anantapur ..	727,984	5,461	133	19	10	72,798	546.1	187	..	187
8. Bellary ..	880,691	5,706	154	15	15	58,713	380.4	419	41	460
9. Kurnool ..	817,811	7,514	109	21	21	38,943	357.8	983	..	983
10. Madras Town Circle.	676,990	370	1,830	19	18	37,611	20.6	2,990	..	2,990
11. Chingleput ..	978,466	2,751	356	7	11	88,951	250.1	70	..	70
12. North Arcot ..	2,114,487	7,366	287	27	29	72,913	254.0	1,114	..	1,114
13. South Arcot ..	2,162,351	5,217	415	12	11	196,623	474.3	203	..	203
14. Tanjore ..	2,228,114	3,709	601	18	18	123,784	206.1	754	..	754
15. Trichinopoly ..	1,372,717	3,631	378	7	7	152,524	403.4	259	..	259
16. Madura ..	2,608,404	8,808	296	19	15	173,894	587.2	521	..	521
17. Tinnevely ..	1,916,095	5,387	356	10	10	191,610	538.7	249	..	249
18. Coimbatore ..	2,004,839	7,860	255	20	20	100,242	393.0	496	..	496
19. The Nilgiris ..	99,797	957	104	4	4	24,949	239.3	382	..	382
20. Salem ..	1,962,591	7,529	261	18	19	103,294	396.3	751	52	803
21. South Canara ..	1,052,359	3,933	268	8	10	105,236	393.3	172	..	172
22. Malabar ..	(a) 2,641,928	5,587	473	26	27	97,849	206.9	801	..	801
Total ..	35,616,081	141,036	253	1,059	1,098	32,437	128.4	65,130	107	65,237

Districts.	CONSUMPTION OF OPIUM—cont.			Sale per shop.	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.			Pass-duty.	Rent of vend areas including miscellaneous items.	Total.		Opium.	Intoxicating drugs.		
												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. Ganjām ..	4,292	..	4,292	49.9	0.091	..	33,295	..	..	to 0 7 9	..	..	..
2. Vizagapatam ..	17,816	..	17,816	91.4	0.254	..	(b) 1,00,703	..	..	to 0 8 0	..	..	..
3. Gōdāvari ..	22,882	..	22,882	50.8	0.440	..	1,44,383	..	..	to 0 6 5	..	..	..
4. Kistna ..	10,301	..	10,301	147.2	0.222	..	50,956	..	..	to 0 4 7	..	..	..
5. Nellore ..	551	..	551	20.4	0.015	..	6,826	..	..	to 0 5 8	..	..	..
6. Cuddapah ..	558	..	558	24.3	0.018	..	6,159	..	..	to 0 9 0	..	..	..
7. Anantapur ..	172	..	172	17.2	0.009	..	855	..	..	to 0 11 0	..	..	..
8. Bellary ..	349	76	425	28.3	0.019	..	4,581	..	..	to 0 8 4	..	..	..
9. Kurnool ..	898	..	898	42.8	0.044	..	6,863	..	..	to 0 10 8	..	..	..
10. Madras Town Circle.	3,735	..	3,735	207.5	0.221	..	13,550	..	..	to 0 9 9	..	..	0 8 0
11. Chingleput ..	131	..	131	11.9	0.005	..	1,004	..	..	to 0 10 0	..	..	..
12. North Arcot ..	1,127	..	1,127	38.9	0.021	..	8,883	..	..	to 0 6 0	..	..	..
13. South Arcot ..	210	..	210	19.1	0.004	..	2,278	..	..	to 0 6 3	..	..	..
14. Tanjore ..	727	..	727	40.4	0.013	..	7,119	..	..	to 0 8 3	..	..	..
15. Trichinopoly ..	883	..	883	37.0	0.010	..	3,935	..	..	to 0 12 0	..	..	..
16. Madura ..	585	..	585	39.0	0.009	..	5,373	..	..	to 0 8 0	..	..	..
17. Tinnevely ..	324	..	324	32.4	0.007	..	2,350	..	..	to 1 0 0	..	..	..
18. Coimbatore ..	560	..	560	28.0	0.011	..	5,191	..	..	to 0 6 0	..	..	..
19. The Nilgiris ..	311	..	311	77.8	0.125	..	7,711	..	..	to 0 7 0	..	..	..
20. Salem ..	920	83	1,003	52.8	0.020	..	5,945	..	..	to 0 12 0	..	..	0 6 0
21. South Canara ..	177	..	177	17.7	0.007	..	2,051	..	..	to 0 6 0	..	..	..
22. Malabar ..	1,394	..	1,394	51.0	0.021	..	13,031	..	..	to 1 0 0	..	..	..
Total ..	68,353	159	68,512	62.4	0.077	3,54,550	4,33,042	7,87,592	0.022	..	..	..	..

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

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

APPENDICES K & L.]

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[OPIUM OFFENCES.

APPENDIX K.

STATEMENT showing the Convictions, &c., under the Opium Act and Rules during 1899-1900.

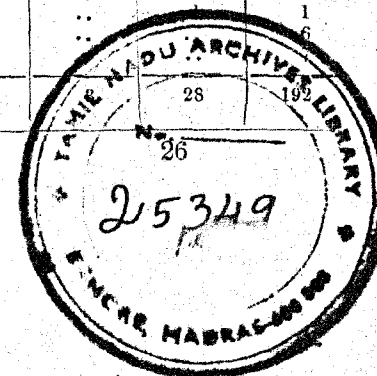
Districts.	CONVICTIONS.		Number of persons sentenced to imprisonment for a month or less.	Number of persons sentenced to imprisonment for more than a month.	FINES.		CONFISCATIONS.		Rewards to informers, &c.
	Cases.	Persons.			Number of persons fined.	Total amount of fines.	Number of cases.	Value of articles confiscated.	
1	2	3	4	5	6	7	8	9	10
1. Ganjām ..	21	21	..	5	18	RS. A. P. 1,130 0 0	19	RS. A. P. 439 5 11	RS. A. P. 582 8 0
2. Vizagapatam ..	20	20	..	6	20	322 0 0	20	36 6 5	199 7 0
3. Gōdāvari ..	78	88	8	1	81	1,612 0 0	61	1,156 1 6	521 0 0
4. Kistna ..	8	8	..	..	8	295 0 0	7	74 8 6	42 4 0
5. Nellore ..	1	1	..	..	1	20 0 0	1	0 10 0	12 0 0
6. Cuddapah ..	..	..	..	..	..	..	..	..	..
7. Anantapur ..	..	..	..	..	..	..	..	..	..
8. Bellary ..	3	3	..	..	3	15 0 0	3	1 3 6	4 0 0
9. Kurnool ..	..	..	..	..	..	..	..	..	..
10. Madras Town Circle ..	1	1	..	..	1	30 0 0	1	1 0 0	..
11. Chingleput ..	..	..	..	..	..	..	..	..	..
12. North Arcot ..	6	7	..	..	7	106 0 0	4	14 3 0	23 0 0
13. South Arcot ..	2	2	..	..	2	80 0 0	2	3 6 0	9 0 0
14. Tanjore ..	5	5	1	..	4	32 0 0	5	1 12 11	2 8 0
15. Trichinopoly ..	12	12	..	5	7	135 0 0	12	12 8 8	25 0 0
16. Madura ..	10	15	2	..	13	207 0 0	10	0 9 0	82 0 0
17. Tinnevely ..	5	7	..	..	7	265 0 0	5	26 11 0	30 0 0
18. Coimbatore ..	4	10	..	..	10	96 0 0	4	41 4 6	31 0 0
19. The Nilgiris ..	2	2	..	..	2	110 0 0	1	3 2 6	..
20. Salem ..	1	2	..	..	2	30 0 0	..	..	..
21. South Canara ..	6	6	..	..	6	14 0 0	6	0 5 3	..
22. Malabar ..	7	8	1	..	7	76 0 0	7	606 10 0	40 0 0
Total ..	192	218	12	17	(a) 199	4,575 0 0	168	2,419 12 8	1,603 11 0

(a) Ten persons were both fined and imprisoned.

APPENDIX L.

STATEMENT showing the Classification of the Cases convicted under the Opium Act and Rules during 1899-1900.

Districts.	Smuggling 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. Ganjām ..	..	17	1	3	..	..	21
2. Vizagapatam ..	..	14	2	1	..	2	20
3. Gōdāvari ..	..	23	6	..	..	23	78
4. Kistna ..	..	6	1	..	..	..	8
5. Nellore ..	..	1	..	..	..	..	1
6. Cuddapah ..	..	..	..	..	..	..	..
7. Anantapur ..	..	..	1	..	..	..	3
8. Bellary ..	..	..	..	..	..	..	..
9. Kurnool ..	..	..	..	..	..	..	1
10. Madras Town Circle ..	..	..	..	..	..	..	..
11. Chingleput ..	..	3	3	..	..	..	6
12. North Arcot ..	..	1	1	..	..	..	2
13. South Arcot ..	..	1	..	..	..	1	5
14. Tanjore ..	..	3	3	8	..	..	12
15. Trichinopoly ..	..	1	..	..	1	..	10
16. Madura ..	..	9	..	..	..	..	5
17. Tinnevely ..	..	3	..	..	..	..	4
18. Coimbatore ..	..	4	..	..	..	..	2
19. The Nilgiris ..	..	1	..	..	..	1	1
20. Salem ..	..	5	..	1	..	..	6
21. South Canara ..	..	..	..	..	..	..	..
22. Malabar ..	..	6	1	..	..	..	7
Total ..	36	94	18	13	..	28	192



APPENDIX M.

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 retained in 1899-1900 as compared with 1898-99.

Districts.	NUMBER OF SHOPS SOLD.			REVENUE DERIVED.		QUANTITY OF DRUGS RETAINED DURING 1898-99.					QUANTITY OF DRUGS RETAINED DURING 1899-1900.				
	1898-99.			1898-99.		Ganja.	Bhang.	Majam.	Other kinds.	Total.	Ganja.	Bhang.	Majam.	Other kinds.	Total.
	2	3	4	5	6										
1. Ganjam	19	27	2,758	8,791	410	SEERS.	SEERS.	SEERS.	SEERS.	SEERS.	SEERS.	SEERS.	SEERS.	SEERS.	SEERS.
2. Vizagapatnam	10	13	2,378	7,471	266	71	287	69	765	1,366	1,366	759	92	3	2,220
3. Godavari	18	25	4,982	14,444	871	137	137	12	530	1,228	1,228	110	81	..	833
4. Kistna	16	26	3,901	11,998	711	137	137	..	720	1,342	1,342	48	17	..	1,319
5. Nellore	10	17	3,901	11,998	711	137	137	..	720	1,342	1,342	48	17	..	1,319
6. Cuddapah	9	13	1,549	4,946	315	38	..	..	363	1,106	1,106	78	..	..	1,065
7. Anantapur	4	15	517	1,524	64	..	..	..	64	560	560	57	..	..	617
8. Bellary	16	21	7,073	21,998	1,023	..	..	..	1,064	1,708	1,708	145	2	..	1,855
9. Kurnool	2	13	79	1,199	1,023	..	..	..	312	312	312	..	..	..	312
10. Madras Town Circle	36	36	5,876	17,926	2,570	384	384	3,522	8,540	2,842	2,842	176	3,581	1,965	8,564
11. Chingleput	5	6	1,067	3,308	172	40	40	377	382	288	288	5	152	53	448
12. North Arcot	15	25	20,983	63,742	1,016	113	113	78	1,506	7,204	7,204	164	98	..	7,466
13. South Arcot	9	16	2,720	8,742	402	78	78	..	480	686	686	4	61	..	641
14. Tanjore	18	18	9,184	27,552	1,163	130	130	36	1,620	1,065	1,065	51	190	498	1,804
15. Trichinopoly	12	13	5,250	15,752	532	75	75	68	1,373	399	399	64	2	684	1,499
16. Madras	23	28	12,262	37,447	1,398	327	327	1,713	3,438	1,633	1,633	348	1,034	94	3,109
17. Tinnevely	14	18	2,629	7,945	275	14	14	..	328	81	81	1	142	232	1,104
18. Coimbatore	12	17	1,910	5,934	60	..	..	..	688	688	688	162	56	..	1,328
19. The Nilgiris	2	2	604	1,838	151	226	226	168	545	532	532	373	45	..	950
20. Salem	8	14	1,124	3,411	846	84	84	..	932	1,016	1,016	136	..	..	1,162
21. South Canara	21	32	5,651	17,453	1,301	84	84	..	1,452	1,438	1,438	192	..	53	1,683
22. Malabar	29	38	13,170	39,513	1,301	84	84	..	1,452	1,438	1,438	192	..	53	1,683
Total	308	433	1,13,513	3,42,766	10,442	2,235	2,235	6,383	3,687	28,747	28,747	2,964	5,622	3,923	40,883

* Excludes Rs 2,564, the amount paid by the Travancore Sirkar for the privilege of vending tobacco in Anjengo.

APPENDIX N.

STATEMENT of Offences against the Abkari Laws dealt with in the Presidency during the year 1899.

DISPOSAL OF CASES BY THE DEPARTMENT.																	
Released by the Department																	
IV.																	
For want of proof.																	
Total.																	
Sent for trial.																	
III.																	
On proof of ignorance or inadvertence.																	
For petty breaches of the provisions of section 56 of the Abkari Act for the first time.																	
II.																	
For being in possession of country spirits not more than 30 below the prescribed strength in cases in which such spirits were procured from a distillery or warehouse situated close by and in other cases.																	
I.																	
For being in possession of country spirits not more than 30 below the prescribed strength in cases in which such spirits were procured from a distillery or warehouse situated close by and in other cases.																	
Total.																	
Reported during the year (exclusive of unsuccessful searches).																	
Pending at the beginning of the year.																	
Sub-divisions																	
Cases.																	
Persons.																	
Cases.																	
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* Revised figures.

APPENDIX N—cont.
Statement of Offences against the Abkari Laws dealt with in the Presidency during the year 1899—cont.

DISPOSAL OF CASES BY THE DEPARTMENT—cont.										DISPOSAL OF CASES BY THE MAGISTRACY.										CASES SENT TO THE MAGIS- TRACY OTHERWISE THAN THROUGH THE INSPECTORS OF THE SALT, ABKARI AND CUSTOMS DEPARTMENT.																			
Cases written off or otherwise disposed of.					Total disposed of.					Pending.					Written off or otherwise disposed of.					Number of cases con- victed.					Number of cases re- ported.														
Percentage.					Cases.					Percentage.					Cases.					Percentage.					Persons.					Cases.					Persons.				
25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51	52	53	54	55									
Sub-divisions.																																							
Chicago	1898	62	3-3	1,821	96-7	63	3-3	85	100	1,501	1,594	1,686	1,694	1,497	88-4	29	1-7	13	0-8	156	9-1	156	9-1	156	9-1	156	9-1	156	9-1	156	9-1								
Chicago	1899	55	4-5	1,178	95-9	50	4-1	142	155	976	1,046	1,118	1,201	1,046	87-1	26	2-2	8	0-7	121	10-0	121	10-0	121	10-0	121	10-0	121	10-0	121	10-0								
Cocanada	1898	54	4-1	1,260	97-2	38	2-8	40	40	1,090	1,101	1,130	1,145	1,059	89-4	17	1-5	2	0-2	67	5-9	67	5-9	67	5-9	67	5-9	67	5-9	67	5-9								
Cocanada	1899	58	3-5	1,647	95-3	12	0-7	67	67	1,190	1,204	1,257	1,271	1,235	87-2	17	1-3	2	0-2	17	1-3	17	1-3	17	1-3	17	1-3	17	1-3	17	1-3								
Masulipatam	1898	15	1-6	881	97-5	23	2-5	47	50	694	726	741	770	678	87-2	19	1-4	20	2-6	59	7-3	59	7-3	59	7-3	59	7-3	59	7-3	59	7-3								
Masulipatam	1899	16	2-2	735	95-5	4	0-5	54	59	615	658	669	717	680	94-3	10	1-4	20	2-6	60	7-3	60	7-3	60	7-3	60	7-3	60	7-3	60	7-3								
Nellore	1898	74	5-4	1,296	98-4	62	4-6	60	63	1,136	1,154	1,190	1,217	1,055	90-0	28	2-3	2	0-2	92	7-5	92	7-5	92	7-5	92	7-5	92	7-5	92	7-5								
Nellore	1899	85	5-8	1,443	98-4	23	1-6	99	92	1,219	1,258	1,308	1,350	1,259	93-2	20	1-5	7	0-2	430	12-8	430	12-8	430	12-8	430	12-8	430	12-8	430	12-8								
Arco	1898	37	1-0	3,459	94-9	188	5-1	182	307	3,050	3,165	3,235	3,362	2,825	84-0	100	3-0	19	0-6	19	0-6	19	0-6	19	0-6	19	0-6	19	0-6	19	0-6								
Arco	1899	60	2-0	2,862	98-2	144	4-8	394	430	2,480	2,601	2,874	3,031	2,647	84-0	91	3-0	9	0-7	239	17-2	239	17-2	239	17-2	239	17-2	239	17-2	239	17-2								
Bellary	1898	45	2-8	1,457	99-4	173	10-6	134	145	1,121	1,143	1,255	1,327	1,076	77-5	64	4-6	5	0-4	150	10-5	150	10-5	150	10-5	150	10-5	150	10-5	150	10-5								
Bellary	1899	119	7-6	1,459	91-6	131	8-4	221	238	1,083	1,123	1,314	1,421	1,187	83-5	15	1-6	2	0-3	14	1-5	14	1-5	14	1-5	14	1-5	14	1-5	14	1-5								
Chingleput	1898	3	0-3	993	98-3	17	1-7	8	8	919	928	927	936	907	96-9	15	1-6	2	0-3	10	1-3	10	1-3	10	1-3	10	1-3	10	1-3	10	1-3								
Chingleput	1899	15	1-9	792	99-6	3	0-4	14	14	748	749	762	763	746	97-8	5	0-6	2	0-8	..	..	..	..	..	..	..	..	..	..	..	..								
Madras Town	1898	3	1-1	264	100-0	..	..	..	..	247	252	247	262	243	98-8	1	0-4	2	0-8	..	..	..	..	..	..	..	..	..	..	..	..								
Madras Town	1899	12	1-8	606	90-4	64	9-6	38	44	531	545	569	589	502	86-2	18	3-1	1	0-2	68	11-5	68	11-5	68	11-5	68	11-5	68	11-5	68	11-5								
Gaddalore	1898	4	0-7	560	96-9	18	3-1	63	68	471	483	554	551	497	90-2	14	2-5	1	0-2	39	7-1	39	7-1	39	7-1	39	7-1	39	7-1	39	7-1								
Gaddalore	1899	10	1-7	566	99-3	4	0-7	14	14	534	540	548	554	517	93-3	5	0-9	1	0-2	31	5-6	31	5-6	31	5-6	31	5-6	31	5-6	31	5-6								
Negapatam	1898	4	0-6	639	99-4	4	0-6	30	31	582	590	612	621	596	96-0	8	1-3	3	0-5	14	2-2	14	2-2	14	2-2	14	2-2	14	2-2	14	2-2								
Negapatam	1899	68	2-0	3,283	98-8	108	3-2	176	192	2,850	2,936	3,056	3,128	2,835	92-2	64	2-0	11	0-4	168	5-4	168	5-4	168	5-4	168	5-4	168	5-4	168	5-4								
Trichinopoly	1898	66	2-3	2,980	98-6	42	1-4	160	168	2,645	2,749	2,805	2,917	2,708	92-8	58	2-0	4	0-1	147	5-1	147	5-1	147	5-1	147	5-1	147	5-1	147	5-1								
Trichinopoly	1899	56	4-6	1,208	97-5	31	2-5	37	40	1,065	1,084	1,102	1,124	1,074	95-6	16	1-4	1	0-1	107	9-0	107	9-0	107	9-0	107	9-0	107	9-0	107	9-0								
Tinnevely	1898	67	6-4	1,024	98-6	15	1-4	30	33	878	891	908	924	879	88-1	20	2-2	3	0-3	22	2-4	22	2-4	22	2-4	22	2-4	22	2-4	22	2-4								
Tinnevely	1899	214	3-1	6,716	97-7	226	3-3	658	672	5,993	6,112	6,651	6,781	5,997	88-4	77	2-1	37	0-5	673	9-0	673	9-0	673	9-0	673	9-0	673	9-0	673	9-0								
Calicut	1898	157	2-6	5,831	97-2	168	2-8	634	678	5,219	5,353	5,853	6,026	5,355	88-9	109	1-8	29	0-5	553	8-8	553	8-8	553	8-8	553	8-8	553	8-8	553	8-8								
Calicut	1899	157	2-6	5,831	97-2	168	2-8	634	678	5,219	5,353	5,853	6,026	5,355	88-9	109	1-8	29	0-5	553	8-8	553	8-8	553	8-8	553	8-8	553	8-8	553	8-8								
Total	1898	653	2-6	23,850	98-0	995	4-0	1,482	1,579	20,735	21,369	22,207	22,948	20,360	88-7	453	2-0	105	0-5	2,029	8-8	2,029	8-8	2,029	8-8	2,029	8-8	2,029	8-8	2,029	8-8								
Total	1899	708	3-2	21,180	97-2	614	2-8	1,595	2,028	16,164	16,807	20,052	20,885	16,774	90-1	459	2-2	77	0-4	1,556	7-3	1,556	7-3	1,556	7-3	1,556	7-3	1,556	7-3	1,556	7-3								

* Revised figures.

APPENDIX O.

CLASSIFIED Statement of Offences against the Abkari Laws reported in the several Sub-divisions during the year 1899.

Sub-divisions.	SMUGGLING.															
	From foreign territory.	From rectified to excise tracts.	From one tract to another where duty varies and liquor is brought into the tract where duty is higher.	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.
	1	2	3		4	5											6	7	8	9	10	11	12	13	14	15	16	17
Chicacole ..	25	138	..	169	195	36	196	118	36	38	139	..	57	9	9	1,165
Cocanada ..	2	..	..	24	5	..	873	78	115	83	108	1	17	..	317	1,623
Masulipatam ..	85	7	..	29	13	..	131	74	43	170	85	..	63	12	4	716
Nellore ..	..	..	..	75	20	..	798	181	39	223	31	..	12	4	18	1,404
Arco ..	7	..	..	69	70	1	1,130	343	282	577	179	..	40	52	88	2,838
Bellary ..	383	..	..	42	32	1	212	232	153	63	161	..	16	7	57	(a) 1,359
Chingleput ..	1	..	..	..	..	..	561	1	20	99	18	2	3	..	53	778
Madras Town Circle.	..	..	..	..	..	..	16	1	3	10	6	..	3	..	1	40
Cuddalore ..	61	..	..	..	..	..	214	35	35	115	17	1	26	1	9	514
Negapatam ..	31	..	..	..	..	..	261	8	63	145	66	..	9	1	55	639
Trichinopoly ..	47	..	..	78	37	1	1,356	294	191	641	97	..	68	41	63	2,914
Tinnevely ..	23	..	..	1	..	..	647	28	53	80	51	..	26	1	98	1,008
Calicut ..	350	4	4	440	303	4	3,019	51	214	330	852	1	79	2	111	5,773
Total ..	1,024	149	4	927	675	43	9,434	1,444	1,247	2,574	1,813	5	419	130	883	(a) 20,771

(a) Excludes 28 cases wrongly brought into account and included in column 4 of Appendix N.

APPENDIX P.

STATEMENT showing the Demand, Collection and Balance of Excise (Abkari and Opium) Revenue in the Madras Presidency for the year 1899-1900.

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 ..	13	1,83,457	1,83,470	13	1,83,397	1,83,410	..	..	..	..	60	60
Vizagapatam ..	2,961	3,94,157	3,97,118	2,654	3,93,269	3,95,923	307	..	307	..	888	888
Górávari ..	8,581	4,44,318	4,52,899	6,229	4,42,540	4,48,769	2,086	..	2,086	266	1,778	2,044
Kistna ..	2,464	3,80,627	3,83,091	1,805	3,79,824	3,81,629	..	..	..	659	803	1,462
Nellore ..	1,670	1,65,540	1,67,210	1,372	1,65,021	1,66,393	243	..	243	55	519	574
Cuddapah ..	349	1,24,953	1,25,302	204	1,24,869	1,25,073	36	..	36	109	84	193
Anantapur ..	458	1,55,995	1,56,453	164	1,55,978	1,56,142	152	..	152	142	17	159
Bellary ..	619	2,12,825	2,13,444	619	2,12,825	2,13,444	..	..	..	..	..	..
Kurnool ..	3,284	27,055	30,339	1,190	27,017	28,207	186	36	222	1,908	2	1,910
Madras Town	..	..	..	..	..	..	..	..	..	..	..	..
Circle ..	2,406	4,02,324	4,04,730	134	4,02,324	4,02,458	1,404	..	1,404	868	..	868
Chingleput ..	163	1,22,925	1,23,088	163	1,22,658	1,22,821	..	..	..	..	267	267
North Arcot ..	952	2,74,167	2,75,119	940	2,73,845	2,74,785	..	22	22	12	300	312
South Arcot ..	2,484	2,68,935	2,71,419	2,276	2,68,543	2,70,819	137	73	210	71	319	390
Tanjore ..	66	1,30,462	1,30,528	19	1,30,271	1,30,290	47	..	47	..	131	131
Trichinopoly ..	1,263	1,88,237	1,89,500	648	1,87,584	1,88,232	86	..	86	529	653	1,182
Madura ..	793	2,56,900	2,57,693	283	2,55,315	2,55,598	210	..	210	300	1,585	1,885
Tinnevely ..	..	1,92,097	1,92,097	..	1,92,097	1,92,097	..	..	..	..	..	..
Coimbatore ..	1,299	2,74,360	2,75,659	893	2,73,734	2,74,627	53	..	53	353	626	979
The Nilgiris ..	..	2,11,893	2,11,893	..	2,11,893	2,11,893	..	..	..	..	..	..
Salem ..	317	2,84,075	2,84,392	172	2,84,028	2,84,200	145	..	145	..	47	47
South Canara ..	2,909	1,21,062	1,23,971	650	1,20,723	1,21,375	68	..	68	2,191	339	2,530
Malabar ..	1,451	1,70,890	1,72,341	734	1,70,336	1,71,070	534	..	534	183	554	737
Total ..	34,502	49,87,194	50,21,696	21,162	49,78,091	49,99,253	5,694	131	5,825	7,646	8,972	16,618

Country spirits and Toddy combined.

Malabar ..	..	5,777	5,777	..	5,746	5,746	..	..	..	..	31	31
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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 ..	2,520	48,537	46,057	1,466	42,415	43,881	6	..	6	1,048	1,122	2,170
Vizagapatam ..	4,801	87,115	91,916	4,229	83,904	88,133	533	29	562	39	3,182	3,221
Górávari ..	36,445	6,30,544	6,66,989	36,169	6,18,853	6,55,027	213	..	213	63	11,686	11,749
Kistna ..	40,957	3,48,010	3,88,967	37,302	3,24,814	3,62,116	1,637	63	1,700	2,018	23,133	25,151
Nellore ..	5,396	1,12,140	1,17,536	4,894	1,10,607	1,15,501	..	4	4	502	1,529	2,031
Cuddapah ..	2,635	1,21,634	1,24,269	2,204	1,20,511	1,22,715	..	..	..	431	1,123	1,554
Anantapur ..	17,489	3,60,072	3,77,561	16,623	3,52,323	3,68,946	100	..	100	766	7,749	8,515
Bellary ..	12,265	3,59,560	3,71,815	11,645	3,56,319	3,67,964	46	..	46	574	3,231	3,805
Kurnool ..	15,332	3,23,194	3,38,526	3,293	3,12,739	3,16,032	4,654	21	4,675	7,385	10,434	17,819
Madras Town	..	..	..	..	..	..	..	..	..	..	..	..
Circle ..	11,648	5,72,275	5,83,923	6,168	5,68,336	5,74,504	3,573	..	3,573	1,907	3,939	5,846
Chingleput ..	7,517	2,44,624	2,52,141	7,214	2,40,362	2,47,576	119	..	119	184	4,262	4,446
North Arcot ..	14,544	4,09,983	4,24,527	12,931	3,98,967	4,11,898	991	147	1,138	622	10,869	11,491
South Arcot ..	12,450	1,85,676	1,98,126	9,993	1,90,888	1,99,888	706	711	1,417	1,746	4,075	5,821
Tanjore ..	9,639	8,49,465	8,59,104	7,539	8,34,126	8,41,665	1,361	58	1,419	739	15,281	16,020
Trichinopoly ..	2,533	1,90,413	1,92,951	1,619	1,87,972	1,89,591	720	..	720	199	2,441	2,640
Madura ..	20,706	3,49,847	3,70,553	18,541	3,32,014	3,50,555	114	..	114	2,051	17,833	19,884
Tinnevely ..	5,246	1,89,115	1,94,361	3,938	1,85,323	1,89,311	15	..	15	1,243	3,792	5,035
Coimbatore ..	12,146	4,29,935	4,42,081	10,842	4,24,196	4,35,038	955	11	966	349	5,728	6,077
The Nilgiris ..	..	..	..	..	..	..	..	..	..	..	..	..
Salem ..	4,787	5,08,266	5,13,053	4,325	5,06,025	5,10,350	94	7	101	368	2,234	2,602
South Canara ..	4,065	2,94,348	2,98,413	3,728	2,91,070	2,94,798	202	..	202	135	3,278	3,413
Malabar ..	13,605	3,46,532	3,60,137	3,635	3,41,244	3,44,879	6,797	..	6,797	3,173	5,288	8,461
Total ..	2,56,731	69,56,275	72,13,006	2,08,353	68,13,015	70,21,368	22,836	1,051	23,887	25,542	1,42,209	1,67,751

APPENDIX P—cont.

Statement showing the Demand, Collection and Balance of Excise (Abkari and Opium) Revenue in the Madras Presidency for the year 1899-1900—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
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Ganjām ..	..	1,715	1,715	..	1,715	1,715	..	..	..	..	..	..
Vizagapatam ..	..	973	973	..	973	973	..	..	..	..	..	..
Górávari ..	..	3,638	3,638	..	3,638	3,638	..	..	..	..	..	..
Kistna ..	..	3,728	3,728	..	3,728	3,728	..	..	..	..	2	2
Nellore ..	4	2,638	2,642	..	2,638	2,638	4	..	4	..	..	..
Cuddapah ..	21	2,674	2,695	..	2,674	2,674	..	..	..	21	..	21
Anantapur ..	115	5,216	5,331	115	5,216	5,331	..	..	..	..	..	..
Bellary ..	..	2,421	2,421	..	2,421	2,421	..	..	..	..	..	..
Kurnool ..	20	600	620	20	600	620	..	..	..	..	..	..
Madras Town	..	..	..	..	..	..	..	..	..	..	..	..
Circle ..	3,425	1,45,168	1,48,593	550	1,44,315	1,44,865	1,694	..	1,694	1,181	853	2,034
Chingleput ..	..	1,642	1,642	..	1,642	1,642	..	..	..	..	98	98
North Arcot ..	1,077	5,010	6,087	1,077	4,912	5,989	..	..	..	..	..	..
South Arcot ..	..	7,109	7,109	..	7,109	7,109	..	..	..	..	..	..
Tanjore ..	..	2,172	2,172	..	2,172	2,172	..	..	..	..	..	..
Trichinopoly ..	..	2,171	2,171	..	2,171	2,171	..	..	..	..	..	..
Madura ..	..	2,485	2,485	..	2,484	2,484	..	..	..	..	1	..
Tinnevely ..	..	3,412	3,412	..	3,412	3,412	..	..	..	..	..	..
Coimbatore ..	1,288	6,324	7,612	1,288	6,324	7,612	..	..	..	..	..	..
The Nilgiris ..	..	79,847	79,847	..	79,847	79,847	..	..	..	..	..	..
Salem ..	..	4,523	4,523	..	4,523	4,523	..	..	..	..	..	..
South Canara ..	..	464	464	..	464	464	..	..	..	..	..	..
Malabar ..	..	6,023	6,023	..	6,023	6,023	..	..	..	..	..	..
Total ..	5,950	2,89,953	2,95,903	3,050	2,88,999	2,92,049	1,698	..	1,698	1,202	954	2,156

Hemp Drugs.

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.
Ganjám ..	..	8,721	8,721	..	8,721	8,721	..	..	..	..	..	..
Vizagapatam ..	121	4,082	4,203	71	4,082	4,153	50	..	50	..	..	..
Gódvári ..	32	7,471	7,503	32	7,471	7,503	..	..	..	..	..	..
Kistna ..	..	14,444	14,444	..	14,290	14,290	..	..	..	..	154	154
Nellore ..	..	4,946	4,946	..	4,946	4,946	..	..	..	..	..	..
Cuddapah ..	25	3,494	3,519	25	3,494	3,519	..	..	..	..	..	..
Anantapur ..	..	1,524	1,524	..	1,524	1,524	..	..	..	..	..	..
Bellary ..	..	11,998	11,998	..	11,985	11,985	..	..	..	..	13	13
Kurnool ..	..	1,199	1,199	..	1,199	1,199	..	..	..	..	..	..
Madras Town	..	..	..	..	..	..	..	..	..	..	..	..
Circle ..	..	4,326	4,326	..	4,326	4,326	..	..	..	..	..	..
Chingleput ..	..	975	975	..	975	975	..	..	..	..	..	..
North Arcot ..	..	39,308	39,308	..	39,203	39,308	..	..	..	..	..	..
South Arcot ..	..	3,742	3,742	..	3,742	3,742	..	..	..	..	..	..
Tanjore ..	..	10,718	10,718	..	10,718	10,718	..	..	..	..	..	..
Trichinopoly ..	..	7,952	7,952	..	7,952	7,952	..	..	..	..	..	..
Madura ..	820	14,447	15,267	820	14,394	15,214	..	..	..	..	53	53
Tinnevely ..	..	4,097	4,097	..	3,918	3,918	..	..	..	..	179	179
Coimbatore ..	..	4,194	4,194	..	4,194	4,194	..	..	..	..	..	..
The Nilgiris ..	..	693	693	..	673	673	..	..	..	..	20	20
Salem ..	..	1,438	1,438	..	1,397	1,397	..	..	..	..	41	41
South Canara ..	..	9,511	9,511	..	9,511	9,511	..	..	..	..	..	..
Malabar ..	..	16,150	16,150	..	16,150	16,150	..	..	..	..	..	..
Total ..	998	1,75,430	1,76,428	948	1,74,970	1,75,918	50	..	50	..	460	460

APPENDIX P—cont.

Statement showing the Demand, Collection and Balance of Excise (Abkari and Opium) Revenue in the Madras Presidency for the year 1899-1900—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
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Ganjām ..	..	757	757	..	757	757	..	..	..	..	..	..
Vizagapatam ..	..	336	336	..	336	336	..	..	..	..	..	..
Górávari ..	588	3,677	4,265	570	3,580	4,150	..	..	..	18	97	115
Kistna ..	13	1,342	1,355	2	1,308	1,310	11	..	11	..	34	34
Nellore ..	..	2,818	2,818	..	2,818	2,818	..	..	..	..	..	..
Cuddapah ..	3	948	951	..	928	928	3	..	3	..	20	20
Anantapur ..	150	1,214	1,364	..	1,214	1,214	..	..	..	150	..	150
Bellary ..	..	773	773	..	773	773	..	..	..	..	..	..
Kurnool ..	..	1,683	1,683	..	1,683	1,683	..	..	..	..	..	..
Madras Town	..	..	..	..	..	..	..	..	..	..	..	..
Circle ..	1,196	7,596	8,792	87	7,554	7,641	183	..	183	926	42	968
Chingleput ..	163	4,069	4,232	158	3,927	4,085	..	..	..	5	142	147
North Arcot ..	..	5,808	5,808	..	5,808	5,808	..	..	..	..	..	..
South Arcot ..	..	1,053	1,053	..	1,009	1,009	..	..	..	..	44	44
Tanjore ..	468	7,147	7,615	344	6,328	6,672	21	2	23	103	817	920
Trichinopoly ..	68	1,297	1,365	59	1,098	1,157	5	..	5	4	199	203
Madura ..	76	1,350	1,426	58	1,343	1,401	18	..	18	..	7	7
Tinnevely ..	208	2,335	2,543	178	2,248	2,426	11	..	11	19	87	106
Coimbatore ..	248	4,747	4,995	26	4,568	4,594	202	106	308	20	73	93
The Nilgiris ..	..	198	198	..	198	198	..	..	..	..	..	..
Salem ..	8	4,601	4,609	8	4,489	4,497	..	..	..	..	112	112
South Canara ..	..	3,508	3,508	..	3,508	3,508	..	..	..	..	..	..
Malabar ..	5,555	7,807	13,362	961	2,914	3,875	4,132	676	4,808	462	4,217	4,679
Total ..	8,744	65,064	73,808	2,461	58,389	60,840	4,586	784	5,370	1,707	5,891	7,598

Total (Abkari).

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 ..	2,533	2,33,187	2,40,720	1,479	2,37,005	2,38,484	6	..	6	1,048	1,182	2,230
Vizagapatam ..	7,883	4,85,663	4,94,546	6,954	4,82,564	4,89,518	890	29	919	39	4,070	4,109
Górávari ..	45,646	10,89,648	11,35,294	43,000	10,76,087	11,19,087	2,299	..	2,299	347	13,561	13,908
Kistna ..	43,434	7,48,151	7,91,585	39,109	7,23,962	7,63,071	1,648	63	1,711	2,677	24,126	26,803
Nellore ..	7,070	2,88,082	2,95,152	6,266	2,86,030	2,92,296	247	4	251	557	2,048	2,605
Cuddapah ..	3,033	2,58,703	2,56,736	2,433	2,52,476	2,54,909	39	..	39	561	1,227	1,788
Anantapur ..	18,212	5,24,021	5,42,233	16,902	5,16,255	5,33,157	252	..	252	1,068	7,766	8,824
Bellary ..	12,884	5,87,567	6,00,451	12,264	5,84,323	5,96,587	46	..	46	574	3,244	3,818
Kurnool ..	18,636	3,53,731	3,72,367	4,503	3,43,233	3,47,741	4,840	57	4,897	9,293	10,436	19,729
Madras Town	..	..	..	..	..	..	..	..	..	..	..	..
Circle ..	18,675	11,31,689	11,50,364	6,939	11,26,855	11,33,794	6,854	..	6,854	4,882	4,834	9,716
Chingleput ..	7,843	3,74,235	3,82,078	7,535	3,69,564	3,77,099	119	..	119	189	4,671	4,860
North Arcot ..	16,573	7,34,276	7,50,849	14,948	7,22,840	7,37,788	991	169	1,160	634	11,267	11,901
South Arcot ..	14,934	4,66,515	4,81,449	12,274	4,61,293	4,73,567	843	784	1,627	1,817	4,438	6,255
Tanjore ..	10,173	9,99,904	10,10,077	7,902	9,83,615	9,91,517	1,429	60	1,489	842	16,229	17,071
Trichinopoly ..	3,869	3,90,070	3,93,939	2,326	3,86,777	3,89,103	811	..	811	732	3,293	4,025
Madura ..	22,395	6,25,029	6,47,424	19,702	6,05,550	6,25,252	342	..	342	2,351	19,479	21,830
Tinnevely ..	5,454	3,91,056	3,96,510	4,166	3,86,998	3,91,164	26	..	26	1,262	4,058	5,320
Coimbatore ..	14,981	7,19,560	7,34,541	13,049	7,13,016	7,26,065	1,210	117	1,327	722	6,427	7,149
The Nilgiris ..	..	2,92,631	2,92,631	..	2,92,611	2,92,611	..	..	..	..	20	20
Salem ..	5,112	8,02,903	8,08,015	4,505	8,00,462	8,04,967	239	7	246	368	2,434	2,802
South Canara ..	6,974	4,28,893	4,35,867	4,378	4,25,276	4,29,654	270	..	270	2,326	3,617	5,943
Malabar ..	20,611	5,53,179	5,73,790	5,330	5,42,413	5,47,743	11,463	676	12,139	3,818	10,090	13,908
Total ..	3,06,925	1,24,79,693	1,27,86,618	2,35,954	1,23,19,210	1,25,55,174	34,864	1,966	36,830	36,097	1,58,517	1,94,614

APPENDIX P—cont.

Statement showing the Demand, Collection and Balance of Excise (Abkari and Opium) Revenue in the Madras Presidency for the year 1899-1900—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 ..	6,022	33,295	39,317	6,022	25,020	31,042	..	..	..	..	8,275	8,275
Vizagapatam ..	8,045	2,31,953	2,34,998	2,954	2,29,536	2,32,490	91	..	91	..	2,417	2,417
Górávari ..	2,119	2,33,283	2,35,702	909	2,29,808	2,30,717	1,510	..	1,510	..	3,475	3,475
Kistna ..	3,332	1,16,056	1,19,388	3,332	1,14,842	1,18,174	..	..	..	..	1,214	1,214
Nellore ..	184	6,826	7,010	184	6,710	6,894	..	..	..	..	116	116
Cuddapah ..	..	6,159	6,159	..	6,159	6,159	..	..	..	..	..	..
Anantapur ..	351	855	1,206	351	855	1,206	..	..	..	..	..	..
Bellary ..	268	5,282	5,550	268	5,252	5,550	..	..	..	..	..	..
Kurnool ..	2,169	6,863	9,032	2,169	5,491	7,660	..	..	..	..	1,372	1,372
Madras Town	..	..	..	..	..	..	..	..	..	..	..	..
Circle ..	..	77,254	77,254	..	77,254	77,254	..	..	..	..	..	..
Chingleput ..	2,579	1,007	3,586	..	1,007	1,007	2,579	..	2,579	..	..	..
North Arcot ..	..	8,847	8,847	..	8,822	8,822	..	..	..	..	65	65
South Arcot ..	49	2,278	2,327	49	2,221	2,270	..	..	..	..	57	57
Tanjore ..	176	7,120	7,296	176	7,037	7,213	..	..	..	..	83	83
Trichinopoly ..	..	3,936	3,936	..	3,890	3,890	..	..	..	..	46	46
Madura ..	1,303	5,373	6,676	1,054	5,088	6,142	..	..	..	249	285	534
Tinnevely ..	86	2,350	2,436	86	2,273	2,359	..	..	..	..	77	77
Coimbatore ..	932	5,191	6,123	932	4,807	5,239	..	..	..	..	884	884
The Nilgiris ..	..	7,711	7,711	..	7,711	7,711	..	..	..	..	..	..
Salem ..	..	7,345	7,345	..	7,345	7,345	..	..	..	..	..	..
South Canara ..	..	3,101	3,101	..	3,101	3,101	..	..	..	..	..	..
Malabar ..	2,279	15,481	17,760	2,279	15,398	17,677	..	..	..	..	83	83
Total ..	25,194	7,87,606	8,12,800	20,765	7,69,167	7,89,922	4,180	..	4,180	249	18,449	18,698

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.
Ganjám ..	8,555	2,71,482	2,80,037	7,501	2,62,025	2,69,526	6	..	6	1,048	9,457	10,505
Vizagapatam ..	10,928	7,18,616	7,29,544	9,908	7,12,100	7,22,008	981	29	1,010	39	6,487	6,526
Górávari ..	48,065	13,22,931	13,70,996	43,909	13,05,895	13,49,804	3,809	..	3,809	347	17,036	17,383
Kistna ..	46,766	8,64,207	9,10,973	42,441	8,38,804	8,81,245	1,648	63	1,711	2,677	25,340	28,017
Nellore ..	7,254	2,94,908	3,02,162	6,450	2,92,740	2,99,190	247	4	251	557	2,164	2,721
Cuddapah ..	3,033	2,59,862	2,62,895	2,433	2,58,635	2,61,068	39	..	39	561	1,227	1,788
Anantapur ..	18,563	5,24,876	5,43,439	17,253	5,17,110	5,34,363	252	..	252	1,058	7,766	8,824
Bellary ..	13,152	5,92,849	6,06,001	12,532	5,89,605	6,02,137	46	..	46	574	3,244	3,818
Kurnool ..	20,805	3,60,554	3,81,399	6,672	3,48,729	3,55,401	4,840	57	4,897	9,293	11,808	21,101
Madras Town												
Circle ..	18,675	12,08,943	12,27,618	6,939	12,04,109	12,11,048	6,854	..	6,854	4,882	4,831	9,716
Chingleput ..	10,422	3,75,242	3,85,664	7,535	3,70,571	3,78,106	2,698	..	2,698	189	4,671	4,860
North Arcot ..	16,573	7,43,163	7,59,736	14,948	7,31,652	7,46,610	991	169	1,160	634	11,332	11,966
South Arcot ..	14,983	4,68,793	4,83,776	12,323	4,63,514	4,75,837	843	784	1,627	1,817	4,495	6,312
Tanjore ..	10,349	10,07,024	10,17,373	8,078	9,90,652	9,98,730	1,429	60	1,489	812	16,312	17,154
Trichinopoly ..	3,869	3,91,006	3,97,875	2,326	3,90,667	3,92,993	811	..	811	732	3,639	4,071
Madura ..	23,698	6,30,402	6,54,100	20,756	6,10,638	6,31,394	342	..	342	2,600	19,764	22,364
Tinnevely ..	5,510	3,93,406	3,98,916	4,252	3,89,271	3,93,523	26	..	26	1,262	4,135	5,397
Coimbatore ..	15,913	7,24,751	7,40,664	13,981	7,17,323	7,31,304	1,210	117	1,327	722	7,311	8,033
The Nilgiris ..		3,00,342	3,00,342		3,00,322	3,00,322		..			20	20
Salem ..	5,112	8,10,248	8,15,360	4,555	8,07,807	8,12,312	239	7	246	868	2,434	2,502
South Canara ..	6,974	4,31,994	4,38,968	4,378	4,28,377	4,32,755	270	..	270	2,326	3,617	5,943
Malabar ..	22,890	5,68,660	5,91,550	7,609	5,57,811	5,65,420	11,463	676	12,139	3,818	10,173	13,991
Total ..	3,32,119	1,32,67,299	1,35,99,418	2,56,729	1,30,88,367	1,33,45,096	39,044	1,966	41,010	36,346	1,76,966	2,13,312

APPENDIX Q.

COMPARATIVE Statement of Collections of Excise Revenue for the year 1899-1900 according
to the Demand, Collection and Balance Statement.

Districts.	COUNTRY SPIRITS.		COUNTRY SPIRITS AND TODDY COMBINED.		TODDY.		FOREIGN LIQUOR.		HEMP DRUGS.	
	1898-99.	1899-1900.	1898-99.	1899-1900.	1898-99.	1899-1900.	1898-99.	1899-1900.	1898-99.	1899-1900.
1	2	3	4	5	6	7	8	9	10	11
1. Ganjam ..	Rs. 2,22,601	Rs. 1,83,410	Rs. ..	Rs. ..	Rs. 42,080	Rs. 43,881	Rs. 2,045	Rs. 1,715	Rs. 2,814	Rs. 8,721
2. Vizagapatam ..	3,82,662	3,95,923	..	..	85,639	88,133	851	973	2,363	4,153
3. Godavari ..	4,68,860	4,48,769	..	..	6,66,247	6,55,027	4,882	3,638	4,900	7,503
4. Kistna ..	4,58,862	3,81,629	..	..	3,70,688	3,62,116	4,882	3,726	3,085	14,290
5. Nellore ..	2,23,428	1,66,393	..	..	1,27,977	1,15,501	3,004	2,638	3,901	4,946
6. Cuddapah ..	1,48,634	1,25,073	..	..	1,27,958	1,22,715	3,599	2,674	1,544	3,519
7. Anantapur ..	1,45,814	1,56,142	..	..	3,05,213	3,68,846	4,648	9,231	537	1,524
8. Bellary ..	2,26,833	2,13,444	..	..	8,28,725	8,67,964	1,751	2,421	7,093	11,985
9. Kurnool ..	70,716	28,207	..	..	2,89,055	3,16,082	667	620	140	1,199
10. Madras Town Circle ..	4,14,894	4,02,458	..	..	5,60,059	5,74,504	1,67,045	1,44,865	5,896	4,326
11. Chingleput ..	1,29,454	1,22,821	..	..	2,36,098	2,47,576	1,875	1,642	1,067	975
12. North Arcot ..	3,31,963	2,74,785	..	..	3,89,081	4,11,898	21,652	6,989	20,983	39,308
13. South Arcot ..	3,11,861	2,79,819	..	..	1,75,535	1,90,888	5,741	7,109	2,720	3,742
14. Tanjore ..	1,67,606	1,30,290	..	..	9,07,381	8,41,665	2,885	2,172	9,184	10,718
15. Trichinopoly ..	2,28,539	1,88,232	..	..	1,86,650	1,89,591	3,711	2,171	5,250	7,952
16. Madura ..	2,53,847	2,55,598	..	..	3,83,129	3,50,555	2,700	2,484	11,648	15,214
17. Tinnevely ..	1,71,328	1,92,097	..	..	2,03,787	1,89,811	3,894	3,412	2,529	3,918
18. Coimbatore ..	3,37,566	2,74,627	..	..	4,41,255	4,35,038	16,546	7,612	1,910	4,104
19. The Nilgiris ..	2,26,680	2,11,893	..	..	..	..	99,148	79,847	604	678
20. Salem ..	3,03,658	2,84,200	..	..	4,98,067	5,10,350	3,528	4,523	1,124	1,397
21. South Canara ..	1,37,668	1,21,373	..	..	3,04,128	2,94,798	491	464	5,661	9,511
22. Malabar ..	1,60,016	1,71,070	1,708	5,746	3,63,989	3,44,879	4,400	6,023	12,170	16,150
Total ..	55,13,489	49,99,253	1,708	5,746	69,43,741	70,21,368	3,59,940	2,92,049	1,13,023	1,75,918

Districts.	MISCELLANEOUS.		TOTAL, ABKARI.		OPIUM.		GRAND TOTAL (EXCISE).		Increase or decrease.
	1898-99.	1899-1900.	1898-99.	1899-1900.	1898-99.	1899-1900.	1898-99.	1899-1900.	
12	13	14	15	16	17	18	19	20	
1. Ganjam ..	Rs. 744	Rs. 757	Rs. 2,70,284	Rs. 2,38,484	Rs. 33,773	Rs. 31,042	Rs. 3,04,063	Rs. 2,69,526	Rs. 34,537
2. Vizagapatam ..	2,167	336	4,73,682	4,89,518	1,95,787	2,32,490	6,69,469	7,22,008	52,539
3. Godavari ..	2,871	4,150	11,37,760	11,19,087	2,59,234	2,30,717	13,96,994	13,49,804	47,190
4. Kistna ..	841	1,310	8,43,358	7,63,071	67,357	1,18,174	9,10,715	8,81,245	29,470
5. Nellore ..	1,530	2,818	3,59,840	2,92,296	6,699	6,894	3,66,539	2,99,190	67,349
6. Cuddapah ..	1,107	928	2,82,842	2,54,909	4,416	6,159	2,87,258	2,61,068	26,190
7. Anantapur ..	969	1,214	4,57,181	5,33,157	1,596	1,206	4,58,777	5,34,363	75,586
8. Bellary ..	2,780	773	5,68,182	5,96,587	6,382	5,550	5,74,564	6,02,137	27,573
9. Kurnool ..	1,881	1,683	3,62,458	3,47,741	6,403	7,660	3,69,881	3,55,401	13,480
10. Madras Town Circle ..	13,407	7,641	11,61,301	11,33,794	75,816	77,254	12,37,117	12,11,048	26,069
11. Chingleput ..	3,481	4,085	3,71,975	3,77,099	858	1,007	3,72,833	3,78,106	5,273
12. North Arcot ..	6,142	5,803	7,69,821	7,37,788	6,461	8,822	7,76,222	7,46,610	29,612
13. South Arcot ..	3,377	1,009	4,99,234	4,78,567	2,877	2,270	5,02,111	4,76,837	25,274
14. Tanjore ..	6,202	6,672	10,93,258	9,91,517	6,721	7,213	10,98,979	9,98,730	1,00,249
15. Trichinopoly ..	1,117	1,157	4,25,267	3,89,103	4,859	3,880	4,30,126	3,92,993	37,133
16. Madura ..	1,825	1,401	6,03,149	6,25,562	4,039	6,142	6,07,188	6,31,394	24,206
17. Tinnevely ..	4,416	2,426	3,85,954	3,91,164	2,429	2,359	3,88,383	3,93,523	5,140
18. Coimbatore ..	5,759	4,594	8,03,036	7,26,065	4,761	5,239	8,07,797	7,31,304	76,493
19. The Nilgiris ..	120	198	3,26,547	2,92,611	8,606	7,711	3,35,153	3,00,322	34,831
20. Salem ..	4,126	4,497	3,10,503	8,04,867	5,953	7,345	8,16,456	8,12,312	4,144
21. South Canara ..	4,461	3,508	4,52,309	4,29,654	3,055	3,101	4,55,364	4,32,755	22,609
22. Malabar ..	4,491	3,875	5,47,774	6,47,743	17,026	17,677	5,64,800	6,65,420	100,620
Total ..	73,814	60,840	1,30,05,715	1,25,65,174	7,24,054	7,89,922	1,37,29,769	1,33,45,096	3,84,673

APPENDIX R.
IMPERIAL FORM No. I.—Excise Revenue and Net Revenue for 1899-1900.

DETAIL OF GROSS RECEIPTS DURING THE YEAR BY DISTRICTS FROM																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																															
Districts.	Country spirits and fermented liquors.													Opium and its preparations including poppy heads.																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																	
	Imported liquors and spirits excised at the tariff rate of duty.						Fermented liquors.							Drugs, other than opium, and miscellaneous.						Fines, forfeitures and miscellaneous.																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																											
	Duty on country spirits excised at the tariff rate of duty.			Total.			Beer.			Totally.				Total.			Duty.			License fees.			Rentals.			Duty.			Total.			Pines and forfeitures.			Miscellaneous.			Total.																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																									
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	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.	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.	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.	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.	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.	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.	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.	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.	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.	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.	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.	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.	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.	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.	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.	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.	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.	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.	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.	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.	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.	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.	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.	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.	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.	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.	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.	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.	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.	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.	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.	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.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.

APPENDIX R—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 23 of Form I.
	Muhamma- dane.	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 pre- parations, column 19 of Form I.	From other than opium, column 23 of Form I.	
				Country spirits, column 16 of Form III.	Country fermented liquors, column 17 of Form III.	Opium and its preparations, column 20 of Form III.	Other drugs, column 23 of Form III.				
1	2	3	4	5	6	7	8	9	10	11	12
Ganjām ..	5,514	1,891,289	1,896,803	(a) 2,581	(a) 4,555	22,056	(a) 59,551	1,207	163	46	rs.
Vizagapatam ..	22,554	2,780,438	2,802,992	(a) 7,484	(a) 3,181	14,374	(a) 150,266	1,730	829	15	..
Godāvāri ..	41,042	2,037,740	2,078,782	(a) 1,482	(a) 1,581	4,620	(a) 78,495	5,327	1,105	36	..
Kistna ..	108,567	1,747,015	1,855,582	2,050	1,575	26,508	71,369	4,028	636	77	..
Nellore ..	78,185	1,385,551	1,463,736	3,977	2,039	54,212	86,102	1,944	47	34	..
Cuddapah ..	119,564	1,152,508	1,272,072	2,580	2,120	55,307	97,852	1,969	48	28	..
Anantapur ..	53,185	674,799	727,984	2,996	973	72,798	48,532	7,286	17	21	..
Bellary ..	83,918	796,773	880,691	3,796	1,540	58,718	41,938	6,629	63	136	..
Kurnool ..	97,416	720,355	817,811	2,427	956	38,943	62,909	4,217	94	15	..
Madras Town Circle ..	61,902	615,088	676,990	6,154	1,440	37,611	18,805	16,571	1,782	64	..
Chingleput ..	18,687	959,769	978,456	4,388	2,113	88,951	163,076	3,802	10	10	..
North Arcot ..	96,069	2,019,418	2,114,487	3,627	1,804	72,913	84,579	3,276	42	190	..
South Arcot ..	58,661	2,104,190	2,162,851	2,670	4,972	196,623	135,178	2,168	10	17	..
Tanjore ..	119,864	2,108,250	2,228,114	9,903	1,074	123,784	123,784	4,372	32	48	..
Trichinopoly ..	38,271	1,334,446	1,372,717	5,141	5,010	162,624	106,055	2,768	28	68	..
Madura ..	160,144	2,448,260	2,608,404	5,446	2,838	173,894	93,157	2,333	23	58	..
Tinnevely ..	95,951	1,820,144	1,916,095	6,669	2,672	191,610	106,450	2,008	12	20	..
Coinbatore ..	43,947	1,960,892	2,004,839	3,397	2,163	100,242	117,932	3,578	26	21	..
The Nilgiris ..	4,600	95,197	99,797	3,219	..	24,949	49,899	29,233	773	67	..
Salem ..	61,505	1,901,086	1,962,591	3,973	2,119	103,294	140,186	4,072	37	7	..
South Canara ..	111,933	940,376	1,052,359	1,634	789	105,236	32,886	3,959	29	90	..
Malabar ..	769,857	1,872,071	2,641,928	(b) 3,699	(b) 1,734	97,849	(b) 69,409	1,997	67	61	..
Total ..	2,250,386	33,365,695	35,616,081	3,337	1,897	32,437	79,346	3,459	234	50	3,482

(a) Arrived at on the population of the districts exclusive of the Agency tracts in which the Abkari Act I of 1886 is not in force.
(b) Arrived at on the population of the districts exclusive of that for Anjengo and Tangasseri.

GOVERNMENT ORDER, No. 1265, R.D., 22ND DECEMBER 1900.

117 [G.O., No. 1265, R.D., 22ND DEC. 1900.

GOVERNMENT OF MADRAS.
REVENUE DEPARTMENT.

READ—the following Proceedings of the Board of Revenue (Separate Revenue),
No. 265, dated 6th October 1900:—

The Hon'ble Mr. J. THOMSON.

Resolution—No. 265, dated 6th October 1900.

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 1899–1900.

2. It regrets that the report is some days behind the due date. The delay is due to great pressure of work and the fact that its office which gave up a number of clerks from 1st April on the amalgamation with the Customs department coming into force has not yet received final sanction for the additional hands, the appointment of whom has been approved by Government. In the circumstances it has been found impossible to avoid some arrears.

(True Extract.)

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

(True Copy.)

(Signed) J. W. SIMPSON,
Acting Assistant Secretary.

To the Secretary to Government, Revenue Department.

Copy to all Collectors.

„ „ Deputy Commissioners.
„ „ Assistant Commissioners.
„ to the Inspector, Madras Town Circle.
„ „ Accountant-General, Madras.

ORDER—No. 1265, Revenue, dated 22nd December 1900.

Separate Revenue No. 211.

With the Proceedings read above, the Board of Revenue submits its report on the administration of the excise revenue during the year 1899–1900. The report is full and calls for but few remarks.

2. COUNTRY SPIRITS A—*The Excise system.*—The area under the excise system, which is in force throughout the greater portion of the Presidency, underwent some alterations. It was extended to an agency village in Vizagapatam and to the Udupi and Coondapoor taluks in South Canara; but it was abandoned in 100 hill villages in Ganjam and also in the Chavakkat Deputy Tahsildar's division in Malabar.

3. *Manufacture and supply.*—In the Ganjám, Vizagapatam, Kistna, South Canara and Malabar districts, the monopoly of manufacture and supply was granted on tender. The first two districts were supplied from the distillery at Vizagapatam by the Vizagapatam Commercial Corporation, Kistna from the Nellikuppam distillery by the East India Distilleries Company, and the two West Coast districts with toddy-arrack from three Government distilleries in Malabar which were leased to M.R.Ry. T. Ratnasami Nadar. In the last two districts, the supply of jaggery or molasses arrack by any private distiller was also permitted. Nowhere was any complaint made of inadequacy of the supply from the distilleries or of the quality of spirits supplied.

In the remaining excise tracts, the private distillery supply system was in force. Eight distilleries competed for the supply, though eleven were licensed. Thirteen warehouses were also licensed against four in 1898-99, but one warehouse at Suramangalam (Salem district) was not opened. The issues from the Nellikuppam distillery continued to be large; but the quantity issued fell from 69 per cent. to 57 per cent. of the total consumption of the tracts.

4. *Distribution to retail vendors.*—To facilitate distribution to retail vendors, 436 wholesale depots were opened by private persons—a decrease of 102 as compared with 1898-99. They issued 92 per cent. of the supply obtained by renters and shopkeepers.

5. *Vend.*—The privilege of sale to consumers was sold by shops except in portions of the six marginally-noted districts. In the excepted tracts it was sold in blocks of shops. In Malabar and South Canara, in which the lease commences from 1st October, the rental for the year ending 30th September 1900 amounted to Rs. 61,706 against Rs. 71,567 in 1898-99. In the remaining districts the rentals for the official year aggregated Rs. 12,68,857—a decrease of Rs. 3,47,050 which is attributed in general to the unpropitious season, the existence of plague and distress, to combination at the auction sales, and losses in the previous year.

6. *Consumption.*—The aggregate consumption of country spirits in the excise tracts amounted to 745,737 gallons of proof strength—a decrease of 34,284 gallons. The decrease was heavy in Kistna, Nellore, Anantapur, Bellary, Kurnool, North Arcot, South Arcot, Tanjore, Trichinopoly, Coimbatore, the Nilgiris and Salem and is ascribed generally to the unfavourable character of the season and increased resort to toddy. Restrictions on fairs and festivals on account of plague, and the high prices charged by certain distillers are also assigned in some districts as other causes of diminished consumption.

7. *Taxation per gallon.*—The subjoined statement shows the incidence of taxation per gallon of proof strength during the last three years:—

		1897-98.	1898-99.	1899-1900.
		RS.	RS.	RS.
Issues (London proof-gallons)		9,22,171	7,80,021	7,45,737
2 (a) Excise duty		37,27,128	31,51,089	30,06,222
(b) Monopoly of vend		16,83,115	16,81,497	13,35,601
Total		54,10,243	48,32,586	43,41,823
3 (a) Excise duty per gallon		4 0 8	4 0 8	4 0 6
(b) Monopoly of vend per gallon		1 13 2	2 2 6	1 12 8
Total		5 13 10	6 3 2	5 13 2

The incidence for the excise tracts declined and was less than the tariff rate of duty by As. 2-10. The incidence exceeded the tariff rate in fourteen districts, and in four of them—Kistna, Nellore, Madras and the Nilgiris—it varied from Rs. 7-1-6 to Rs. 7-8-9.

8. *B. The renting system.*—The tracts under this system comprised the Gódvári district, certain villages in Ganjám and Vizagapatam and some outlying places in

Kistna and Malabar. The privilege of manufacturing and selling spirits in these tracts was sold or leased out for Rs. 5,83,248.

9. *Toddy.*—The tree-tax system was extended to an Agency village in the Vizagapatam district and discontinued in the Chavakkát Deputy Tahsildar's division in Malabar. In all the tracts under this system the privilege of vend was sold by shops except in parts of the Gódvári district. The rentals amounted to Rs. 36,30,398 and the tree-tax, including the transport duty on toddy imported from Hyderabad, to Rs. 37,59,823. The total demand was thus Rs. 73,90,221—a decrease of Rs. 41,134 as compared with the previous year. The net revenue by the tree-tax system in all but the two West Coast districts after deducting the cost of the establishments was 16.29 lakhs more than the average net revenue of the three years prior to the introduction of the system. It has been successful in every district except Cuddapah and Bellary. In these districts it has not hitherto had a fair trial owing to a succession of unfavourable seasons.

10. *FOREIGN LIQUOR.*—The revenue under this head is derived from license fees and the duty on methylated spirits, country beer and locally-made spirits excised at tariff rates. The total demand amounted to Rs. 2,90,882 against Rs. 3,71,571 in the preceding year. Three breweries were at work during the year.

11. *INCIDENCE OF TAXATION.*—Taking arrack and toddy together, the average incidence of taxation per head of population was As. 5-6—a decrease of 3 pies as compared with the previous year. As usual, the incidence was very high in the Nilgiris (Rs. 2-2-0) and Madras (Rs. 1-7-0). It exceeded half a rupee in Anantapur (As. 11-4), Bellary (As. 10-4) and Gódvári (As. 8-7). It was lowest in Ganjám (As. 2-2).

12. *RETAIL SHOPS.*—The number of shops opened during the year throughout the whole Presidency was 28,406 or 3,152 fewer than in 1891-92, since which year the number has been steadily falling. There was, however, as compared with the previous year, a slight increase of 407 during the year, the increase being almost wholly under toddy shops. The increase appears to have been necessary to satisfy the reasonable demands of the drinking population.

13. *INTOXICATING DRUGS PREPARED FROM THE HEMP PLANT.*—The cultivation of the hemp plant was as in the previous year restricted to the Bápátla taluk of the Kistna district and to the Javadi hills of North Arcot. In all 263 licenses were issued for cultivation. To facilitate supply of the intoxicating drugs 29 wholesale depots were licensed; and the privilege of retail vend was sold by auction to 433 licensees. The quantity of the drugs retailed was 40,883 seers. The demand, including duty, amounted to Rs. 1,72,756 against Rs. 1,13,508 in the previous year.

14. *FINANCIAL RESULTS.*—The total current demand under "Abkári" amounted to 124.80 lakhs—a decrease of 5.36 lakhs as compared with the preceding year. There was a steady increase until 1896-97; but since then it has declined owing to the fall in the consumption of country spirits.

Including arrears, the gross demand amounted to 127.87 lakhs, of which 125.55 lakhs were collected and .37 of a lakh was written off, leaving a balance of 1.95 lakhs outstanding at the end of the year.

15. *MEASURES FOR THE PROTECTION OF THE REVENUE.*—Including the cases pending at the beginning of the year, 22,493 persons were charged with offences against the Abkári laws—a decrease of 3,030. The number of persons released for want of sufficient evidence was 584 and 2,083 persons were released for other reasons. The number of persons tried by the magistracy was 19,233, of whom only 459 were acquitted. As in the preceding year 50 per cent. of the offences reported related to illicit manufacture of toddy and about 13 per cent. to unlicensed sales. The number of searches fell from 2,755 to 2,450, of which 548 were unsuccessful. The Government notices with approval the Board's instructions that as far as possible searches should be conducted by superior officers in person, and that except on very special grounds no search should be made without a warrant.

16. *OPIMUM.*—The total imports during the year amounted to 506½ chests of 140½ lb. against 482 chests in the preceding year. The quantity retailed for consumption was 68,512 lb. against 65,237 lb. in 1898-99. The average consumption per

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head of population was .077 of a tola. The consumption was high in Góddavari (.440 of a tola), Vizagapatam (.254 of a tola), Kistna (.222 of a tola) and Madras (.221 of a tola). The four northern districts alone absorbed more than four-fifths of the total consumption of the Presidency. The number of shops opened for the sale of opium and its preparations was 1,098 against 1,059 in the previous year.

The pass duty on opium, excluding the amount adjusted on account of supplies to Travancore and Cochin, amounted to Rs. 3,54,550. Adding to this the rents for the privilege of vend and miscellaneous revenue, the total demand, arrears and current, amounted to Rs. 8,12,800. Of this sum, Rs. 7,89,922 were collected and Rs. 4,180 were written off, leaving a balance of Rs. 18,698 outstanding at the end of the year.

17. The thanks of the Government are due to the Hon'ble Mr. Thomson for the ability with which he administered the department during the year. His Excellency the Governor in Council is glad to note the commendation passed by the Commissioner on Messrs. McMaster, Bennett and Sherman.

(True Extract.)

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

To the Board of Revenue (Separate Revenue).

Endorsement No. 1265A.

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

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

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