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REPORT
ON THE
ADMINISTRATION OF THE ABKARI REVENUE IN THE PRESIDENCY OF FORT ST GEORGE FOR THE YEAR 1901-02

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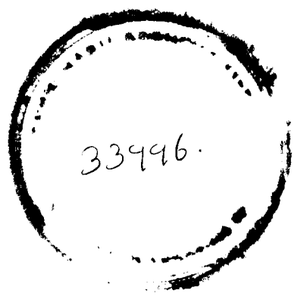
MADRAS:
PRINTED BY THE SUPERINTENDENT, GOVERNMENT PRESS.
1902.



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ADMINISTRATION REPORT

OF THE

MADRAS ABKÁRI DEPARTMENT

FOR 1901-1902.

CHAPTER I.—INTRODUCTORY.

Two important changes in the system of Excise Administration in the Madras Presidency took effect from the beginning of the year. Firstly, as stated in paragraph 25 of last year's report, there was a general reversion to the contract distillery supply system in all areas in which the private distillery supply system had been in force. The contract areas were made coterminous with districts, except that the Wynaad taluk of the Malabar district formed a separate area; in all except the Wynaad, the contractors were bound to maintain one or two central sources of supply—distilleries or warehouses—and also to establish wholesale depots in selected localities and to sell there at rates fixed just sufficiently above the contract rates for supply at the distilleries and warehouses to cover the cost of transport and other incidental expenses. Messrs. Parry & Co.'s contract for the two West Coast districts (exclusive of the Wynaad) was in force until the 30th September and the Deccan Sugar and Abkári Company's contract for the Gódávari district subsisted till the end of the year; but tenders were invited for the exclusive supply of spirits to the remaining areas for the three years ending on the 31st March 1904, the terms of the tenders being the price per gallon at which the tenderer was prepared to sell at the central sources of supply in each area. The contracts were given as far as possible to distillers who had a local connection with the areas to be supplied. Secondly, as stated in paragraph 81 of last year's report, the import of opium on private account from Indore and elsewhere in India was prohibited. All opium is now purchased on behalf of Government in Bombay and distributed from two storehouses—one in Madras and the other at Cocanada.

2. On the expiry of their West Coast contract, on the 30th September, Messrs. Parry & Co. were, after a call for tenders, granted a fresh contract for two years, under which they obtained the exclusive privilege of supplying jaggery (or molasses) arrack as well as toddy arrack; and at the same time the excise duty in Malabar, which was till then Rs. 1-8-6 per gallon of 30° under-proof was raised to the level of that in South Canara (Rs. 1-13-3), and the tree-tax on cocoanut and sago trees in South Canara was raised to the rate in force in Malabar.

Other minor changes were that the minimum selling prices fixed for arrack shops in Ganjám were put on a level with those in Vizagapatam; the arrack revenue of the Gunupur Agency of the Vizagapatam district which had for some years been leased as a farm to Messrs. Ripley and Co., was taken under direct Government management

and the shops were sold separately; similarly the independent sale of shops was introduced into the Wynaad which was formerly sold as a vend area; Act I of 1886 was brought into force in five additional villages of the Golgonda taluk of the Vizagapatam district; the rates of tree-tax in the Kollegal taluk and the Talavadi firka of the Satyamangalam taluk of the Coimbatore district were raised to an equality with the rates in force in the rest of the district; the separate sale of toddy shops was extended to the whole of the tree-tax area of the Gódávari district; the separate sale of opium shops was introduced into the Madras Town Circle, the whole of the districts of Ganjám, Nellore, Cuddapah, Chingleput, South Arcot and Malabar, and parts of Vizagapatam, Gódávari, Bellary, Kurnool, North Arcot, Madura, Tinnevelly, the Nilgiris and Salem, and the ganja cultivators on the Javadi hills and at Daggupad were precluded from holding any interest in shops or depots for the sale of hemp drugs.

3. A copy of the "Memorandum on Excise Administration in India" so far as it is concerned with intoxicating liquors, with intoxicating drugs prepared from the hemp plant and with opium, is attached with all 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.

* (On page 21.)

CHAPTER II.—THE EXCISE SYSTEM.

Contract Distillery Supply System.

4. The contract distillery supply system was in force throughout the Presidency except in the non-excise tracts in the agency portions of Ganjám, Vizagapatam and Gódávari, the Munagala and Lingagiri zamindaris of the Nandigama taluk of Kistna, and the Chavakkat Deputy Tahsildar's division, the Attapadi valley of the Walavanad taluk and British Cochin with its seventeen outlying pattoms in Malabar.

Contract distillery supply tracts.

5. As stated above, the Deccan Sugar and Abkári Company's contract for the supply of arrack to the Gódávari district continued till the end of the year, and Messrs. Parry & Co. were given a fresh contract for South Canara and the excise areas of Malabar (excluding the Wynaad) when their formerly existing contract expired on the 30th September 1901. In the first half of the year both they and M.R.Ry. T. Ratnasami Nadar brought jaggery or molasses arrack into these two districts, though the latter made no serious attempt at competition. Under their new contract, Messrs. Parry & Co. had the monopoly of the supply of all kinds of country liquor. They paid no fee for the monopoly, the terms on which tenders were called for having been the prices at which tenderers were prepared to supply cocoanut toddy arrack at the Chavakkat or the Chavakkat and Cannanore distilleries, palmyra toddy arrack at the Parli distillery and jaggery or molasses arrack at central warehouses. They were required to pay Rs. 3,000 per annum for the use of the Government distilleries and plant, and Rs. 200 per annum for the privilege of supplying Malabar arrack from the Chavakkat distillery to foreign liquor dealers in the Presidency; to open warehouses at Mangalore, Udipi and Calicut for arrack of all three kinds; to open wholesale depots at all places in which they might be wanted; to stock in each depot all three kinds of arrack or such kind or kinds as the Collector might order; and to limit their charges at the depots within a scale calculated by the Board to cover the transport and other expenses to each depot. Early in the year it was found that the Chavakkat distillery alone could supply all the cocoanut toddy arrack required and the Cannanore distillery was closed as a distillery in July 1901, after which it was used as a warehouse. The warehouse at Gangoli was closed at the end of September as the contractors were not bound to keep one there under the new contract.

Privilege of manufacture and supply.

The toddy required for distillation at the Parli and Cannanore distilleries was drawn from trees that had paid the usual tree-tax and the rate of rebate per proof gallon of spirit distilled continued to be four and half annas for the former distillery which uses palmyra toddy, and six annas for the latter where the spirits were distilled from cocoanut toddy.

The contractors paid, in all, Rs. 12,426–8–0 as tree-tax, of which Rs. 7,506–15–4 was returned to them as rebate and Rs. 1,798–2–0 more as a proportionate refund of the tree-tax paid for trees marked for the Cannanore distillery but not fully utilized in consequence of the closure of the distillery on the 15th July. The toddy used for distillation in the Chavakkat distillery was drawn from trees situated in the Chavakkat Deputy Tahsildar's division and therefore paid no tree-tax.

The successful tenderers for the privilege of supplying the remaining excise areas of the Presidency are shown below:—

Ganjám	F. J. V. Minchin, Esq. (the Aska distiller).
Vizagapatam	The Vizagapatam Commercial Corporation (the Vizagapatam distillers).
Kistna, Nellore and Cuddapah	The Deccan Sugar and Abkári Company, Limited, (the Samalkot distillers).
Anantapur and Kurnool	M.R.Ry. Mula Venkata Rungiah (the Tadpatri distiller).
Bellary	M.R.Ry. Kumara Setti and M.R.Ry. M. Venugopaul Naidu (the Bellary distillers).
Madras	Messrs. William Coleridge & Co. [the Veyasarpadi (Madras) distillers].
Chingleput, Madura and Tinnevelly	M.R.Ry. T. Ratnasami Nadar (the Renigunta and Tachanallur distiller).
North Arcot, South Arcot, Tanjore, Trichinopoly and Salem and Wynaad taluk	The East India Distilleries and Sugar Factories, Limited (the Nellikuppam distillers).
Coimbatore	M.R.Ry. A. T. Tiruvengadasami Mudaliar, (the Coimbatore distiller).
The Nilgiris	M.R.Ry. Rungiah Gownden (the Arvanghat distiller), who transferred his interest to M.R.Ry. Samana Nayudu from September 1901 to March 1902, and M.R.Ry. A. T. Tiruvengadasamy Mudaliar (the Coimbatore distiller).

6. Appendix B * shows the distilleries and warehouses established by the excise contractors in the Presidency, the particulars of issues therefrom to wholesale depot-keepers, renters and shop-keepers, and the prices charged per gallon of 30° under-proof of each kind of country spirits.

* (On page 24.)

Wholesale depots.

7. Five hundred and thirty-three licenses for the wholesale vend of country spirits were issued during the year against 544 in 1900–1901 and 521 depots were actually opened against 527 in the previous year. Of the licenses granted, 251 were taken out by supply contractors free of fee and the remaining 282 by private individuals on payment of Rs. 10 per annum each in the low duty areas of Malabar and Rs. 15 per annum elsewhere. The Collector of each district decided in what places depots were necessary and what minimum stock should be kept in each depot; and the supply contractors were bound to open depots in those places unless they were opened and worked satisfactorily by private individuals. In most districts depot-keepers, whatever the situation of their depots, were not allowed to charge more than two annas per gallon, irrespective of strength, in excess of the rates charged by the contract suppliers at the central source of supply; but for the Nilgiris the allowance was fixed at three annas per gallon; in South Canara and Malabar different rates were fixed for each depot, varying from one to four annas per gallon in the former and from one to five annas per gallon in the latter; and in the Wynaad taluk the contractors' central source of supply was a depot at Vayitri at which they were allowed to charge Rs. 1–3–5 per gallon of 20° under-proof and private individuals were allowed to open depots elsewhere with an allowance of from three to six annas per gallon. It was soon found that there was a tendency on the part of private individuals to open depots at places near the central distillery or warehouse and in places where the custom was large enough to make the business profitable, leaving only the more remote and less paying depots to the contractors; and it had to be recognised that the contractors' liability to be called upon to open the unprofitable depots gave them a claim to those which were more profitable; and several depots originally opened by private persons were closed in favour of new depots worked by the contractors. There were few cases in which depot-keepers tried

to charge higher prices than those allowed. The contractors' licenses penalized any excessive rates and where private depot-keepers exceeded the limit, their licenses were cancelled and the contractors required to open fresh depots in their place. The instructions issued for the frequent inspection of depots received attention and it is reported that accounts were duly maintained.

8. Appendix C * shows the quantities of country spirits issued from wholesale depots to vend renters and independent shop-keepers and the prices charged per gallon of 30° under-proof.

* (On page 26.)

Adequacy of supply.

9. In the Madras Town Circle the contractors' tender was for the supply of molasses arrack at nine annas and jaggery arrack at eleven annas per gallon of 30° under-proof, but they were unable to obtain molasses; the shop-keepers were entitled to obtain spirits at nine annas a gallon and they therefore had to supply jaggery arrack at this rate, probably at some loss to themselves. Towards the end of the year they obtained permission to buy molasses arrack from the Samalkot distillery, but actually made no purchases. They managed however to maintain the minimum stock of 5,000 gallons of 30° under-proof fixed for the Veyasarpady distillery but were fined Rs. 20 for not keeping the requisite stock at their depots. In Chingleput the contractor M.R.Ry. T. Ratnasami Nadar was fined, in all Rs. 172, for short stocks at the Renigunta distillery, the Conjeeveram warehouse and his depots. In South Canara there was a failure of supply of cocoanut toddy arrack for some days in September 1901. In Malabar the contractors were frequently reported for not maintaining the minimum stocks prescribed for the different distilleries and warehouses and in one instance were fined Rs. 150 by the Collector for delay in supplying liquor to applicants; but their stocks appear generally to have been adequate.

Quality of spirits.

10. The quality of spirits supplied by the several contractors was good and there have been no complaints except with regard to a certain quantity of palmyra toddy arrack supplied to the South Canara district.

Privilege of vend.

11. There was no change in the number of vend areas in Ganjám (37) or Vizagapatam (21), while in Gódávari there was no occasion for any change, as the 64 vend areas were under lease for eighteen months from October 1900. In Kistna the number was reduced from 52 to 51.

The system of selling shops separately was extended to three more towns in the Chicacole taluk of Ganjám and to the Wynaad taluk of Malabar.

Rentals.

12. The fall in the rentals obtained in Gódávari from Rs. 3,97,836 for the year ending on the 30th September 1900 to Rs. 1,58,908 for the eighteen months' lease commencing from October 1900 has been explained in paragraph 11 of the report for 1900–1901.

In South Canara and Malabar except the Wynaad, the rentals for the toddy year 1901–1902 amounted to Rs. 23,385 and Rs. 37,176 against Rs. 20,579 and Rs. 39,483 for the previous lease. The decrease in Malabar was due to the enhancement of the excise duty and the results of the two districts together may be regarded as fairly satisfactory.

In the rest of the excise tracts of the presidency the lease is for the official year and the total rentals obtained amounted to Rs. 13,77,308 or Rs. 1,03,298 more than in 1900–1901, the increase occurring mainly in the Ganjám, Kurnool, Nellore, South Arcot and Tinnevelly districts. In the first two it was attributed to better agricultural prospects and keen competition; in Nellore to the assurance of adequate wholesale supply brought by the introduction of the contract distillery system; in South Arcot to the large increase in consumption during 1900–1901 and the good ground-nut crops, and in Tinnevelly to favourable season and the construction of the Tinnevelly-Quilon Railway. In the North Arcot district, there was a decrease of over Rs. 20,000, attributed to the adverse state of the season.

There was a combination amongst the purchasers of arrack shops and foreign liquor taverns at Ootacamund which threatened to have mischievous effects; and occasion was taken to cancel the license of one of the arrack shops, which had been

sublet by the original purchaser without the Collector's permission. The shop was disposed of soon afterwards to a person unconnected with the combination, but in the meanwhile was under direct Government management for seven days, during which the total receipts amounted to Rs. 717-8-0 and the expenditure to Rs. 608-12-10.

Owing to the failure to sell an adequate number of arrack shops in the Cumbum and Markapur taluks of Kurnool, it was found necessary to work sixteen shops in the former taluk and ten in the latter on a system of commission between November 1901 and March 1902. The shopkeepers obtained their liquor from the contractor's wholesale depôts at Cumbum, Giddalore, Markapur and Yerragondapalem at the rates fixed for the district and paid into a Government treasury or to the village munsif the commission at rates varying from As. 4 to As. 10 per gallon irrespective of strength. The total quantity of arrack issued for sale in these shops amounted to 37 gallons at 20° and 105½ gallons at 30° under-proof and the amount of commission collected was Rs. 66–15–6.

Consumption.

13. The total consumption of country spirits in terms of proof strength in the excise tracts amounted to 869,704 gallons against 807,437 gallons in the previous year. Excluding the figures for the Gódávari district, which represent the consumption of only six months in 1900–1901, the net increase was 40,526 proof gallons, of which South Arcot alone contributes 36,448 gallons as a result of good ground-nut harvests. There were also slight increases in Ganjám, Kistna, Madras and Trichinopoly, ascribed generally to improvement in the season, and in Madras to the demand for labour on railway works in the latter part of the year. The decreases are especially noticeable in Cuddapah, Bellary, North Arcot and Madura, in the first three of which it is attributed to the adverse season, in Bellary to the prevalence of plague in parts of the district as well, and in Madura to the high prices of food-grains. The decrease in Coimbatore is attributed to the cheapness of beer and toddy, but the arrack sellers are themselves mainly responsible, as they appear to have met this competition by raising instead of lowering their prices.

* (On page 27.)

14. Appendix D * 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 towns or other tracts in which shops have been sold independently. The figures of consumption have been checked with the issues from the several distilleries, warehouses and wholesale depots and may be regarded as fairly accurate.

Average consumption per head of the population.

15. The average consumption per head of the population was as usual highest in the independent shop tracts of Ganjám and in the Nilgiris, and high in the independent shop tracts of Kistna and Vizagapatam, the Madras town and the Wynaad; and it was again lowest in the rural tracts of Vizagapatam and in Tanjore. The average consumption of Ootacamund fell to ·534 of a proof gallon, but still exceeds considerably that of any other town in the Presidency.

Extent and population per shop.

16. The places worst supplied are the Tirutturaippúndi taluk of Tanjore which has only five shops to 182,981 people and 485 square miles, the Kudligi taluk of Bellary which has twelve shops to 103,985 people and 863 square miles, the Podili taluk of Nellore which has eight shops to 58,937 people and 564 square miles, and the Golgonda taluk of Vizagapatam which has eleven shops to 123,507 people and 525 square miles.

Revenue per gallon of country spirits.

† (On page 29.)

17. The revenue collected per gallon of country spirits at proof strength (*vide* column 6 of Appendix E †) exceeded the tariff rate of Rs. 6 per gallon throughout the excise tracts except Ganjám, Vizagapatam, Chingleput, South Arcot, Tanjore, Trichinopoly, South Canara and the low-duty areas of Malabar.

Retail prices.

‡ (On page 29.)

18. The selling prices of country spirits given in column 8 of Appendix E ‡ are taken from the reports of Collectors, and have been compared with the figures submitted by the departmental officers.

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

I.—AGENCY TRACTS.

19. IN the Ganjam agency, excluding the 122 villages to which Act I of 1886 has been extended, 108 still licenses were sold for Rs. 19,457 against 106 still licenses for Rs. 16,702 in the year 1900–1901. The increase in rentals appears to indicate a larger consumption of what may be called licit liquor as a result of the measures taken to reduce the distillation of spirit for home consumption by the Khonds and Savaras. Eleven persons were prosecuted at the instance of licensed vendors and ten of them were convicted; and it is reported that the Savaras of the Parlakimedi Maliahs have entirely given up home distillation.

20. In the Vizagapatam agency Messrs. Ripley & Co.'s contract for the exclusive privilege of manufacture and vend of country spirits in the Gunupur farm was not renewed after the 31st March 1901, and the area comprised in it came under direct Government management. The shops were leased out separately and the rentals amounted to Rs. 71,640, or Rs. 11,640 more than was obtained yearly from Messrs. Ripley & Co.; but the revenue derived from the agency as a whole (excluding the 36 villages in which Act I of 1886 is in force) increased only from Rs. 1,61,997 to Rs. 1,63,715, the fall in the taluks not hitherto forming part of the Gunupur farm being attributed to the effects of past bad seasons.

21. The total revenue of the Godavari agency tracts, excluding the 31 villages in which the contract distillery supply system is in force, amounted to Rs. 19,742 against Rs. 21,235 for the year 1900–1901, the decrease being attributed chiefly to the difficulty of obtaining toddy arrack now that it has been made illicit on the plains.

II.—ORDINARY TRACTS.

A.—*Separate Arrack Rents.*

22. *Ganjam.*—In 100 out of the 122 villages of the Parlakimedi Maliahs in which Act I of 1886 is in force five stills and shops were sold for Rs. 1,090 against Rs. 1,170 for the previous year. Spirit was manufactured from the ippa or mahwa flower, but no information is available as to the quantity manufactured or sold. The remaining 22 villages were included in the district contract supply area.

23. *Kistna.*—The exclusive privilege of manufacture and sale of country spirits in the Munagala and Lingagiri zamindaris was sold for Rs. 950 for the lease beginning with the 1st October 1901 against Rs. 1,050 for the previous lease. One still was at work during the year from which 938 proof gallons of jaggery arrack were issued against 1,170 proof gallons in the previous year.

24. *Malabar.*—The exclusive privilege of manufacture and sale of country spirits in the Attapadi valley was sold for one year from 1st October 1901 for Rs. 655 against Rs. 320 for the previous year and in British Cochin for Rs. 3,600 against Rs. 3,110. The increase is attributed to keen competition in both areas. In the former one still was worked from which 180 proof-gallons of jaggery arrack were issued for consumption against 236 gallons in the previous year. In the latter 3,289 proof gallons were imported from Native Cochin and Travancore, of which 3,255 gallons were sold for consumption against 2,821 gallons in the previous year.

B.—*Combined Arrack and Toddy Rents.*

25. In the 17 outlying pattoms of British Cochin and the Chavakkat Deputy Tahsildar's division, the privilege of manufacturing and selling both arrack and toddy was combined as usual. The pattoms were leased out in 3 farms for Rs. 581, against Rs. 597 for the lease commencing with October 1900. No stills were established, the arrack required for sale being imported from Native Cochin. Eight shops were opened for the sale of both arrack and toddy, and 1,238 proof gallons of arrack were retailed in them against 413 gallons in the previous year. The Chavakkat Deputy Tahsildar's division was leased out for two years from the 1st October 1901 at a rental of Rs. 2,800 per annum to the west coast arrack supply contractors who worked six stills and opened 27 arrack and 155 toddy shops. The consumption of arrack during the year amounted to 440 proof gallons of arrack against 574 proof gallons in the previous year.

CHAPTER IV.—TODDY REVENUE.

Changes effected in the year.

26. A short description of the tree-tax license-fee system has been given in paragraphs 148 to 152 of Mr. Meyer's Memorandum on Excise Administration in India. The only changes made during the year under report were the extension of the system of separate sale of shops to the remaining tree-tax areas of the Gódávari district, and the raising of the rates of tree-tax in the Talavadi firka of the Satyamangalam taluk and in the Kollegal taluk of the Coimbatore district to the level of those prevailing in the rest of the district, and of the rates of tree-tax on cocoanut and sago palms in South Canara to the level of those in Malabar.

General revenue results.

* (On page 31.)

† (On page 32.)

27. Appendix F* compares the toddy revenue in each district during the year under review with that of the previous year. The net result of the year's working was an increase of Rs. 96,364 under rentals and Rs. 666 under tree-tax. The result of this, as shown in Appendix G †, is a slight increase in the percentage borne by rentals to the total revenue from toddy.

Variations in toddy revenue.

‡ (On page 32.)

28. Appendix H ‡ compares the toddy revenue for the lease beginning on the 1st October 1901 with that for the previous two leases. The figures for 1901–1902 are, of course, not quite complete. All the districts except Anantapur, Chingleput, North Arcot, Coimbatore and South Canara show an improvement and the increase is striking in Gódávari, Kistna, South Arcot, Tanjore and Tinnevelly. In Gódávari the toddy revenue benefited by the unpopularity and high price of excise arrack and the separate sale of shops; in most of the other districts the determining factor appears to have been the state of the season though there were also special reasons affecting a few individual areas. The withdrawal of the sweet toddy rules seems to have stimulated competition at the sales in Tinnevelly, and the railway works in that district and Malabar enlarged the demand for toddy. On the other hand, Anantapur suffered from the prevalence of cholera, inflated bids for some shops in the previous lease and combination among bidders at the sales; there was combination also in North Arcot; and in Chingleput some of the shops had fetched more than their proper value in 1900–1901, there was a depression in the cotton industry and restrictions on account of plague kept pilgrims away from Conjeeveram. The rentals in Coimbatore and South Canara were depressed by the enhancements of tree-tax noticed in paragraph 26 *supra*. The most satisfactory results were those of Tanjore and the district appears to have recovered entirely from the effects of bad seasons and the cyclone of 1899. North Arcot is the only district which shows a continuing decrease.

The arrangement under which Government leased all the palm trees in the northern khandam of the Venkatagiri zamindari from the Raja, for the benefit of the shopkeepers in the Darsi and Podili divisions of the Nellore district, was found unprofitable in that Rs. 1,066 was too high a rent to pay. The Raja was accordingly induced to renew the contract for another year at a reduced rent of Rs. 800. Until assurance was given that trees would thus be made available, it was impossible to sell most of the shops.

Variations in the number of trees tapped in the Presidency.

29. Cocoanut trees are tapped in Nellore, the Madras Town Circle and in the Southern and Western districts of the Presidency; palmyrahs in all the districts except Ganjám, Cuddapah, Anantapur, Bellary, Kurnool and Trichinopoly; and dates in all except Trichinopoly, Madura, Tinnevelly, South Canara and Malabar. The two West Coast districts are almost the only part of the tree-tax area in which sago palms are tapped and the number tapped there fell from 12,325 to 9,985, chiefly on account of the enhancement of the tax on this kind of palm in South Canara. In the Presidency, as a whole, the number of cocoanut, palmyrah and date palms tapped rose by 3·4, 7·8 and 2·9 per cent., respectively.

Tapping for domestic consumption.

30. Under rule 2 (*e*) 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 each for the drawing of toddy required for *bonâ-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 839 cocoanut trees, 57 palmyrahs and 2 sagos were marked in the year as against 944 cocoanut trees, 51 palmyrahs and 2 sagos in the previous year. The sweet toddy tappers of the Gódávari district, to whom this concession was extended, applied for 2,538 palmyrah and 54 date trees.

Import of toddy from Hyderabad and Banganapalle.

31. The import of toddy from Hyderabad and Banganapalle into the Bellary and Kurnool districts is allowed on payment of a duty of one anna a gallon. One of the chowkis previously in existence was closed in October 1901 and there remained eight chowkis and one railway checking station for the collection of the duty; and the receipts were Rs. 8,496 against Rs. 13,177 in 1900–1901. The collections at Gurazala and Talavarighatta were insignificant, and those at the other chowkis, except Lingamdinne on the borders of Banganapalle, small; and the indication is that the shopkeepers are finding it more convenient or profitable to mark trees in British territory than to import their toddy; but there is always a possibility that importation on a large scale may be resumed and all the chowkis have been retained on the recommendation of the local officers. Meanwhile, the establishments are useful in that they do something towards checking smuggling.

Mutual arrangement between Mysore and Madras Governments for the tapping of trees in Mysore for British shops and *vice versâ*.

32. Under the mutual arrangement between the two Governments for the tapping of Mysore trees for British shops and *vice versâ*, 93,628 trees were tapped up to the end of March 1902 in Mysore for British shops against 59,502 trees marked in British territory for Mysore shops. The advantage thus continued to be on the side of this Government.

Bakery rules.

33. Under the rules framed under section 29 (*a*) of the Madras Abkári Act, I of 1886, 187 licenses for 343 gallons and 24 drams were issued free of charge for the supply of toddy to bakers against 196 licenses for 410 gallons and 29 drams in the previous year.

Tapping for sweet toddy.

34. The system of issuing free licenses for the tapping for sweet juice continued to be in force in the Gódávari, South Canara and Malabar districts and in the Madras Town Circle; and the rules worked without friction. In the Madras Town Circle the tapping is entirely for sweet juice for use as a beverage; in the other three districts the total number applied for was 1,312,030—an increase of 398,758. The quantity of jaggery (including cane jaggery) exported by sea from the three districts amounted to 3,057·5 tons as against 3,700 tons in 1900-1901. A large part of the jaggery manufactured in them either goes inland or is used locally.

Tapping of trees for distilleries in Malabar.

35. The arrack supply contractors of the West Coast districts obtained the toddy required for distillation at the Chavakkat distillery from trees in the Chavakkat Deputy Tahsildar's division, in which the combined arrack and toddy-renting system is in force, while for the toddy required at Cannanore and Parli they paid tree-tax on the trees tapped but were granted a rebate on each gallon of arrack outturned. There was no distillation at Cannanore after July 1901 and the total number of trees tapped for distillation in the year was 16,610 against 21,654 in the previous year, but the outturn of arrack was 47,555 proof gallons against 33,095.

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

Number of arrack and toddy shops opened. (Appendix U on page 49.)

36. The number of arrack shops opened increased from 9,888 in the previous year to 10,288 in that under review, and the number of toddy shops from 18,324 to 18,511; eight shops were established in the outlying pattoms of British Cochin for the sale of both arrack and toddy.

Variation in the number of shops.

37. There was a considerable increase in the number of both arrack and toddy shops in Gódávari, South Arcot, Nellore and Kistna; in the number of arrack shops in Kurnool, Madura and Malabar and in the number of toddy shops in Tanjore and North Arcot. In the last-named district, on the other hand, there was a noticeable decrease in arrack shops

The large number of arrack shops opened in the Gódávari district was probably due to pressure put on the vend renters in order that the absence of a licit supply might not give an excuse for illicit distillation, to which the sudden increase in the price of arrack on the introduction of the excise system was likely to act as an incentive. The high price of arrack created a demand for toddy, and to this is due the increase in the number of toddy shops. In South Arcot and Kistna the increase in the number of arrack shops is merely a return to the normal condition of affairs; the shops in the former and the vend areas in the latter were sold, and there was no necessity to resort to the amani or commission systems. In Nellore the more assured wholesale supply under the contract system made it possible to sell several arrack shops which attracted no bids in 1900–1901, and arrangements made by Government with the Raja of Venkatagiri with regard to the use of trees for tapping had some effect on the number of toddy shops sold. In Kurnool the high rents obtained for the arrack shops made it incumbent on the renters to keep their shops open to secure a profit; in Madura the renters were compelled to open their shops. The increase in the number of toddy shops in Kistna, South Arcot and Tanjore is attributed to the favourable character of the season. In North Arcot the season was particularly unfavourable at the time the arrack shops were sold, but had improved considerably by the time the toddy auctions came on, and toddy, as the cheaper intoxicant, appears to have ousted arrack to some extent. In Malabar more shops were opened by Messrs. Parry & Co. in the Chavakkat Deputy Tahsildar's division. In a few areas at the instance of the local officers, the maximum and minimum numbers of shops, fixed by the Board, have been revised, and, so far as can be ascertained, the number sanctioned does not exceed the reasonable requirements of the population except perhaps in Gódávari. There are probably still too few shops in some areas, but, with the increased assurance of adequate supply under the contract distillery system, arrack shops are likely to be opened in all localities where a real demand for them exists.

Extent and population per shop.

38. There was on an average one arrack shop for every 3,580 persons and 11·9 square miles; and one toddy shop for every 1,991 persons and 6·6 square miles. Excluding Madras, the districts in which the number of arrack shops bears the largest proportion to the area served are, as before, Gódávari, South Arcot and South Canara. The Collector of Gódávari has been requested to submit proposals for a reduction of the number of shops in his district, and the number sanctioned for South Canara has recently been reduced from 716 to 650. In South Arcot the proximity of Pondicherry makes a large number of shops necessary. Toddy shops are especially numerous as usual in Madras and Tanjore.

Location of shops.

39. It is reported that in Gódávari, Nellore, Anantapur, North Arcot, South Arcot, Trichinopoly, Tinnevelly, Coimbatore, Salem and South Canara, 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.

Incidence of taxation per head of population.

40. The incidence of taxation on country spirits per head of the population was Rs. 1–9–2 on the Nilgiris and As. 9–1 in Madras; South Arcot, Bellary, Kistna and Gódávari follow with As. 3–10, As. 3–8, As. 3–4 and As. 2–5, respectively, while in Tanjore it was only 1 anna.

The incidence per head on toddy ranges from As. 11–5 in Madras to 6 pies in Ganjám. Anantapur stands next to the Madras Town Circle with an incidence of As. 8–5 per head and in Bellary it was As. 7–4, in Kurnool As. 6–1, in Tanjore As. 5–9, in Gódávari and South Canara As. 4–5 and in Salem As. 4–4.

CHAPTER VI.—FOREIGN LIQUOR.

41. There were no changes in the rules regulating the issue of foreign liquor licenses in the Presidency.

42. The total number * of tavern and fixed-fee licenses issued for 1901–1902 was 821 and the revenue derived therefrom was Rs. 2,69,966 as against Rs. 2,35,766 from 846 licenses in the previous year. The increase was due to higher rentals obtained for foreign liquor taverns in Gódávari, Kistna, Madras, Tanjore, Tinnevelly and Coimbatore, generally on account of competition at the sales but in Gódávari also because of a belief that an increased demand for foreign liquor would follow the introduction of jaggery arrack into the district.

Foreign liquor taverns and fixed-fee licenses.

* (Appendix U on page 49.)

43. *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 two imperial gallons and the maximum limit for samples one pint. Fifty-five licenses were taken out or six less than in 1900–1901. In Madras, only 44 licenses were taken out against 52.

44. *Retail licenses for the sale of foreign liquor (not to be consumed on the premises) to any person.*—These are nominally of two kinds—(*a*) for the sale of foreign liquor of all kinds and (*b*) for the sale of malt liquors only, but no licenses of the latter kind were taken out.

Under these licenses possession and sale of liquor in open bottles is prohibited and no quantity less than a reputed pint may be sold at a time. The fee for retail licenses for the sale of foreign liquor of all kinds remained at Rs. 100 for Madras, Ootacamund, Coonoor and Wellington, and Rs. 50 elsewhere in the Presidency. In Madras the licensees are prohibited from selling Colombo or Malabar arrack, the sale of which is reserved as a privilege of the tavern-keepers. The latter can sell any quantity up to a reputed quart under their tavern licenses; if they wish to sell it in bottles, for consumption off the premises, in quantities larger than a reputed quart, they are required to take out a special license on payment of an annual fee of Rs. 100. Ten such special licenses were taken out; excluding these, the total number of retail licenses issued in the Presidency was 313 and the fees realised amounted to Rupees 18,600 against Rs. 19,250 for 323 licenses in the previous year.

45. *Tavern licenses for the sale of foreign liquor to be consumed on the premises.*—These are disposed of by auction and, like the retail licenses, are of two kinds—(*a*) for the sale of foreign liquor of all kinds, and (*b*) for the sale of malt liquors only. Under both the maximum quantity which may be sold for removal from the premises is one reputed quart.

(*a*) *Tavern licenses for the sale of foreign liquor of all kinds.*—The number of licenses sold diminished from 227 to 225 but the realizations rose from Rs. 1,69,140 to Rs. 2,12,327.

(*b*) *Tavern licenses for the sale of malt liquors only.*—Thirty-two licenses were sold for Rs. 28,543 against 30 for Rs. 36,366 during 1900–1901, the results of the auctions being affected chiefly by combination amongst the brewers on the Nilgiris who purchased a large number of shops.

46. *Hotel licenses for the supply of foreign liquor to residents in hotels and boarding houses.*—These are of two classes 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, discretion being given to the Collector of the district to decide whether the license granted to any individual hotel or boarding-house shall be of the higher or lower class. They permit of the sale of liquor only to residents for their own use or that of their guests or to casual visitors requiring liquor with meals supplied to them. Nineteen licenses were taken out for Rs. 1,325 against 24 for Rs. 1,575 in the previous year. In Madras, bar licenses, under which all kinds of foreign liquor, except Colombo or Malabar arrack, may be sold to anybody, subject to the same conditions and limitations as in taverns, may be granted on payment of a monthly fee of Rs. 25 for each bar to holders of hotel licenses, but only four were taken out; and bar licenses are given to the proprietors of the buffets at the Central and Egmore Railway stations, the fee for the former being Rs. 15 per mensem and for the latter Rs. 7–8–0. The total receipts from bar licenses were Rs. 1,395 or Rs. 225 less than in the previous year.

47. *Refreshment-room licenses.*—These also are 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 dâk carriages for the supply on the premises of passengers by such railways or dâk lines or of persons served with eatables in the rooms.*—The annual fee is Rs. 50 and the license permits the sale of liquor to passengers for removal from the premises up to a limit of two reputed quarts of any one kind of liquor. The number of licenses taken out was 43 against 44 in the previous year and the fees realised amounted to Rs. 2,150 against Rs. 2,250.

(*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.*—Four licenses at Rs. 500 each for the year were taken out in the Madras town and four at Rs. 75 each in the rest of the Presidency including one new one in the Kistna district. Not more than a reputed quart may be sold for removal from the premises.

48. *Licenses for the sale of pure rectified spirits only.*—Twenty-seven of these licenses were taken out, or eight less than in 1900–1901. They are granted to chemists and druggists and other firms or persons approved of by Collectors on payment of an annual fee of Rs. 10 and allow sales only for *bonâ fide* medical, industrial and scientific purposes. A holder may not possess more than ten gallons at a time or sell more than one reputed pint to any one private person, two reputed quarts to a chemist or medical practitioner or to a scientific body or three imperial gallons to a Government, Local Fund or Municipal hospital.

49. *Other kinds of licenses were*—

(1) *Occasional licenses.*—These are granted at the discretion of Collectors for periods not exceeding ten days at a time and at fees not exceeding Rs. 100 for each. The number of such licenses issued was 76 against 70 with an increase in the fees from Rs. 425 to Rs. 501.

(2) *Auctioneers' licenses.*—The fee for this class of licenses continued to be Rs. 5. Six licenses were issued against eight in the previous year.

One special license was issued to "the New Club", a proprietary club at Ootacamund for Rs. 50.

50. Appendix I * shows the quantities of foreign liquor imported into the Presidency and the customs duty collected thereon during the last three years and Appendix J † the quantity of potable and caoutchoucined spirits excised at distilleries, the former at the tariff rate and the latter *ad valorem*.

* (On page 38).

† (On page 33.)

51. *Malabar toddy arrack.*—Messrs. Parry & Co. issued from the distillery at Chavakkat 4,762·8 gallons at proof strength mostly to Madras and the Wynaad (Malabar).

52. *Methylated and caoutchoucined spirits.*—The rules governing the traffic in these kinds of spirits are reported to have worked satisfactorily.

M.S.-1. *Licenses for the sale of caoutchoucined spirits.*—Holders of these licenses are authorised to sell spirits to the public up to a maximum of one gallon at a time and to one another and to holders of M.S.-1 (*a*) licenses up to a maximum of 20 gallons at a time. Seventy-four licenses were issued against 68 in the previous year.

M.S.-1. (*a*) *Licenses for possession and use of caoutchoucined spirits by varnish makers and others.*—Eighteen licenses were taken out against 20 in the previous year—fifteen in Madras, two in Trichinopoly and one in Coimbatore.

M.S.-1. (*b*) *Licenses for possession and use of Methylated spirits by Chemists and others.*—Under these licenses the sale of spirits up to a maximum of one reputed quart at a time is allowed on the use of the spirit being ordered in writing by a competent medical man. Two were issued during the year. No fee is charged for any of the three kinds of license named above. Six thousand five hundred and eighteen gallons of caoutchoucined spirits were imported into the Presidency from foreign countries. There is no information as to the quantity imported from other parts of British India. Eight thousand six hundred and eighty-nine gallons of caoutchoucined spirits were issued from the Nellikuppam distillery and 1,068 gallons from the

Samalkot distillery. Out of the 9,757 gallons locally produced, 7,498·5 gallons were exported to Calcutta, 150 gallons to Bombay and 20 gallons to Travancore. Four hundred gallons from Nellikuppam and 1,060 gallons from Samalkot, or 1,460 gallons in all, were brought into Madras and the rest sent to four other districts of the Presidency.

The total quantity dealt with in Madras town during the year was 8,590 gallons against 9,886 gallons in the previous year.

53. *Breweries.*—All the three hill breweries worked throughout the year and the total issues were 370,212 gallons, the duty on which at one anna per gallon amounted to Rs. 23,138–4–0 as against 286,777 gallons and Rs. 17,924 in the previous year. The quality of the beer from all three continued good.

The Board's proposals for the supervision of breweries have been sanctioned by Government and will be given effect to in the current year.

54. *Bangalore beer.*—Messrs. Abraham & Co.'s brewery at Bangalore was closed for repairs for some months, but a new brewery started work in September 1901 under the auspices of the Bangalore Brewery Company and was allowed to issue beer for consumption in this Presidency under the same conditions as Messrs. Abraham & Co. Sixteen thousand four hundred and sixty-two gallons were imported into Cuddapah, Bellary, Madras, North Arcot, Tanjore and Salem.

55. *Rum supplied to troops.*—Under the special orders of the Government of India, the Commissariat Department is authorised to issue rum to British regimental canteens in the Presidency on payment of excise duty at the special rate of Rs. 1–8–0 per gallon 25° under-proof and neither the department nor the canteens are required to take out licenses. The quantity issued in the year was 252 gallons and 27 drams, and Rs. 379–2–4 was collected as duty. This amount has 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.

(A) *Opium and Intoxicating Drugs prepared therefrom and used for purposes other than Smoking.*

Quantity of opium imported.

56. The change in the system of administering the opium revenue, brought into force from the 1st April 1901, was described in paragraph 81 of last year's report. As against 427 chests of opium imported from Indore by private persons in 1900–1901, 631 chests were purchased in Bombay on behalf of Government in 1901–1902 at a cost of Rupees 4,72,214–15–5, inclusive of rail and other transport charges, but exclusive of the pass duty. Four hundred of these were sent direct from Bombay to the storehouse at Cocanada and 231 to Madras; and owing to a delay on one occasion in the arrival of a consignment at Cocanada, 10 chests were transferred to that storehouse from Madras.

The price charged at the storehouses to wholesale vendors was Rs. 11 per pound and 7,763 seers were issued to wholesale vendors from the Madras storehouse and 25,339 seers from the Cocanada storehouse. Besides this, 2,375 seers were issued from the two storehouses to taluk cutcheries for sale to retail vendors in tracts where there were no depots or where it was feared that the wholesale vendors might charge excessive prices; and 1,238 seers out of this quantity were sold to vendors at Rs. 13 per pound. No case was reported in which a wholesale depot actually charged what were considered excessive prices. The first sale of the shops in the Madras Town Circle under the new conditions was a failure, the rentals offered being much below those obtained for the area as a farm in the previous lease. This, it was believed, was due to the machinations of the old importers and renters who frightened away all competitors and hoped to recoup by the profits on the shops any loss they might sustain from having to buy their opium from the storehouse instead of importing it on their own account. To circumvent this combination it was decided to hold a second sale, before which it was notified that no wholesale depots would be licensed in Madras and that

shopkeepers would be bound to buy their opium from the Town Circle Inspector's office at Rs. 18 per pound. With this enhancement of the profit on the sale of opium, Government could afford a loss in rentals; but as a matter of fact, the rentals obtained were higher than the bids at the first sale. One thousand three hundred and sixty-six seers of opium were issued from the Madras storehouse to the Town Circle office and 1,289 seers from the Town Circle office to shopkeepers.

An account of "Advances repayable—Stock accounts, opium" is maintained to exhibit the results of the arrangements made for the supply of opium. The total quantity lost by dryage and wastage at both storehouses and taluk cutcheries during the year was 179 seers 28⅝ tolas, the cost price of which was calculated at Rupees 1,971–13–6, and this loss has been adjusted to the debit of "7. Excise—Loss by dryage and wastage of opium" and to the credit of "Advances repayable—Stock accounts, opium." The gain on the sale-proceeds was Rs. 73,553–6–11 which has been adjusted to the credit of "V. Excise—Gain on sale-proceeds of opium" and to the debit of "Advances repayable—Stock accounts, opium". The opening balance under the advance head for the current official year is Rs. 1,18,508–5–6, which represents the price of the opium in stock at the storehouses and taluk offices, including the office of the Inspector, Madras Town Circle, on the evening of the 31st March 1902.

Under arrangements made with the authorities in each, the Native States and French Settlements in the Presidency have, since the introduction of the new system, been obtaining their supplies of opium from one or other of the two storehouses in the Presidency on payment of the usual storehouse price, but at the beginning of the year, two consignments of opium were imported direct from Bombay by the opium renter of Cochin and a sum of Rs. 8,400, the pass duty thereon, was adjusted on advices from the Accountant-General, Bombay.

Wholesale Depots.

57. One hundred and sixty-nine depot licenses were taken out during the year for the wholesale vend of opium and the fees collected at Rs. 15 per license amounted to Rs. 2,535. The license carried with it the privilege of supply of poppy-heads also.

Total opium revenue.

58. The rents obtained for the privilege of sale in farms and independent shops in the Presidency amounted to Rs. 2,83,740 against Rs. 4,15,725 in the previous year and the revenue under miscellaneous heads to Rs. 971 against Rs. 1,881. These added to the duty and gain on sale-proceeds of excise opium and fees for wholesale depots give a total revenue of Rs. 7,35,356 against Rs. 7,73,906 for the previous year.

Vend rents.

59. The large decrease in vend rents occurred chiefly in Vizagapatam, Gódávari, Kistna and Madras. The retail selling price was fixed during the year at 2½ tolas per rupee for the whole of the three Northern districts and this and the new system under which the renters were prohibited from importing opium on their own account were the chief reasons for the fall in Vizagapatam and Gódávari and also in Kistna, where the Gódávari renter leased most of the farms in 1900–1901. There was also some uncertainty as to the profits to be made on the opium purchased from the storehouses and a fear of fluctuations in the storehouse prices. The decrease in Madras has been explained above and has been counterbalanced by the enhancement of the price of opium.

Ganjám Agency tracts.

60. In the Goomsur Agency the two shops at Udayagiri and Ticcaballi were sold by auction and realized only Rs. 350 against Rs. 2,400 in the previous year, because, it is said, of losses sustained by the outgoing renters. No shops were sold in the Parlákimedi Maliahs.

Vizagapatam Agency tracts.

61. In the Vizagapatam Agency tracts the arrangement under which the exclusive privilege of supplying opium to shops used to be separately disposed of by tender terminated with the introduction of the system of Government supply. Licenses for shops in places where the consumption exceeded 3,000 tolas per annum were as usual sold by auction; where the consumption was between 1,000 and 3,000 tolas they were issued on fixed fees of Rs. 30 or Rs. 15; and free licenses were issued for shops in which the sales were estimated to be below

1,000 tolas. Eighty shops were sold for Rs. 20,347 against the same number for Rs. 21,073 in the previous year; 14 shops were licensed on fixed fees for Rs. 255 against 13 shops for Rs. 210 and two licenses were issued free of fee as in the previous year.

Gódávari Agency tracts.

62. In the Gódávari Agency, 34 shops were sold for Rs. 2,658, against 33 for Rs. 23,684 in 1900–1901, and the full sanctioned number having been sold there was no necessity for the issue of any free licenses. The prices obtained were low, but no useful comparison can be made with those of the preceding two or three years, when the district opium contractor was in a measure bound to bid high for the agency shops to protect his interests in the ordinary tracts. Having lost his monopoly of supply and vend and his power of raising retail prices in the plains he retired from the competition and there was naturally a heavy fall.

Number of shops. (Appendix U on page 49.)

63. The total number of shops opened was 1,190 against 1,117 in the previous year. The increase is noticeable in Ganjám, Kurnool, South Arcot, Madura and Malabar in all of which a larger number of the sanctioned shops were opened to meet legitimate demands.

Consumption of opium.

64. The total quantity of opium consumed including that used in the manufacture of drugs, rose from 32,094 seers to 36,285 seers. The increase occurred chiefly in the Ganjám, Gódávari and Malabar districts, though in the last-named it was only apparent; a consignment of opium imported in July by the State contractor of Native Cochin from Bombay, *viá* British Cochin, was seized by the British authorities as having been imported in contravention of the Opium Rules, and this caused a failure of supply in Native Cochin and increased the sales in British Cochin. In the other two districts the increase is attributed to the improvement in wholesale supply and in Gódávari to the reduction in the price from 2 to $2\frac{1}{2}$ tolas per rupee.

Average consumption per head of population.

65. The average consumption of opium per head of the population of the Presidency according to the census of 1901 amounted to ·076 of a tola. It was, as usual, highest in the Gódávari district (·534 of a tola); in Vizagapatam it was ·209 of a tola, in Madras ·133, in the Nilgiris ·124 and in Ganjám ·119 tola. In the other districts it is small, ranging from ·086 in Malabar to ·004 in South Arcot.

Retail selling prices.

66. The retail selling prices were, as usual, lowest in the four Northern districts. Elsewhere they varied from As. 5–4 to Re. 1 per tola.

Quantity of intoxicating drugs retailed.

67. Only two seers of intoxicating drugs prepared from opium were sold in the Bellary district, and none elsewhere in the Presidency. The fall from 44 seers (also in Bellary) in the previous year was large.

Incidence of opium revenue.

68. If only the rentals obtained for the shops, farms and depots and the excise duty of Rs. 5 per lb. on the actual quantities returned as consumed in each district are included as revenue, the average incidence per head of the population of the Presidency was 3·2 pies against 3·7 pies in the previous year and varied from 0·3 of a pie in Chingleput, South Arcot and Tinnevelly to As. 1–7 in Gódávari. In the Nilgiris it was 10 pies, in Vizagapatam 8 pies, in Madras 6 pies, and in Ganjám and Kistna 5 pies; but elsewhere it was insignificant. If the gain from the sale of opium is included, the incidence for the Presidency reaches 3·7 pies per head.

69. *Poppy-heads.*—Five hundred pounds of poppy-heads were obtained from the Benares opium agent, Ghazipur, at a cost of Rs. 41–7–0 including transit charges, and stocked in the Madras storehouse for supply to wholesale vendors at Rs. 12 per maund. They were not subjected to any duty and the sale-proceeds were credited to the head of "Opium—Miscellaneous". One hundred and fifty seers were sold from the storehouse to wholesale vendors of opium in the North Arcot, Tanjore, Trichinopoly and Tinnevelly districts and 30 seers were issued to shopkeepers in the Madras Town Circle from the Inspector's office. The number of licenses issued for the retail vend of poppy-heads on payment of As. 8 each was 19 as in the previous year.

70. *Licenses to medical practitioners.*—Fifty-four licenses were granted to medical practitioners under the Opium rules against 57 in 1900–1901.

Convictions under the Opium Act and rules. (Appendices K and L on page 34.)

71. The majority of the cases under the Opium Act and rules were detected by Abkári officers in the exercise of the powers conferred on them under section 14 of the Act. The most important was the case in the Madras Town Circle in which $28\frac{1}{2}$ lbs. of opium were sent as a railway parcel from Mhow; the consignment was followed down from there by a detective in the employ of a Bombay opium farmer and seized when about to be delivered by the railway employés.

(B) *Ganja, bhang and other intoxicating drugs prepared from the hemp plant, &c.*

*(Appendix U on page 49.)

72. The increase in the * number of shops sold from 493 to 523 and in the rentals from Rs. 1,02,183 to Rs. 1,18,399 was hardly as great as was expected, and the quantity of hemp drugs consumed fell from 41,754 seers to 40,877 seers, which was approximately the consumption of 1899–1900. There was generally keen competition at the sales.

73. Forty-five depots were licensed for wholesale vend on payment of Rs. 15 per annum against fifty in the previous year.

Cultivation of the hemp plant.

74. Cultivation was as usual licensed only in the Bápatla taluk of the Kistna district and the Javadi hills of the Polur taluk of North Arcot and a new restriction was imposed, prohibiting licensed cultivators from holding any interst in ganja shops or depots. The harvesting and manufacturing were supervised by officers of the Abkári department and the usual experiments were made at Daggupad on the Javadis and in the compound of the Kániyambádi store-house with the object of ascertaining what should be the proper outturn of raw and manufactured ganja. It cannot be said that the experiments added much to the knowledge of the department, but the general supervision over the operations of the cultivators is believed to have been fairly efficient.

Forty licenses were issued for cultivation at Daggupad and the area actually planted was 119·42 acres; cultivation commenced in August 1901 and manufacture closed in April 1902. The crop was a good one, and 488 maunds of ganja and 163 maunds of bhang were taken into store. No charas was manufactured. On the Javadi hills ninety licenses were issued and the area cultivated was 51 acres 60 cents. Cultivation did not begin till the middle of September owing to the lateness of the rains and harvesting and manufacture were completed by the end of February. The crop was exceptionally promising at first, but later in the season it was attacked by caterpillars and damaged by heavy rain in January, so that the total yield was only 432 maunds of ganja. Neither bhang nor charas was manufactured.

Total ganja revenue. (Appendix S on page 46.)

75. The excise duty on the ganja and bhang removed from the storehouses amounted to Rs. 1,29,445 against Rs. 1,00,369 in the previous year, the increase being chiefly due to the arrangement by which the Native States and French Settlements obtained their supplies from the storehouses in the Presidency. With the shop rentals and the fees for wholesale depots and occasional licenses the total revenue for the year was Rupees 2,48,525 against Rs. 2,03,312.

76. The selling price at the Daggupad storehouse was As. 8 per seer of ganja and As. 3 per seer of bhang. At Kániyambádi it varied from As. 5 to 8 per seer according to the quality and age of the ganja.

77. A sum of Rs. 4,504 was collected from the Travancore Durbar as rent for the privilege of selling tobacco in the settlements of Anjengo and Tangasseri as in the previous year.

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

78. *General results.*—In the year 1901, 21,365 cases affecting 21,827 persons, of which 20,803 cases affecting 21,326 persons were reported during the year, came before the officers of the department, and 19 cases affecting 21 persons were sent to

the Magistracy direct without the intervention of the department. The nature of the cases reported during the year under review will be found in Appendix M.*

* (On page 35.)

79. *Chicacole Sub-division.*—There is a very marked decrease in the number of cases of smuggling detected in the Chicacole Sub-division and a less marked but noticeable decrease in the number of cases of illicit distillation and kindred offences and of illicit manufacture of toddy. The smuggling to be detected is from the Agency to the ordinary tracts and the decrease in detection, which occurred mainly in the Naupada and Bobbili circles, is to a large extent accounted for in the former by the fact that the quantity of country spirits which may be possessed without license or permit in the hill villages to which Act I of 1886 has been extended is now 16 drams instead of 8 as formerly; and in the latter by the closure of fifty of the stills in the Agency bordering upon the circle, as a preventive measure. A diminution of the facilities for smuggling might have been expected to offer an incentive to illicit distillation, but the figures of detection of this class of offence are stationary in Bobbili. In Naupada the fall is attributed to the large exports of ippa flower to Hyderabad and elsewhere; the exports were large, but there is no reason to suppose that they affected the possibility of local distillation to any great extent. The most unsatisfactory figures are those of the Surlá Circle, where there has been a great decline in the detection of all the graver kinds of offences without any adequate explanation.

80. *Cocanada Sub-division.*—In the Cocanada sub-division the state of detection is most unsatisfactory. Since the introduction of the excise system into the Gódávari district, the consumption of licit arrack has been far less than might have been expected, even taking into consideration the fact that the people are offered a new kind of arrack at a much higher price than they used to pay before; and there are strong reasons to justify suspicion that illicit distillation — possibly from toddy drawn from trees that have paid tree-tax — is rife, but only four cases were detected during the year. The increase in the number of cases connected with toddy is no compensation for this, and it is evident that new blood is wanted in the preventive staff. Changes are being made in the hope of improving the results.

81. *Masulipatam Sub-division.*—In the Masulipatam Sub-division, the large number of cases of dilution is attributed to more careful inspection of shops. There was an increase in the number of cases of smuggling into the Bezwada Circle from His Highness the Nizam's Dominions and in the number of cases of illicit distillation, etc., in the Nizámpatam Circle. The Deputy Commissioner has promised to enquire into the reason why so many as 96 cases of unlicensed sale were reported in the Manginapudi Circle.

82. *Nellore Sub-division.*—There is a fall in the detection of all the circles in the Nellore Sub-division except Krishnapatnam, where a few more cases of illicit manufacture of toddy were detected in 1901 than in 1900. The consumption of licit arrack was less, but no illicit distillation was detected in the Iskápalle, Krishnapatnam or Tada Circles, and less than usual in Kanuparti, Pákala and Kávali. The figures give reason to fear that the energy displayed by the preventive staff in the previous three years is wearing out, but the Board trusts that there will be no return to the apathy of 1897.

83. *Arcot Sub-division.*—The general results in the Arcot Sub-division may be considered satisfactory, in that the number of cases of illicit distillation and cognate offences and of illicit manufacture of toddy is higher and the number of less important cases much lower than in 1900; but the increase in the number of cases of illicit arrack is entirely due to renewed activity in the Salem Circle, while the increase under illicit tapping is contributed by all the circles except Salem and Cuddapah. The reason given for the prevalence of toddy crime is the bad season.

84. *Bellary Sub-division.*—In the Bellary Sub-division there is a decrease especially in the number of cases of smuggling and illicit distillation, etc., some of which is undoubtedly due to neglect. In the Bellary and Hospet Circles the patrolling is said to have been efficient and in the Markapur Circle there was a slight increase in the consumption of licit arrack, but throughout the circles of the Kurnool and Anantapur districts it is impossible to believe that the number of cases of illicit arrack detected in any way represents the extent to which such offences exist.

85. *Chingleput Sub-division.*—No illicit distillation has been detected in the Chingleput Sub-division, though the consumption of licit arrack was abnormally low in consequence of the unfavourable season. Over 80 per cent. of the detection consisted of cases of illicit manufacture of toddy and the establishments of the Tiruvallúr and Covelong Circles may take credit for activity on the score of the increase in the number of such cases. Of the 80 cases of unlicensed sales 58 took place in the Tiruvallúr Circle where it is said to have been a common practice for an unsuccessful bidder for a toddy shop to obtain the use of the name of the holder of some distant shop for the purpose of getting trees marked in the neighbourhood of the shop which he had failed to secure at the auctions; he would then sell the toddy from these trees at the tree foot to the detriment of his successful rival. The Inspector claims to have suppressed this practice by the prosecution of the offenders.

86. *The Madras Town Circle.*—The eleven "sonti sorru" cases detected in the Madras Town Circle in 1900 were classed under "illicit distillation," but the classification was wrong, as "sonti sorru" is not a distilled liquor and the four cases of the kind which were detected in 1901 have been included among the cases of possession without license. The most noticeable feature of the year is the detection of two cases of real illicit distillation, an offence which, though long suspected to exist, is particularly difficult of discovery in a large town. The decrease in the number of cases of illicit tapping was due to the smaller number of trees marked for sweet juice, as a result of the enforcement of the rule preventing the drawing of pathani before sunrise and of the strict refusal of sweet toddy licenses to persons connected with toddy shopkeepers.

87. *Cuddalore Sub-division.*—The variations in most of the circles of the Cuddalore Sub-division are slight, but there is a considerable advance in the number of cases of illicit manufacture of toddy and possession of liquor without license in the Villupuram Circle, as a result not so much of any greater prevalence of crime, as of the infusion of life into the preventive force by an energetic Inspector.

88. *Negapatam Sub-division.*—The fall in detection in the Negapatam Sub-division, noticed in the last report, has continued and is common to all the circles except Vattanam, though it is large only in Nannilam and Negapatam. The general reason given is the improved season; and this is borne out by the revenue results, but the Deputy Commissioner is by no means satisfied with the work of the establishments of the Védaránniyam, Adirampatnam and Kattumavadi Circles.

89. *Trichinopoly Sub-division.*—The figures of detection in the Trichinopoly Sub-division give evidence of increased energy everywhere except in the Madura Circle. The total number of cases in the Tanjore and Sivaganga Circles also is less than in 1900, but the decrease in both is under the less important heads. The Coimbatore Circle accounts for most of the cases of smuggling and the Erode Circle for more than half of the cases of illicit distillation, etc., while Bhaváni, Erode and Palni contribute over 80 per cent. of the detection of illicit tapping, under which head there are noticeable increases in Coimbatore and Sivaganga as well. There is, unfortunately, reason to believe, from a comparison of the number of trees involved in several cases detected personally by the Inspector, Palni Circle, with the number involved in cases reported by his subordinates, that offenders guilty of illicit manufacture of toddy often escape with very inadequate penalties or with none at all, owing to corruption or other misconduct on the part of the subordinate officers of the department. The matter is engaging the attention of the Assistant Commissioner and it is hoped that it will be sifted thoroughly. The large proportion which the number of cases of unlicensed sales bears to the total number of cases in the South Trichinopoly and Tanjore Circles has attracted the notice of the Deputy Commissioner.

90. *Tinnevelly Sub-division.*—The detection of 1899 and 1900 in the Tinnevelly Sub-division was bad; in the first year the Shanar-Maravar riots and in the second the attempt to introduce rules to regulate the tapping for sweet toddy were taken as excuses for what was in many cases neglect; and the large increase in 1901 may be taken generally as a return to a more normal condition of affairs, though the Deputy Commissioner attributes the improvement in the Morekolam Circle and, to a less extent in the Kayalpatnam and Kuttanguli Circles, to the personal exertions of the Inspectors. No illicit distillation was detected, though it is believed that some exists and very few years pass without the discovery of a few cases.

91. *Calicut Sub-division.*—There is a total increase of 576 cases in the Calicut Sub-division, to which all the circles except Kasaragod contribute. Under individual heads there are noticeable increases in the detection of smuggling and illicit manufacture of toddy and a decrease in the detection of illicit distillation and kindred offences. Nearly all the smuggling cases were in the frontier circle, and the increase was due to the opening of an excessive number of shops on the Cochin side of the border—a matter which has already been brought to the notice of Government. No special reason is given for the increased detection of illicit tapping except in the Tellicherry Circle, where the closure of the Cannanore distillery in July 1901 and the cessation of tapping for the distillery appear to have given a stimulus to offences of this kind while diminishing the inducements to possession of liquor without license. The decrease in the number of cases of illicit arrack is most marked in the Mangalore and Kasaragod Circles and is partly due to a failure of the cashew crop but also largely to the incompetence of the superior officers in the first named circle and to the heavy work in the second, which has been found too onerous a charge for one officer. It is probable that a good deal more of this class of crime exists than has been detected in the Calicut and Ponnáni Circles, but the latter especially is a very heavy charge and some rearrangement of the limits of circles will soon be necessary.

92. *Illicit transactions in intoxicating drugs* *.—The Board cannot regard as satisfactory the detection of offences against the Intoxicating Drugs Rules. There can, it is true, be few places now where these rules are not well known, and it is not unlikely that breaches of them are really less common than they were a few years ago; but on the other hand the officers of the department should now be in a better position to detect any offences that are committed. That crime of this nature will ever cease altogether is unlikely, in view of the high artificial value of ganja and the ease with which it can be grown or procured, but vigilance on the part of the preventive establishment can do a great deal towards suppressing it and there is little evidence of special vigilance. Apart from cultivation in backyards, it is difficult to ensure that there shall be no illicit cultivation on the Javadis or other hills, and the long line of frontier bordering on Agency tracts and independent Native States gives vast opportunities for smuggling. From time to time important cases are detected and large seizures made in places where the local officers have strenuously denied the existence of any tendency to break the law, and it is feared that absence of detection in the past is often taken as an excuse for want of energy in the present.

* (Appendix M on page 35.)

93. *General remarks* †.—In the Presidency as a whole the detection of offences relating to foreign liquor, arrack and toddy revenue has shown an improvement, and the detection of offences relating to intoxicating drugs a decline which may be partly ascribed to a wider diffusion of knowledge of the Intoxicating Drugs Rules. The Board believes that the majority of its officers have done their best, but the proportion of the superior officers who have taken a personal share in the work of detection is still far too small.

† (Appendix M on page 35.)

94. *Departmental disposal.*—Appendix N ‡ shows the disposal of the cases which came before the officers of the department during the year. The most satisfactory feature is the increased use made by Assistant Commissioners of their powers of compounding offences. The large number of releases under head IV in the Chicacole Sub-division indicates that there was some unnecessary reporting. The releases under head III in the Cocanada Sub-division were chiefly in cases in which Koyas were reported for illicit manufacture of toddy and it was considered inadvisable to prosecute them.

‡ (On pages 36—39.)

95. *Illegal arrests.*—Appendix O § shows the number of cases in which arrests were declared illegal by the superior officers before whom they came for adjudication. The figures of 1900 and 1901 have undergone careful scrutiny and in all cases in which departmental officers were responsible they have been suitably dealt with.

§ (On page 40.)

96. *Duration of cases.*—The average time taken up for the disposal of cases, excluding those of exceptional nature, decreased from 10·5 to 8·8. Sixteen circles showed an average pendency of over ten days, four circles (Rajahmundry, Kristnapatnam, Tada and Tirukkóyilúr) from fifteen to twenty-five days and one circle (Kanuparti) of sixty days. No special reasons have been given for this extraordinary

figure and the Board finds it difficult to believe that it can be correct, in view of the comparatively small number of cases for disposal in the circle. The general excuse given for want of promptitude is the difficulty in securing the attendance of the accused, but it is usually found that where there is great delay the Inspector's arrangement of his tours is bad. The distinction drawn hitherto between ordinary and exceptional cases, the latter being excluded in calculating the average duration, has been taken advantage of by some officers, who to improve their results on paper, have treated as exceptional all cases which have not been disposed of promptly, and the Board has had to issue instructions to the Deputy Commissioners to scrutinize the returns and repress this tendency.

97. *Disposal by the Magistracy.*—The percentage of acquittals showed a satisfactory decrease from 2·2 * to 1·6 and that of cases pending before the Magistracy from 6·6 to 5·7.

* (Appendix N on pages 38-39.)

98. *Rewards* (Appendix P †).—The amount of rewards granted fell from Rs. 78,912 to Rs. 74,546, chiefly on account of the decrease in the number of convictions in the Arcot and Bellary Sub-divisions. The question of rewarding properly informers and other persons outside the department who help in detection has been taken up by the Deputy Commissioners and already some improvement is noticeable.

† (On page 40.)

99. *Assaults on officers.*—There were 44 assaults upon officers of the department, but none of them were of any great importance and no serious injuries were inflicted. In the Arcot Sub-division alone twelve petty cases were reported, but they occurred in six different circles and there seems to be no reason to seek for any special cause.

100. *Inspections of depots and shops.*—Appendix Q ‡ shows the number of inspections of depots and shops made by departmental officers during the official year 1901–1902.

‡ (On page 40.)

101. *Inter-departmental relations.*—The relations between the Abkári and other departments have been on the whole satisfactory and there have been few complaints of the manner in which the laws have been worked. No cases of illegal issues of warrants by the departmental officers have been brought to notice.

CHAPTER IX.—FINANCIAL RESULTS.

Demand, collection and balance statement of excise revenue. ¢ (On pages 41-44.) ‖ (On pages 45-46.)

102. The gross demand for the year amounted to Rs. 1,44,73,923 as against Rs. 1,37,42,576 and the gross collections to Rs. 1,43,00,374 as against Rs. 1,34,76,382 in the previous year. Appendix R § gives the district figures and Appendix S ‖ the details for each head of revenue.

Arrears.

103. The total arrear demand (under abkári and opium) at the beginning of the year was Rs. 2,30,926, of which Rs. 1,91,315 were collected and Rs. 26,709 remitted, leaving a balance of Rs. 12,902 at the end of the year.

Remissions.

104. The large amount written off in Kurnool consisted chiefly of rents for arrack and toddy shops which could not be realized; in Chingleput it represents the loss by a second sale of toddy shops, the purchasers of which at the first sale failed to complete the deposit of two months' rent required by the rules; in Tanjore it is made up of rents, tree-tax and fines due from toddy shopkeepers, and in Malabar of shop-rents and tree-tax mostly on trees illicitly tapped.

Current demand.

105. The total current demand amounted to Rs. 1,42,42,997 against Rs. 1,35,29,381 in the previous year, showing an increase of about 5 per cent., which is noticeable under all the important heads of revenue.

Causes for variations under the several heads.

106. Under country spirits there was a further decrease in rentals as the result of the introduction of the excise system into Gódávari from 1st October 1900, but it was more than made up for by the larger realisations under excise duty owing to the increased consumption of arrack in Ganjám, Kistna, Madras, South Arcot and a few other districts. Under toddy, on the other hand, rentals have solely contributed to the

increase, while under foreign liquor the increase is due partly to higher rentals for ordinary foreign liquor taverns and partly to the increased consumption of locally-made spirits excised at the tariff rate of duty. The increase under hemp drugs occurred both under rentals and excise duty, while that under opium is due entirely to the larger quantity issued for consumption. The decrease under "combined arrack and toddy" is due to the lower rents obtained for the privilege where this system is in force.

Proportion of fixed to variable portion of the revenue under country spirits and toddy.

107. Of the revenue from country spirits, excise duty accounted for 67 per cent. against 64 per cent., and rents for the privilege of vend for 29 against 27 per cent. in the previous year. The remaining 4 per cent. consisted of license fees for distilleries and wholesale depots and rents for the combined privileges of manufacture and supply and for manufacture and sale in the rented areas and in the Agency tracts.

The proportion of toddy rentals and tree-tax to the total toddy revenue amounted to 48·9 and 51·1 per cent., respectively, against 46·8 and 53·2 per cent., respectively, in the previous year.

Of the total abkári and opium revenue for the year, Rs. 59,89,896, or 42 per cent., was derived from the sale of the various privileges against 42·5 per cent. in the previous year.

Collections and balance.

108. The total current collections amounted to Rs. 1,41,09,059 against Rs. 1,33,16,306 in the previous year, and the balance which remained to be collected at the close of the year, under both arrears and current, was Rs. 1,42,175 against an opening balance of Rs. 2,30,926. By the end of July 1902 the arrear balance had been reduced to Rs. 28,514.

Actual gross receipts.

* (On page 47.)

† (On page 44.)

109. According to the Accountant-General's books, the total receipts under abkári and opium for 1901–1902, exclusive of interest on arrears, amounted to Rs. 1,43,08,674 against Rs. 1,35,87,398 in the previous year. Appendix T * explains the difference between the Accountant-General's figures and those given in Appendix R †.

Excise charges.

110. After deducting charges relating to "excise licensees' works" and "salt purchase and freight" and allowing for customs 5 per cent. of the combined charges of the Salt, Abkári and Customs Department, two-fifths of the balance are taken as the proportion debitable to Excise under the orders contained in Government of India letter, communicated with G.O., No. 1080, Revenue, dated 25th October 1900. The charges thus calculated amount to Rs. 9,91,917 for the year against Rs. 10,05,201 in the previous year.

Net receipts.

111. The net abkári and opium receipts for 1901–1902 after deducting charges amounted to Rs. 1,33,16,757 or Rs. 7,34,560 more than in 1900–1901.

General incidence of taxation.

112. The incidence per head of the population (according to the census of 1901) of the total gross excise (abkári and opium) receipts amounted to As. 6 against As. 5-8 in the previous year.

Forms of Imperial returns.

‡ (On pages 48—51.)

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

Inventory of valuable stock.

114. The instructions relating to the maintenance of an inventory of valuable stock were duly carried out.

(Signed) R. A. GRAHAM,
Ag. Secretary to the Commissioner of Salt, Abkári and Separate Revenue.

OFFICE OF THE BOARD OF REVENUE (SEPARATE REVENUE),
Madras, 19th September 1902.

(True Copy.)

(Signed) R. G. A. THOMSON,
Acting Assistant Secretary.

APPENDIX A (*vide* paragraph 3).

STATEMENT showing the various Systems in force at the close of 1901–1902 in each District for the Manufacture and Sale of Country Spirits and Toddy.

District.	Country spirits.	Toddy.	Changes effected during the year.
Ganjám—			
(*a*) Ordinary tracts ..	The supply is under the contract distillery system. The privilege of sale is separately disposed of by auction in small vend areas except in the towns of Chatrapur, Berhampur, Gopalpur, Ichchhápuram, Sómpéta, Russellkonda, Bellugunta, Aska, Parlákimedi, Calingapatam, Chicacole, Vamaravalle, Srikurumam, Ippili, Karajada, Gara, Surlá, Baruva, Baruvapeta, Purushottapur and Tekkali Raghunathapuram, the number of vend areas being 37. The shops in the excepted towns are separately sold.	The shops are sold separately under the tree-tax system.	Arrack shops were separately sold in the towns of Ippili, Karajada and Gara.
(*b*) Agency tracts ..	The Khonds and Savarahs 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 Savarahs, a fixed number of stills is allowed for each muttah, licenses therefor being disposed of by auction. Spirit is generally manufactured from the ippa flower and occasionally from rice. In 100 out of the 122 Agency villages to which the Abkári Act I of 1886 was extended in July 1893, the renting system is in force, and *Ippa* or *Mahwa* spirit is sold. In the remaining 22 villages the contract distillery supply system is in force.	In the 122 villages to which the Abkári 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, Anakápalle 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 sold separately under the tree-tax system.	
(*b*) Agency tracts ..	The 36 villages in which the Abkári 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. In the remaining Agency tracts the privilege of manufacturing and selling country spirits in each shop is sold separately.	The shops are sold separately under the tree-tax system in the 36 villages in which the Abkári Act I of 1886 is in force. Elsewhere toddy is left free.	Act I of 1886 was introduced into five additional villages of the Golgonda taluk and the Gunupur farm was taken under the direct management of Government with effect from 1st April 1901.
Gódávari—			
(*a*) Ordinary tracts ..	The supply is under the contract distillery system. The privilege of sale is separately sold by vend areas except in the Cocanada division and in 286 towns. The number of vend areas is 64.	The shops are sold separately under the tree-tax system.	The system of the separate sale of toddy shops was extended to the whole of the tree-tax areas of the district.
(*b*) Agency tracts ..	Thirty-one out of the 48 villages of the Polavaram, Chódavaram and Yellavaram divisions in which the Madras Abkári Act I of 1886 is in force are under the contract distillery supply system. The shops in the Yellavaram division are sold separately while the exclusive privilege of sale in other tracts is disposed of in six rent areas. In the remaining seventeen villages of the above divisions where Act I of 1886 is in force, arrack is made from toddy and the privilege of manufacture and vend is sold by auction. In the Telaga villages of the Bhadráchalam taluk, the monopoly of manufacture and sale of spirits made from the *Ippa* or *Mahwa* 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 on payment of a fee of annas two per head of the adult male population. The same systems are in force in the remaining villages of the Polavaram, Chódavaram and Yellavaram divisions, except that arrack is manufactured from toddy and not from the *Ippa* or *Mahwa* flower as in the Bhadráchalam taluk and that in a few villages the privilege of manufacture and vend of toddy arrack in shops is sold by auction.	The tree-tax system is in force in 31 villages of the Polavaram, Yellavaram and Chódavaram divisions, and shops are sold separately. In the other tracts no revenue is collected.	

APPENDIX A (*vide* paragraph 3)—*cont.*

Statement showing the various Systems in force at the close of 1901–1902 in each District for the Manufactu and Sale of Country Spirits and Toddy—*cont.*

District.	Country spirits.	Toddy.	Changes effected during the year.
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 Nandigáma taluk and in the towns of Masulipatam, Pedana, Gudur, Guntúr, Tadepalli, Bezwada, Nuzvid, Narasaraopet, Vinukonda, Gudivadá, Tenali, Repalle, Bhattiprole, Kollur, Kollipara, Nizampatam, Duggirala, Bápatla, Ponnur, Chebrolu, Chirala, Peralu, Vetapalem and Nayanapalli the shops are separately disposed of. Elsewhere the privilege of sale is disposed of in vend areas (51 in number).	The shops are sold separately under the tree-tax system.	
Nellore	The shops are sold separately under the contract distillery supply system.	Do. do.	
Cuddapah	Do. do.	Do. do.	
Anantapur	Do. do.	Do. do.	
Bellary	Do. do.	Do. do.	
Kurnool	Do. do.	Do. do.	
Madras Town Circle ..	Do. do.	The tree-tax system is in force and shops are divided into classes, the license fee for each class being levied with reference to the amount of tree-tax paid during the previous two leases.	
Chingleput (exclusive of the Saidapet taluk).	Do. do.	The shops are sold separately under the tree-tax system.	The contract distillery supply system was introduced into these districts.
North Arcot	Do. do.	Do. do.	
South Arcot	Do. do.	Do. do.	
Tanjore	Do. do.	Do. do.	
Trichinopoly	Do. do.	Do. do.	
Madura	Do. do.	Do. do.	
Tinnevelly	Do. do.	Do. do.	
Coimbatore	Do. do.	Do. do.	
The Nilgiris	Do. do.	No toddy revenue is raised.	
Salem	Do. do.	The shops are sold separately under the tree-tax system.	
South Canara	The shops are sold separately under the contract distillery supply system. Toddy and Jaggery arrack is supplied by the Malabar contractors.	The shops are sold separately under the tree-tax system.	
Malabar—			
(*a*) The Wynaad taluk.	The shops are sold separately under the contract distillery supply system.	No toddy revenue is raised.	The contract distillery supply system was introduced into the taluk and shops were sold separately
(*b*) The rest of the district (except Cochin, the Chavakkat Deputy Tahsildar's division of the Ponnáni 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 at fixed rates. Jaggery arrack is also supplied by the contractors. The shops are sold separately.	The shops are sold separately under the tree-tax system.	

APPENDIX A (*vide* paragraph 3)—*cont.*

Statement showing the various Systems in force at the close of 1901–1902 in each District for the Manufacture and Sale of Country Spirits and Toddy—*cont.*

District.	Country spirits.	Toddy.	Changes effected during the year.
Malabar—*cont.*			
(*e*) 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.	The shops are sold separately under the tree-tax system.	
(*d*) Seventeen outlying pattoms 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 Tangaséri.	The management of the abkári revenue is leased to the Travancore Government in consideration of the payment of a lump sum.	....	
(*f*) The Chavakkat Deputy Tahsildar's division of Ponnáni.	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 B

STATEMENT showing the quantity of Country Spirits issued from distilleries and warehouses to wholesale vend depot-keepers, renters of vend areas and independent shopkeepers during 1901–1902.

Distilleries and warehouses.	Name of distiller or warehouse-keeper.	Tracts supplied.	Particulars of issues of country spirits to Wholesale vend depot-keepers. 20° under-proof.	30° under-proof.	60° under-proof.	Total proof.
1	2	3	4	5	6	7
			GALS.	GALS.	GALS.	GALS.
1. Aska Distillery *	Mr. F. J. V. Minchin ..	Ganjám ..	59	6,721	33,337	18,087
2. Vizagapatam Distillery	The Vizagapatam Commercial Corporation.	Vizagapatam ..	200	29,334	3,150	21,954
3. Samalkot do. †	The Deccan Sugar and Abkári Company (Limited).	Gódávari ..	1,332	17,809	1,462	14,116
4. Tadpatri do.	M.R.Ry. Mula Venkatarangayya.	Anantapur ..	5,755	8,680	..	10,680
		Kurnool ..	2,173	514	..	2,098
5. Bellary do.	Messrs. S. Venugopaul Naidu and Kumarasetti.	Bellary ..	5,768	13,881	..	14,331
6. Veyasarpady (Madras). do.	Messrs. William Coleridge & Co.	Madras ..	..	67,593	..	47,315
7. Nellikuppam do.	The East India Distilleries and Sugar Factories (Limited).	South Arcot ..	..	156,852	10	109,800
		Tanjore ..	..	..	..	..
8 Tachanallur do.	M.R.Ry. T. Ratnasami Nadar.	Tinnevelly ..	..	41,863	..	29,304
9. Coimbatore do.	Rao Bahadur M.R.Ry. A. P. Tiruvengadasami Mudaliyar.	Coimbatore. ..	43,756	12,248	..	43,578
		The Nilgiris...	..	14,597	..	10,218
10. Arvanghat do.	Messrs. Rungiah Gownden & Co. (the interest was transferred to P. Samana Nayudu from 1st September 1901 to 31st March 1902).	Do. ..	..	13,900	..	9,730
11. Parli Distillery ..	These are Government distilleries leased out to the East India Distilleries and Sugar Factories (Limited) for the lease 1901–1902.	Malabar ..	20	1,516	67	1,104
12 Chávakkat do. ..		Do. ..	..	400	..	280
13. Cannanore Distillery (April to July).		Do. ..	230	664	..	649
14. Cannanore Warehouse (August to March 1902).	The East India Distilleries and Sugar Factories (Limited).	Do. ..	677	2,516	242	2,400
15. Tekkali Warehouse ‡ ..	Mr. F. J. V. Minchin ..	Ganjám ..	35	6,087	12,360	9,233
16. Rajahmundry do. ..	The Deccan Sugar and Abkári Co. (Limited).	Gódávari ..	271	26,543	4,125	20,447
17. Bezwada do. §	Do. do.	Kistna ..	19,855	28,139	84	35,615
18. Nellore do.	Do. do.	Nellore ..	..	25,174	78	17,653
19. Cuddapah do.	Do. do.	Cuddapah ..	16,617	11,054	..	21,032
20. Nandyal do.	M.R.Ry. Mula Venkataranagayya.	Kurnool ..	15,649	4,102	..	15,390
21. Conjeeveram do.	M.R.Ry. T. Ratnasami Nadar.	Chingleput ..	..	23,981	..	16,787
22. Ránipéttai do.	The East India Distilleries and Sugar Factories (Limited).	North Arcot ..	2,566	46,328	..	34,483
23. Tanjore do. ‖	Do. do.	Tanjore ..	..	27,521	..	19,264
		Trichinopoly ..	..	3,733	..	2,613
24. Trichinopoly do.	Do. do.	Do. ..	..	24,530	..	17,171
25. Madura do.	M.R.Ry. T. Ratnasami Nadar.	Madura ..	..	35,146	..	24,602
		Trichinopoly ..	..	50	..	35
26. Suramangalam do.	The East India Distilleries and Sugar Factories (Limited).	Salem	691	61,562	..	43,646
27. Mangalore Warehouse No. I (1st half-year).	M.R.Ry. T. Ratnasami Nadar.	South Canara (jaggery arrack).	..	38	..	26
Mangalore Warehouse No. II (whole year).	The East India Distilleries and Sugar Factories (Limited).	South Canara (cocoanut toddy arrack).	..	1,961	..	1,373
		(Palmyra toddy arrack).	..	1,600	..	1,120
		(Molasses arrack).	..	28,191	..	19,733
28. Gangoli Warehouse (1st half-year)	Do. do.	Do. ..	..	1,777	437	1,419
29. Udipi Warehouse	Do. do.	Do. ..	..	9,102	79	6,403
30. Calicut Warehouse No. I (1st half-year).	M.R.Ry. T. Ratnasami Nadar.	Malabar ..	..	441	..	309
Calicut Warehouse No. II (whole year).	The East India Distilleries and Sugar Factories (Limited).	Do. ..	13,424	34,139	1,651	35,297

* Includes 119 gallons at 30° under-proof and 243 gallons at 60° under-proof issued to the Berhampur wholesale depot from the Berhampur warehouse, which was closed on 17th April 1901.

‡ Includes 382 gallons at 30° under-proof and 71 gallons at 60° under-proof transferred from the Chicacole warehouse of the previous lease (1900-1901) to the Chicacole wholesale depot.

‖ Includes 41 gallons at 30° under-proof issued to wholesale depots and 6 gallons at 30° under-proof to shops from the Arantangi amani depot.

(*vide* paragraph 6).

Particulars of issues of country spirits to Renters of vend areas and independent shopkeepers. Renters of vend areas. 20° under-proof.	30° under-proof.	60° under-proof.	Independent shopkeepers. 20° under-proof.	30° under-proof.	60° under-proof.	Total proof strength	Grand total proof.	Prices charged per gallon of 30° under-proof spirits issued to vend renters and shopkeepers excluding duty. Sugarcane jaggery arrack.	Palmyra jaggery arrack.	Molasses arrack.
8	9	10	11	12	13	14	15	16	17	18
GALS.	GALS.	GALS.	GALS.	GALS.	GALS.	GALS.	GALS.	RS. A. P.	RS. A. P.	RS. A. P.
22	3,624	24,341	280	5,245	17,819	23,314	41,401	..	.	0 10 6
35	14,842	4,029	32	40,671	..	40,525	62,479	0 11 6	..	..
395	739	30	357	7,863	256	6,740	20,856	..	..	0 8 9
..	..	..	915	98	..	801	11,481	0 10 6	..	..
..	..	..	..	..	..	..	2,098	0 12 0	..	..
..	..	..	78	26,928	..	18,912	33,243	0 11 0	..	..
..	..	..	5	17,212	..	12,052	59,367	0 11 0	..	0 9 0
..	..	..	..	3,961	2	2,773	112,573	..	..	0 9 6
..	..	..	..	..	10	4	4	..	..	0 9 6
..	..	..	7	4,593	..	3,220	32,524	..	0 10 0	..
..	..	..	..	..	..	..	43,578	..	0 10 0	..
..	..	..	..	400	..	280	10,498	..	0 14 0	..
..	..	..	96	2,022	..	1,492	11,222	..	0 14 0	..
..	..	..	141	144	44	231	1,335	P.T.A.	1 0 6	..
..	..	..	40	188	4	165	445	C.T.A.	1 3 0	..
..	..	..	252	658	..	662	1,311	C.T.A.	1 3 0	..
..	..	..	632	1,399	6	1,487	3,887	C.T.A.	1 3 0	..
								P.T.A.	1 2 6	
								M.A.	0 11 6	
10	4,472	15,922	10	954	6,199	12,663	21,896	..	..	0 10 6
11	5,632	2,006	486	3,759	3,209	9,057	29,504	..	..	0 8 9
73	31,122	..	2,720	11,250	..	31,894	67,509	..	..	0 9 0
..	..	..	..	7,851	..	5,495	23,148	..	..	0 9 0
..	..	..	410	189	..	460	21,492	..	..	0 9 0
..	..	..	297	303	..	449	15,839	0 12 0	..	..
..	..	..	..	330	..	231	17,018	0 11 0	0 11 0	..
..	..	..	84	1,636	..	1,212	35,695	..	..	0 9 6
..	..	..	..	7,883	10	5,522	24,786	..	..	0 9 6
..	..	..	..	..	..	..	2,613	..	..	0 9 6
..	..	..	..	21,58[illegible]	..	111	32,282	..	..	0 9 6
..	..	..	..	[illegible]	..	[illegible]	31,122	..	0 10 6	..
..	..	..	..	[illegible]	..	[illegible]	35	..	..	..
..	..	..	29	661	..	496	44,132	..	..	0 9 6
..	..	..	..	33996	..	26		0 14 6	..	..
..	..	..	275	4,840	..	3,608	14,981	C.T.A.	1 5 0	..
..	..	..	606	255	..	66[illegible]	1,783	P.T.A.	1 3 6	..
..	..	..	..	97[illegible]	..	68[illegible]	20,418	M.A.	0 12 6	..
..	..	..	16	1[illegible]	..	20	1,439	Toddy arrack.	1 4 9	..
..	..	..	..	408	..	286	6,689	C.T.A.	1 6 0	..
								P.T.A.	1 4 6	
								M.A.	0 12 6	
..	..	..	..	..	..	..	309	0 12 6	..	..
..	..	..	893	1,814	..	1,984	37,281	C.T.A.	1 4 0	..
								P.T.A.	1 1 6	
								M.A.	0 10 6	

† Includes 2 gallons in proof issued for fortifying purposes.

§ Includes 818 gallons at 20° under-proof, 269 at 30° under-proof and 82 at 60° under-proof issued to the Bunder wholesale depot from the Bunder warehouse, which was closed on 13th April 1901.

Note.—C.T.A.—Cocoanut toddy arrack.

APPENDIX C (*vide* paragraph 8).

STATEMENT showing the Quantity of Country Spirits issued from wholesale vend depots to renters of vend areas and independent shopkeepers during 1901–1902.

Districts.	Issues to renters of vend areas.				Issues to independent shopkeepers.				Total issues to renters of vend areas and independent shopkeepers (proof).	Prices charged per gallon of 30° under-proof (excluding duty).
	20° under-proof.	30° under-proof.	60° under-proof.	Total proof.	20° under-proof.	30° under-proof.	60° under-proof.	Total proof.		
1	2	3	4	5	6	7	8	9	10	11
	GALS.	GALS.	GALS.	GALS.	GALS.	GALS.	GALS.	GALS.	GALS.	RS. A. P.
1. Ganjám ..	5	2,072	20,196	9,533	87	10,064	24,438	16,889	26,422	0 12 6
2. Vizagapatam ..	..	1,601	1,386	1,675	184	26,983	1,497	19,634	21,309	0 13 6
3. Gódávari ..	322	8,899	1,026	6,897	1,214	32,691	5,181	25,927	32,824	0 10 9
4. Kistna ..	829	11,667	67	8,857	18,777	15,853	12	26,124	34,981	0 11 0
5. Nellore.. ..	..	..	..	..	..	24,059	46	16,860	16,860	0 11 0
6 Cuddapah ..	..	..	..	..	16,164	10,937	..	20,587	20,587	0 11 0
7. Anantapur ..	..	..	..	..	5,545	8,305	..	10,250	10,250	0 12 6
8. Bellary ..	..	..	..	..	5,537	13,607	..	13,955	13,955	0 13 0
9. Kurnool ..	..	..	..	..	16,971	4,279	..	16,572	16,572	0 14 0
10. Madras Town Circle.	..	..	..	..	..	67,083	..	46,958	46,958	0 11 0
11. Chingleput ..	..	..	..	..	..	22,873	..	16,011	16,011	0 13 0
12. North Arcot ..	..	..	..	..	2,528	44,620	..	33,256	33,256	0 11 6
13. South Arcot ..	..	..	..	..	..	151,366	10	105,960	105,960	0 11 6
14. Tanjore ..	..	..	..	..	..	25,742	..	18,019	18,019	0 11 6
15. Trichinopoly ..	..	..	..	..	..	29,046	..	20,332	20,332	0 11 6
16. Madura ..	..	..	..	..	..	34,964	..	24,474	24,474	0 12 6
17. Tinnevelly ..	..	..	..	..	..	42,012	..	29,409	29,409	0 12 0
18. Coimbatore ..	..	..	..	..	42,674	11,907	..	42,474	42,474	0 12 0
19. The Nilgiris ..	..	..	..	..	..	27,839	..	19,487	19,487	1 1 0
20. Salem	..	..	..	..	611	59,950	..	42,454	42,454	0 11 6
21. South Canara ..	..	..	..	..	..	41,802	739	29,557	29,557	Toddy arrack 1 4 6 to 1 10 0; Molasses arrack 0 13 6 to 1 0 6
22. Malabar ..	Toddy arrack. Molasses or jaggery arrack.		..	..	1,813	21,697	152	16,699	16,699	1 1 6 to 1 9 0; 0 11 6 to 0 15 6
			..	..	10,719	17,863	1,927	21,850	21,850	
Total ..	1,156	24,239	22,675	26,962	122,824	745,542	34,002	633,738	660,700	

APPENDIX D (*vide* paragraph 14).

STATEMENT showing the number of shops and the quantities of spirits issued for consumption with the population and area of the various excise tracts, &c., during the year 1901–1902.

Tracts.	Population (Census of 1901).	Area in square miles.	Number of shops opened during 1901–1902.	Quantity consumed in proof strength. 1900–1901.	Quantity consumed in proof strength. 1901–1902.	Consumption per head in 1901–1902 (in terms of proof strength).	Sales per shop in 1901–1902 (in terms of proof strength).	Square miles per shop in 1901–1902.	Population per shop in 1901–1902.
1	2	3	4	5	6	7	8	9	10
Tracts in which shops were not sold separately.				GALS.	GALS.	GALS.	GALS.		
Ganjám (excluding the towns of Berhampur, Gopalpur, Ichchhápuram, Chatrapur, Sómpéta, Purushottapur, Surlá, Báruva, Baruvapeta, Aska, Russellkonda, Bellugunta, Chicacole, Vamaravalli, Srikurumam, Parlákimedi, Calingapatam, Tekkali Raghunathapuram, Ippili, Karajada and Gara).	1,560,552	4,666	552	24,910	31,331	·020	57	8·4	2,827
Vizagapatam (excluding the Vizagapatams' Anakápalle and Vizianagram taluk and the towns of Narasapatnam, Yellamanchili, Bimlipatam, Chipurupalle and Palkonda).	1,584,241	3,885	184	12,605	13,705	·009	74	21·1	8,610
Gódávari (portions of the district in which shops were not sold separately).	..	..	712	10,989	12,496	..	18	..	..
Kistna (excise tracts excluding the Nandigáma taluk and the towns of Masulipatam, Pedána, Gudur, Guntúr, Tadepalle, Bezwada, Nuzvid, Narasaraopet, Vinukonda, Gudiváda, Tenali, Répalle, Bhattiprole, Kolluru, Kollipara, Nizampatam, Duggirala, Bápatla, Ponnur, Chebrolu, Chirala, Peralu, Vetapalem and Nayanapalle).	1,798,989	7,560	798	28,147	30,700	·017	38	9·5	2,254
Total .. 1900–1901 * ..	4,680,327	16,937	1,569	69,693	..	·015	44	10·8	2,983
Total .. 1901–1902 † ..	4,943,782	16,111	1,534	..	75,736	·015	49	10·5	3,223
Tracts in which shops were sold separately.									
Ganjám.—The towns of Berhampur, Gopálpur, Ichchhápuram, Chatrapur, Sómpéta, Purushottapur, Surlá, Báruva, Baruvapeta, Aska, Russellkonda, Bellugunta, Chicacole, Vamaravalli, Srikurumam, Parlákimedi, Calingapatam, Tekkali Raghunathapuram, Ippili, Karajada and Gara.	128,590	62	79	27,573	31,068	·241	393	0·8	1,628
Vizagapatam.—The Vizagapatam, Anakápalle and Vizianagram taluks and the towns of Narasapatnam, Yellamanchili, Bimlipatam, Chipurupalle and Palkonda.	498,421	776	84	50,442	48,129	·097	573	9·2	5,934
Gódávari.—Portions of the district in which shops were sold separately.	..	..	386	15,891	36,125	..	94	..	..
Kistna.—The Nandigáma taluk (excise tracts) and the towns of Masulipatam, Pedana, Gudur, Guntúr, Tadepalle, Bezwada, Nuzvid, Narasaraopet, Vinukonda, Gudiváda, Tenali, Repalle, Bhattiprole, Kolluru, Kollipara, Nizampatam, Duggirala, Bápatla, Ponnur, Chebrolu, Chirala, Peralu, Vetapalem and Nayanapalle.	330,654	787	113	30,802	36,175	·109	320	6·5	2,926

* The figures given in columns 2 to 5 against 1900–1901 show the population, etc., for the areas which were under the different systems in that year.

† Excludes figures for the Gódávari district.

APPENDIX D (*vide* paragraph 14)—*cont.*

Statement showing the number of shops and the quantities of spirits issued for consumption with the population and area of the various excise tracts, &c., during the year 1901-1902—*cont.*

Tracts.	Population (Census of 1901).	Area in square miles.	Number of shops opened during 1901-1902.	Quantity consumed in proof strength. 1900-1901.	Quantity consumed in proof strength. 1901-1902.	Consumption per head in 1901-1902 (in terms of proof strength).	Sales per shop in 1901-1902 (in terms of proof strength).	Square miles per shop in 1901-1902.	Population per shop in 1901-1902.
1	2	3	4	5	6	7	8	9	10
Tracts in which shops were sold separately—cont.				GALS.	GALS.	GALS.	GALS.		
Nellore district	1,496,987	8,761	368	23,489	22,355	·015	61	23·8	4,068
Cuddapah ,,	1,291,267	8,723	533	26,464	21,047	·016	39	16·3	2,423
Anantapur ,,	788,254	5,557	276	12,974	11,051	·014	40	20·1	2,856
Bellary ,,	947,214	5,714	249	39,139	32,867	·035	132	22·9	3,804
Kurnool ,,	872,055	7,578	448	19,460	17,021	·019	38	16·9	1,947
Madras (Madras town)	509,346	27	48	43,655	49,290	·096	1,027	0·6	10,612
Do. (Outside shops)			4	1,503	1,802				
Do. (Cantonment shops)	262,478	342	3	3,305	3,157	·037	162	5·7	4,375
Do. (Rest of the Saidapet taluk)			53	4,865	4,761				
Chingleput (exclusive of the Saidapet taluk).	1,049,644	2,737	221	16,770	16,242	·015	73	12·4	4,750
North Arcot district	2,207,712	7,386	527	37,473	34,468	·016	65	14·0	4,189
South Arcot ,,	2,349,894	5,217	868	72,285	108,733	·046	125	6·0	2,707
Tanjore district	2,245,029	3,710	221	20,779	23,545	·010	107	16·8	10,159
Trichinopoly district	1,444,770	3,632	271	31,384	35,443	·024	131	13·4	5,331
Madura district	2,831,280	8,701	486	37,460	30,994	·011	64	17·9	5,826
Tinnevelly district	2,059,607	5,389	359	31,584	32,629	·016	91	15·0	5,737
Coimbatore ,,	2,201,752	7,860	613	45,012	42,474	·019	69	12·8	3,592
The Nilgiris ,,	111,437	957	31	22,298	21,259	·190	686	30·9	3,595
Salem district	2,204,974	7,530	501	43,753	42,940	·019	85	15·0	4,401
South Canara district	1,131,105	4,022	597	31,039	34,819	·031	58	6·7	1,895
Malabar district (Wynaad taluk)	75,149	821	59	4,031	7,220	·096	122	13·9	1,274
Malabar ,, [The Calicut, Palghat, Ponnáni (excluding the Chavakkat Deputy Tahsildar's division), Chirakkal, Kóttayam, Kurumbranát, Ernad and Walavanad (excluding the Attapadi valley) taluks].	2,513,507	4,674	578	37,366	35,858	·014	62	8·1	4,348
Total 1900-1901 *	29,412,468	99,897	7,280	710,864	..	·024	98	13·7	4,040
Total 1901-1902 †	29,551,126	100,913	7,590	..	745,347	·025	98	13·3	3,893
Grand Total 1900-1901 *	36,259,352	121,829	9,827	807,437	..	·022	82	12·4	3,690
Grand Total 1901-1902	36,636,825	121,856	10,222	..	869,704	·024	85	11·9	3,584

* The figures given in columns 2 to 5 against 1900-1901 show the population, etc., for the areas which were under the different systems in that year.

† Excludes figures for the Gódávari district.

APPENDIX E (*vide* paragraphs 17 and 18).

STATEMENT showing the Revenue per Gallon of Country Spirits in the Excise Tracts of the Presidency, &c., during 1901-1902.

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
Tracts in which shops were not sold separately.	GALS.	RS.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Ganjám (excluding the towns of Berhampur, Gopálpur, Ichchhápuram, Chatrapur, Sómpéta, Purushottapur, Surlá, Báruva, Baruvapeta, Aska, Russellkonda, Bellugunta, Chicacole, Vamaravalle, Srikurumam, Parlákimedi, Calingapatam, Tekkali, Raghunathapuram, Ippili, Karajada and Gara).	31,331	40,720	1 4 10	2 8 0	3 12 10	2 10 7	4 1 9
Vizagapatam (excluding the Vizagapatam, Anakápalle and Vizianagram taluks and the towns of Narasapatnam, Yellamanchili, Bimlipatam, Chipurupalle and Palkonda).	13,705	23,750	1 11 9	2 8 0	4 3 9	2 15 5	4 5 3
Gódávari (portions of the district in which shops were not sold separately).	12,496	39,514	3 2 7	4 6 0	7 8 7	5 4 5	* 4 6 11
Kistna (excise tracts excluding the Nandigáma taluk and the towns of Masulipatam, Pedana, Gudur, Guntúr, Tadepalle, Bezwada, Nuzvid, Narasaraopet, Vinukonda, Gudiváda, Tenali, Répalle, Bhattiprole, Kolluru, Kollipara, Nizampatam, Duggirala, Bápatla, Ponnur, Chebrolu, Chiralá, Peralu, Vétápalem and Nayanapalle).	30,700	64,753	2 1 9	4 6 0	6 7 9	4 8 8	6 10 1
Tracts in which shops were sold separately.							
Ganjám (the towns of Berhampur, Gopálpur, Ichchhápuram, Chatrapur, Sómpéta, Purushottapur, Surlá, Báruva, Baruvapeta, Aska, Russellkonda, Bellugunta, Chicacole, Vamaravalle, Srikurumam, Parlákimedi, Caingapatam, Tekkali Raghunathapuram, Ippili, Karajada and Gara).	31,068	45,737	1 7 7	2 8 0	3 15 7	2 12 6	3 14 4
Vizagapatam (the Vizagapatam, Anakápalle and Vizianagram taluks and the towns of Narasapatnam, Yellamanchili, Bimlipatam, Chipurupalle and Palkonda).	48,129	73,980	1 8 7	2 8 0	4 0 7	2 13 3	3 9 4
Gódávari (portions of the district in which shops were sold separately).	36,125	65,290	1 12 11	4 6 0	6 2 11	4 5 3	* 4 5 7
Kistna the Nandigáma taluk (excise tracts) and the towns of Masulipatam, Pedana, Gudur, Guntúr, Tadepalle, Bezwada, Nuzvid, Narasaraopet, Vinukonda, Gudiváda, Tenali, Répalle, Bhattiprole, Kolluru, Kollepara, Nizampatam, Duggirala, Bápatla, Ponnur, Chebrolu, Chirála, Peralu, Vétapálem, and Nayanapalle).	36,175	81,691	2 4 1	4 6 0	6 10 1	4 10 3	6 7 8
Nellore district	22,355	54,990	2 7 4	4 6 0	6 13 4	4 12 6	6 2 0
Cuddapah ,,	21,047	45,508	2 2 7	4 6 0	6 8 7	4 9 3	4 14 7
Anantapur ,,	11,051	27,444	2 7 9	4 6 0	6 13 9	4 12 10	6 0 0
Bellary ,,	32,867	73,653	2 3 10	4 6 0	6 9 10	4 10 1	5 14 3
Kurnool ,,	17,021	45,437	2 10 9	4 6 0	7 0 9	4 14 11	6 2 5
Madras (Madras town)	49,290	96,588	1 14 3	5 10 0	7 8 3	5 4 2	6 2 6
Do. (Outside shops)	1,802						
Do. (Cantonment shops)	3,157	18,528	2 5 5	4 6 0	6 11 5	4 11 2	5 9 7
Do. (Rest of the Saidapet taluk)	4,761						

* The comparatively low selling price of arrack has not been explained by the Collector.

APPENDIX E (*vide* paragraphs 17 and 18)—*cont.*

Statement showing the Revenue per Gallon of Country Spirits in the Excise Tracts of the Presidency, &c., during 1901-1902—*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° underproof.
1	2	3	4	5	6	7	8
Tracts in which shops were sold separately—cont.	GALS.	RS.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Chingleput (exclusive of the Saidapet taluk).	16,242	24,098	1 7 9	4 6 0	5 13 9	4 1 8	5 9 10
North Arcot district	34,468	58,542	1 11 2	4 6 0	6 1 2	4 4 0	5 13 10
South Arcot district (excluding frontier tracts).	96,439	94,994	0 15 9	4 6 0	5 5 9	3 12 0	4 13 11
South Arcot district (frontier tracts).	12,294	7,662	0 10 0	1 14 0	2 8 0	1 12 0	2 7 3
Tanjore district	23,545	30,287	1 4 7	4 6 0	5 10 7	3 15 5	5 6 1
Trichinopoly district	35,443	52,763	1 7 10	4 6 0	5 13 10	4 1 8	5 3 9
Madura ,, ...	30,994	85,263	2 12 0	4 6 0	7 2 0	4 15 10	5 12 10
Tinnevelly ,, ...	32,629	81,630	2 8 0	4 6 0	6 14 0	4 13 0	6 0 8
Coimbatore ,, ...	42,474	1,02,951	2 6 9	4 6 0	6 12 9	4 12 2	6 6 8
The Nilgiris ,, ...	21,259	52,727	2 7 8	5 10 0	8 1 8	5 10 9	6 9 3
Salem ,, ...	42,940	86,913	2 0 5	4 6 0	6 6 5	4 7 8	6 0 4
South Canara	34,819	21,988	0 10 1	2 9 9	3 3 10	2 4 3	3 9 1
Malabar district (Wynaad taluk) ..	7,220	3,942	0 8 9	5 10 0	6 2 9	4 5 2	7 3 6
Malabar [the Calicut, Palghat, Ponnáni (excluding the Chávakkat Deputy Tahsildar's division) Chirakkal, Kóttayam, Kurumbranát, Ernad and Walavanad (excluding the Attapadi valley) taluks].	35,858	38,141	1 1 0	2 9 9	3 10 9	2 9 2	3 10 11

APPENDIX F (*vide* paragraph 27).

STATEMENT showing the progress of the toddy revenue in the tree-tax areas of the Presidency during the official year 1901-1902 as compared with 1900-1901.

Districts.	1900-1901. Rentals.	1900-1901. Tree-tax.	1900-1901. Total.	1901-1902. First-half year. Rentals.	1901-1902. First-half year. Tree-tax.	1901-1902. Second-half year. Rentals.	1901-1902. Second-half year. Tree-tax.	1901-1902. Total rentals.	1901-1902. Total tree-tax.	1901-1902. Total revenue.	Increase or decrease; + or −.
1	2	3	4	5	6	7	8	9	10	11	12
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Ganjam	10,261	37,885	48,146	5,347	11,195	7,357	33,063	12,704	44,258	56,962	8,816
Vizagapatam	25,506	68,246	93,752	13,035	20,853	15,112	47,531	28,147	68,864	96,511	2,759
Gódávari	(a) 3,15,270	4,32,308	7,47,578	53,137	1,52,932	1,28,546	2,58,951	1,76,683	4,11,883	5,88,566	−1,79,012
Kistna	1,93,012	2,05,301	3,98,313	1,01,460	42,568	1,21,478	1,64,161	(g) 2,22,938	2,06,719	4,29,657	31,344
Nellore	36,843	78,570	1,15,413	20,213	31,290	28,113	53,878	43,326	85,108	1,28,494	13,081
Cuddapah	76,225	48,818	1,25,043	39,275	16,021	40,787	31,135	80,062	47,156	1,27,218	2,175
Anantapur	2,56,248	1,53,842	4,10,090	1,40,145	49,184	1,34,894	90,688	2,75,079	1,39,822	4,14,901	4,771
Bellary	2,65,140	1,33,713	3,98,853	1,47,252	36,000	1,58,052	85,960	3,06,304	(b) 1,28,698	4,35,002	36,149
Kurnool	1,80,839	1,38,568	3,19,407	97,949	43,690	1,10,350	91,448	2,08,299	(c) 1,36,890	3,45,195	26,788
Madras Town Circle	37,812	5,33,380	5,71,192	19,640	2,54,601	2,57,813	2,57,813	(d) 39,438	6,12,414	6,51,852	19,340
Chingleput	1,10,307	1,28,760	2,39,067	51,716	67,756	43,681	76,180	95,396	1,32,886	2,28,282	10,785
North Arcot	2,04,344	1,83,195	3,87,539	1,01,771	72,983	85,824	1,05,082	1,87,595	1,78,065	3,65,660	21,879
South Arcot	99,329	1,12,219	2,11,548	53,740	55,411	79,662	80,316	1,33,302	1,35,727	2,69,029	57,481
Tanjore	3,69,455	3,96,986	7,66,441	1,68,946	1,89,834	2,06,704	2,43,968	3,75,660	4,33,802	8,09,462	43,021
Trichinopoly	1,02,089	91,156	1,93,245	50,694	41,272	56,812	47,912	1,07,006	89,184	1,96,190	2,945
Madura	2,61,378	1,64,963	3,66,337	1,03,023	63,929	1,05,315	98,136	2,08,338	1,62,065	3,70,403	5,066
Tinnevelly	1,00,418	1,00,675	2,01,093	49,867	36,302	73,407	70,929	1,23,274	1,07,231	2,30,505	29,412
Coimbatore	2,77,149	1,88,700	4,65,849	1,48,977	83,216	1,46,877	1,08,218	2,96,864	1,86,434	4,82,288	16,439
Salem	3,21,041	2,44,663	5,65,704	1,74,703	1,08,946	1,74,858	1,39,108	3,49,561	2,48,054	5,97,615	31,911
South Canara	1,50,808	1,49,934	3,09,742	83,362	62,863	70,880	1,07,997	1,94,192	1,60,850	3,15,042	5,300
Malabar	1,91,716	1,76,410	3,68,126	98,460	67,011	1,08,986	92,840	(e) 2,07,446	(f) 1,72,278	3,79,724	11,598
Total ..	35,34,190	37,87,288	73,21,478	17,22,711	14,87,817	19,07,843	22,79,214	36,30,564	37,87,954	74,18,508	97,030

(a) Includes the arrack rentals of the district for the first six months.
(b) Includes Rs. 6,738, being the amount realised as transport duty on Hyderabad toddy.
(c) Includes Rs. 1,758, being the amount realised as transport duty on Hyderabad and Banganapalle toddy.
(d) Includes Rs. 1,660, being the revenue realised from licenses transferred or sold for default.
(e) Includes Rs. 3,356, the arrack rentals of the Coohin town.
(f) Includes Rs. 12,427, being the tax on trees licensed for distilleries.
(g) Includes Rs. 1,000, the arrack rentals of the Munagala and Lingagiri zamindaris.

APPENDIX G (*vide* paragraph 27).

STATEMENT showing the percentage borne by tree-tax and shop rentals to total toddy revenue.

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
	RS.	RS.	RS.		
1888–89	33,43,488	6,22,248	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	25,44,478	64,88,076	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
1900–1901	33,31,602	(*c*) 37,87,288	71,18,890	46·8	53·2
1901–1902	36,26,460	(*c*) 37,87,954	74,14,414	48·9	51·1

(*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 distillation in Malabar.
(*c*) Includes transport duty on Hyderabad and Banganapalle toddy, and the tax on trees tapped for distillation in Malabar.

APPENDIX H (*vide* paragraph 28).

STATEMENT showing the progress of the toddy revenue in the tree-tax areas of the Presidency for the leases 1899–1900, 1900–1901 and 1901–1902.

Districts.	Toddy lease, 1899–1900 (October 1899 to the end of September 1900).			Toddy lease, 1900–1901 (October 1900 to the end of September 1901).			Increase or decrease in 1900–1901 as compared with 1899–1900; + or —.	Toddy lease, 1901–1902 (October 1901 to the end of September 1902).			Increase or decrease in 1901–1902 as compared with 1900–1901; + or —.
	Rentals.	Tree-tax.	Total.	Rentals.	Tree-tax. (*a*)	Total.		Rentals.	Tree-tax. (*d*)	Total.	
1	2	3	4	5	6	7	8	9	10	11	12
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Ganjám	8,786	36,336	45,122	11,650	39,842	51,492	+ 6,370	13,923	45,099	59,022	+ 7,530
Vizagapatam ..	25,087	65,302	90,389	26,071	69,221	95,292	+ 4,903	30,017	69,255	99,272	+ 3,980
Gódávari ..	(*f*) 5,02,998	5,36,475	10,39,473	1,33,382	3,69,610	5,02,992	— 5,36,481	2,33,581	4,16,985	6,50,566	+ 1,47,574
Kistna	(*b*) 1,88,618	1,78,636	3,62,254	(*b*) 2,02,848	1,98,423	4,01,271	+ 39,017	(*b*) 2,42,958	2,16,143	4,59,101	+ 57,830
Nellore	35,252	70,729	1,05,981	39,294	79,189	1,18,483	+ 12,502	46,126	85,253	1,31,379	+ 12,896
Cuddapah ..	73,549	44,735	1,18,284	78,478	48,511	1,26,989	+ 8,705	80,941	46,184	1,27,125	+ 136
Anantapur ..	2,32,269	1,48,951	3,81,220	2,80,271	1,34,501	4,14,772	+ 33,552	2,70,059	1,34,606	4,04,665	— 10,107
Bellary ..	2,35,716	1,06,476	3,42,192	2,94,888	1,31,494	4,26,382	+ 84,190	3,18,849	(*g*) 1,24,094	4,42,943	+ 16,561
Kurnool ..	1,65,487	1,31,878	2,97,365	1,95,859	1,40,244	3,36,103	+ 38,738	2,20,676	(*h*) 1,32,757	3,53,433	+ 17,330
Madras Town Circle ..	38,588	5,29,564	5,68,152	38,070	5,20,112	5,58,182	— 9,970	(*e*) 40,000	5,26,926	5,66,926	+ 8,744
Chingleput ..	1,04,356	1,38,482	2,42,838	1,09,350	1,39,262	2,48,612	+ 5,774	87,520	1,41,805	2,29,325	— 19,287
North Arcot ..	2,05,354	2,04,421	4,09,775	1,97,935	1,78,756	3,76,691	— 33,084	1,71,316	1,82,257	3,53,573	— 23,118
South Arcot ..	97,178	98,959	1,96,137	1,07,598	1,04,691	2,12,289	+ 16,152	1,58,954	1,45,730	3,04,684	+ 92,395
Tanjore ..	4,10,517	3,90,837	8,01,354	3,36,146	4,08,318	7,44,464	— 56,890	4,13,259	4,58,110	8,71,369	+ 1,26,905
Trichinopoly ..	1,00,192	92,908	1,93,100	1,01,637	87,410	1,89,047	— 4,053	1,12,623	92,927	2,05,550	+ 16,503
Madura ..	1,92,944	1,59,987	3,52,931	2,07,269	1,61,837	3,69,106	+ 16,175	2,10,741	1,62,717	3,73,458	+ 4,352
Tinnevelly ..	96,050	90,801	1,86,851	99,596	99,307	1,98,903	+ 12,052	1,45,707	1,04,168	2,49,875	+ 50,972
Coimbatore ..	2,55,230	1,78,580	4,33,810	2,98,362	1,87,239	4,85,601	+ 51,791	2,93,472	1,88,301	4,81,773	— 3,828
Salem	2,92,393	2,38,212	5,30,605	3,49,563	2,46,225	5,95,788	+ 65,183	3,49,715	2,55,333	6,05,048	+ 9,260
South Canara ..	1,52,562	1,47,971	3,00,533	1,66,916	1,49,172	3,16,088	+ 15,555	1,41,623	1,68,791	3,10,419	— 5,669
Malabar ..	(*e*) 1,85,213	1,54,821	3,40,034	(*e*) 1,98,590	1,58,091	3,56,681	+ 16,647	(*e*) 2,16,513	1,69,979	3,86,492	+ 29,811
Total ..	35,93,339	37,45,061	73,38,400	34,73,773	36,51,455	71,25,228	— 2,13,172	37,98,578	38,67,420	76,65,998	+ 5,40,770

(*a*) Revised up to the end of the lease.
(*b*) Includes the arrack rentals of the Munagala and Lingagiri zamindaris.
(*c*) Includes the arrack rentals of Cochin.
(*d*) Up to the end of July 1902.
(*e*) Approximate.
(*f*) Includes the arrack rentals of the district.
(*g*) Includes Rs. 3,790, being the amount realised up to the end of June 1902 as transport duty on Hyderabad toddy.
(*h*) Includes Rs. 1,064, being the amount realised up to the end of June 1902 as transport duty on Hyderabad and Banganapalle toddy.

APPENDIX I (*vide* paragraph 50).

STATEMENT showing the quantities of foreign liquor imported into the Presidency and the Customs duty collected thereon during the year 1901–1902 as compared with 1899–1900 and 1900–1901.

Foreign liquor.	1899–1900.		1900–1901.		1901–1902.		Increase or decrease as compared with 1900–1901.	
	Quantity.	Duty.	Quantity.	Duty.	Quantity.	Duty.	Quantity.	Duty.
1	2	3	4	5	6	7	8	9
	GALS.	RS.	GALS.	RS.	GALS.	RS.	GALS.	RS.
Ale, beer and porter ..	449,664	28,317	463,437	29,019	388,472	24,302	— 74,965	— 4,717
Cider and other fermented liquors	157	10	281	18	859	55	+ 578	+ 37
Spirits (including liqueurs).	190,650	9,52,256	166,897	8,52,152	167,328	8,55,980	+ 431	+ 3,828
Wines	47,295	52,129	42,509	48,273	45,990	50,359	+ 3,481	+ 2,086
Total ..	687,766	10,32,712	673,124	9,29,462	602,649	9,30,696	— 70,475	+ 1,234

APPENDIX J (*vide* paragraph 50).

STATEMENT showing the quantities of potable and caoutchoucined spirits excised at distilleries at tariff and *ad valorem* rates, respectively, during 1901–1902 as compared with 1900–1901.

Where excised.	Potable Spirits.				Caoutchoucined Spirits.			
	Quantity.		Duty.		Quantity.		Duty.	
	1900–1901.	1901–1902.	1900–1901.	1901–1902.	1900–1901.	1901–1902.	1900–1901.	1901–1902.
1	2	3	4	5	6	7	8	9
	PROOF GALLONS.	PROOF GALLONS.	RS.	RS.	GALLONS.	GALLONS.	RS.	RS.
Aska distillery	112	183	671	1,098	..	..	..	..
Vizagapatam distillery ..	7	..	42	..	..	1,068	..	67
Samalkot do. ..	201	2,654	1,206	15,924	..	..	..	..
Tadpatri do. ..	467	611	2,802	3,665	..	..	..	..
Bellary do. ..	278	308	1,668	1,846	..	..	..	..
Veyasarpady do. ..	14	8	85	51	..	..	..	..
Rénigunta do. ..	4	..	21	..	..	..	..	..
Nellikuppam do. ..	2,654	5,128	15,927	30,770	23,143	8,689	1,447	544
Tachanallur do. ..	502	47	3,014	281	..	..	..	..
Coimbatore do. ..	405	339	2,429	2,034	..	..	..	..
Arvanghat do. ..	7,820	8,035	46,917	48,210	..	..	..	..
Chávakkát do. ..	† 678	4,763	4,068	28,577	..	..	..	..
Nandyal warehouse ..	..	48	..	288	..	..	..	..
Mangalore warehouse ..	..	5	..	31	..	..	..	..
Total ..	13,142	* 22,129	78,850	1,32,775	23,143	9,757	1,447	611

* Includes 646·3 proof gallons issued to Calcutta and 74·3 proof gallons to Bangalore from the Samalkot distillery; 3·7 to Calcutta, 0·3 to Bangalore, 2·9 to Rangoon; 16·1 to Travancore and 2·7 to Bombay from the Nellikuppam distillery; and 979·0 to Bangalore from the Arvanghat distillery.

† Includes 78 proof gallons issued from the Cannanore distillery.

APPENDIX K (*vide* paragraph 71).

STATEMENT showing the Convictions, &c., under the Opium Act and Rules during 1901–1902.

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
						Rs. A. P.		Rs. A. P.	Rs. A. P.
1. Ganjám	8	8	..	..	8	202 0 0	5	9 12 0	100 0 0
2. Vizagapatam ..	15	15	..	1	15	203 0 0	15	35 8 11	133 6 8
3. Gódávari	11	11	..	..	11	310 0 0	11	60 11 4	146 8 0
4. Kistna	11	11	3	..	9	225 0 0	11	50 15 0	43 0 0
5. Nellore	..	..	..	..	..	..	..	..	..
6. Cuddapah ..	2	2	1	..	1	5 0 0	1	1 8 5	..
7. Anantapur ..	27	27	1	..	26	172 0 0	..	..	..
8. Bellary	5	5	..	..	5	30 0 0	5	2 2 6	12 3 6
9. Kurnool	..	..	..	..	..	..	..	..	..
10. Madras Town Circle	1	2	..	2	2	2,000 0 0	1	500 0 0	1,200 0 0
11. Chingleput ..	..	..	..	..	..	..	..	..	..
12. North Arcot ..	8	8	2	1	7	362 0 0	8	698 12 0	548 12 0
13. South Arcot ..	1	1	..	..	1	10 0 0	..	..	..
14. Tanjore	17	17	3	2	12	244 0 0	17	48 5 4	80 0 0
15. Trichinopoly .	8	8	1	2	5	60 0 0	3	3 4 0	15 0 0
16. Madura	..	..	..	..	..	..	..	..	..
17. Tinnevelly ..	4	6	1	3	2	40 0 0	4	3 11 8	27 0 0
18. Coimbatore ..	8	9	..	1	8	125 0 0	7	5 12 5	55 0 0
19. The Nilgiris ..	1	1	..	..	1	1 0 0	1	2 12 0	..
20. Salem	3	3	..	1	3	317 0 0	3	49 1 0	30 0 0
21. South Canara ..	..	..	..	..	..	..	..	..	..
22. Malabar	14	14	1	1	13	183 0 0	13	1 12 2	44 0 0
Total ..	144	148	13	14	129	4,489 0 0	105	1,474 0 9	2,434 14 2

Note 1.—Eight persons were both fined and imprisoned.
2.—The variation between columns 2 and 8 is due to confiscations not having been ordered in several technical cases.

APPENDIX L (*vide* paragraph 71).

STATEMENT showing the Classification of the Cases convicted under the Opium Act and Rules during 1901–1902.

Districts.	Smuggling of opium.	Possession of opium without license.	Sale of opium without license.	Sale of intoxicating drugs without license.	Manufacturing intoxicating drugs without license.	Other offences.	Total.
1	2	3	4	5	6	7	8
1. Ganjám	..	5	3	..	..	..	8
2. Vizagapatam	..	10	2	2	1	..	15
3. Gódávari	..	10	..	..	..	1	11
4. Kistna	..	10	..	1	..	..	11
5. Nellore	..	..	..	..	..	..	..
6. Cuddapah	..	..	1	..	1	..	2
7. Anantapur	..	..	..	..	..	27	27
8. Bellary	3	..	..	..	..	2	5
9. Kurnool	..	..	..	..	..	..	..
10. Madras Town Circle	1	..	..	..	..	..	1
11. Chingleput	..	..	..	..	..	..	..
12. North Arcot	1	4	..	1	2	..	8
13. South Arcot	..	1	..	..	..	..	1
14. Tanjore	11	1	4	1	..	..	17
15. Trichinopoly	..	1	..	7	..	..	8
16. Madura	..	..	..	..	..	..	..
17. Tinnevelly	..	1	3	..	..	..	4
18. Coimbatore	..	2	..	2	2	2	8
19. The Nilgiris	..	1	..	..	..	..	1
20. Salem	..	3	..	..	..	..	3
21. South Canara	..	..	..	..	..	..	..
22. Malabar	12	1	..	..	..	1	14
Total ..	28	50	13	14	6	33	144

APPENDIX M (*vide* paragraph 78).

CLASSIFIED Statement of Offences against the Abkári Laws reported in the several Sub-divisions during the year 1901.

Sub-divisions.	Offences relating to foreign liquor, arrack and toddy revenue.											Offences relating to intoxicating drugs.							Grand total.
	Smuggling.	Illicit distillation and possession and sale of illicitly-distilled spirits.	Illicit manufacture of toddy.	Illicit transport.	Unlicensed sales.	Possession without license.	Adulteration.	Dilution.	Use of false measures.	Other offences (breaches of licenses, &c.).	Total.	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	9	10	11	12	13	14	15	16	17	18	19	20
1. Chicacole ..	53	215	126	38	36	48	6	53	32	13	620	12	57	6	11	132	1	219	839
2. Cocanada ..	55	4	618	79	108	122	1	88	2	11	1,088	17	2	..	1	4	..	24	1,112
3. Masulipatam ..	50	42	159	41	175	56	..	71	9	22	625	48	19	12	2	26	2	109	734
4. Nellore ..	..	64	783	24	234	29	..	19	3	4	1,160	10	..	..	2	9	1	22	1,182
5. Arcot	6	127	1,703	187	377	154	6	23	21	42	2,646	24	11	34	13	134	1	217	2,863
6. Bellary ..	222	47	177	177	80	123	..	27	12	15	880	31	123	21	5	93	..	273	1,153
7. Chingleput ..	..	..	598	10	80	7	1	3	5	18	722	..	..	..	..	..	..	..	722
8. Madras Town Circle.	1	2	3	6	7	9	..	5	..	3	36	..	1	1	1	2	..	5	41
9. Cuddalore ..	50	..	386	41	75	61	2	31	9	23	678	3	..	..	..	1	..	4	682
10. Negapatam ..	11	..	178	23	55	18	..	6	1	22	314	6	42	1	1	3	..	53	367
11. Trichinopoly ..	112	154	1,903	109	624	62	..	70	31	65	3,130	68	..	2	5	5	..	80	3,210
12. Tinnevelly ..	11	..	968	65	80	46	..	14	5	10	1,199	3	..	7	1	5	..	16	1,215
13. Calicut ..	467	759	4,043	164	353	672	5	58	11	27	6,559	17	72	2	5	24	4	124	6,683
Total .. 1901 ..	1,038	1,414	11,645	964	2,284	1,407	21	468	141	275	19,657	239	327	86	47	438	9	1,146	20,803
Total .. 1900 ..	1,016	1,570	10,042	1,143	2,508	1,444	7	365	156	474	18,725	527	372	65	45	380	18	1,407	20,132

APPENDIX N

STATEMENT of Offences against the Abkári Laws dealt with (*vide* paragraph 94).

Excise Administrative Sub-divisions.	Pending at the beginning of the year.		Reported during the year (exclusive of unsuccessful searches).		Total.		DISPOSAL OF CASES BY THE DEPARTMENT.										Sent for trial.		Revenue Districts.
							Released by the Department												
							I. For being in possession of country spirits not more than 3° below the prescribed strength in cases in which such spirits were procured from a distillery or warehouse situated close by and 5° in other cases.			II. For petty breaches of the provisions of section 56 of the Abkári Act for the first time.			III. On proof of ignorance or inadvertence.			IV. For want of proof.			Total.				
	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.	Cases.	Percentage.	Persons.	Cases.	Percentage.	Persons.	Cases.	Percentage.	Persons.	Cases.	Percentage.	Persons.	Cases.	Percentage.	Persons.	Cases.	Percentage.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	
1. Chicacole ..	68	70	839	905	907	975	7	0·8	7	32	3·5	33	51	5·6	62	62	6·8	71	152	16·7	173	646	71·2	Ganjám and Vizagapatam.
2. Cocanada ..	39	21	1,112	1,137	1,151	1,158	9	0·8	9	88	7·6	97	163	14·2	167	23	1·9	30	283	24·5	303	764	66·5	Gódávari
3. Masulipatam ..	20	23	734	794	754	817	13	1·7	14	12	1·6	20	25	3·3	35	27	3·6	31	77	10·2	100	558	74·0	Kistna.
4. Nellore	43	42	1,182	1,218	1,225	1,260	1	0·1	1	69	5·6	76	16	1·3	17	18	1·5	29	104	8·5	123	990	80·8	Nellore.
5. Arcot	98	99	2,863	2,987	2,961	3,086	2	0·1	2	28	0·9	30	187	6·3	208	85	2·9	117	302	10·2	357	2,470	83·4	Cuddapah, North Arcot and Salem.
6. Bellary	93	53	1,153	1,239	1,246	1,292	1	0·1	1	20	1·5	21	27	2·2	32	41	3·3	59	89	7·1	113	885	71·0	Bellary, Anantapur and Kurnool.
7. Chingleput ..	8	8	722	725	730	733	6	0·8	6	3	0·4	3	9	1·2	9	6	0·8	6	24	3·2	24	698	95·6	Chingleput excluding the Saidapet taluk.
8. Madras Town Circle.	..	..	41	46	41	46	..	..	..	3	7·3	3	1	2·4	3	..	..	..	4	9·7	6	26	63·4	Madras and the Saidapet taluk of the Chingleput district.
9. Cuddalore ..	18	16	682	703	700	719	2	0·3	2	33	4·7	37	12	1·7	15	19	2·7	28	66	9·4	82	594	84·9	South Arcot and the Shiyali and Mayavaram taluks of the Tanjore district with the exception of a few villages of the latter taluk.
10. Negapatam ..	2	2	367	371	369	373	..	..	..	13	3·5	13	13	3·5	13	15	4·1	15	41	11·1	41	293	79·4	The whole of the Tanjore district with the exception of the portions comprised in the Cuddalore and Trichinopoly Sub-divisions, and the Tiruvádánai and a portion of the Paramagudi Magisterial Divisions of the Madura district.
11. Trichinopoly ..	54	53	3,210	3,311	3,264	3,364	3	0·1	3	51	1·5	59	80	2·5	86	45	1·4	63	179	5·5	211	2,837	86·9	Trichinopoly, the Tanjore and Kumbakónam taluks of the Tanjore district, the whole of the Madura district with the exception of the portions included in the Negapatam and Tinnevelly Sub-divisions, the Nilgiris except Wynaad, Coimbatore and the Attapadi valley of the Malabar district.
12. Tinnevelly ..	8	6	1,215	1,223	1,223	1,229	..	..	..	8	0·7	8	31	2·5	38	11	0·9	12	50	4·1	58	1,120	91·6	The Ramnad, Mudukulattúr, Pamban and a portion of the Paramagudi, Magisterial Divisions of the Madura district and Tinnevelly.
13. Calicut	111	108	6,683	6,667	6,794	6,775	5	0·1	6	7	0·1	7	63	0·9	67	61	0·9	69	136	2·0	149	6,216	91·5	The remaining portion of the Nilgiris, South Canara and Malabar with the exception of the portion included in the Trichinopoly Sub-division.
Total .. 1901..	562	501	20,803	21,326	21,365	21,827	49	0·2	51	367	1·7	407	678	3·2	752	413	1·9	530	1,507	7·0	1,740	18,097	84·7	
1900..	620	631	20,132	20,609	20,752	21,240	36	0·2	39	333	1·6	360	821	3·9	892	365	1·8	527	1,555	7·5	1,818	17,847	86·0	

in the Presidency during the year 1901.

APPENDIX N

Statement of Offences against the Abkári Laws dealt with

Excise Administrative Sub-divisions.	Disposal of Cases by the Department—*cont.*						Disposal of Cases					
	Cases written off or otherwise disposed of.		Total disposed of.		Pending.		Pending at the beginning of the year.		Sent for trial during the year.		Total.	
	Cases.	Percentage.	Cases	Percentage.	Cases.	Percentage.	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.
	25	26	27	28	29	30	31	32	33	34	35	36
1. Chicacole	63	6·9	861	94·8	46	5·2	77	85	646	697	723	782
2. Cocanada	92	8·0	1,139	99·0	12	1·0	59	70	764	786	823	856
3. Masulipatam	107	14·2	742	98·4	12	1·6	15	15	558	601	573	616
4. Nellore	111	9 1	1,205	98·4	20	1·6	87	100	990	1,019	1,077	1,119
5. Arcot	112	3·8	2,884	97·4	77	2·6	226	246	2,470	2,549	2,696	2,795
6. Bellary	213	17·1	1,187	95·2	59	4·8	91	110	885	945	976	1,055
7. Chingleput	2	0·4	724	99·2	6	0·8	17	17	698	701	715	718
8. Madras Town Circle.	10	24·4	40	97·5	1	2·5	..	..	26	27	26	27
9. Cuddalore	34	4·8	694	99·1	6	0·9	18	19	594	601	612	620
10. Negapatam	28	7·6	362	98·1	7	1·9	2	2	293	295	295	297
11. Trichinopoly ..	164	5·0	3,180	97·4	84	2·6	148	160	2,837	2,917	2,985	3,077
12. Tinnevelly	40	3·2	1,210	98·9	13	1·1	38	39	1,120	1,126	1,158	1,165
13. Calicut	263	3·9	6,615	97·4	179	2·6	435	448	6,216	6,252	6,651	6,700
Total .. 1901 ..	1,239	5·8	20,843	97·5	522	2·5	1,213	1,311	18,097	18,516	19,310	19,827
Total .. 1900 ..	788	3·8	20,190	97·3	562	2·7	1,397	1,521	17,847	18,378	19,244	19,899

(*vide* paragraph 94)—*cont.*

in the Presidency during the year 1901—*cont.*

By the Magistracy.						Cases sent to the Magistracy otherwise than through the Inspectors of the Salt, Abkari and Customs Department.						Revenue Districts.
Convicted.		Acquitted.		Written off or otherwise disposed of.		Pending.		Number of cases reported.		Number of cases convicted.		Number of cases acquitted.		
Persons.	Percentage.	Persons.	Percentage.	Persons.	Percentage.	Persons.	Percentage.	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.	
37	38	39	40	41	42	43	44	45	46	47	48	49	50	51
704	90·0	34	4·4	1	0·1	43	5·5	..	..	..	..	..	..	Ganjám and Vizagapatam.
808	94·4	10	1·2	..	..	38	4·4	..	..	..	..	..	..	Gódávari.
574	93·2	16	2·6	2	0·3	24	3·9	..	..	..	..	..	..	Kistna.
1,024	91·5	46	4·1	4	0·4	45	4·0	..	..	..	..	..	..	Nellore.
2,464	88·2	70	2·5	8	0·3	253	9·0	..	..	..	..	..	..	Cuddapah, North Arcot and Salem.
949	89·9	39	3·7	9	0·9	58	5·5	5	5	5	5	..	..	Bellary, Anantapur and Kurnool.
688	95·8	..	..	..	..	30	4·2	..	..	..	..	..	..	Chingleput excluding the Saidapet taluk.
27	100·0	..	..	..	..	..	..	..	..	..	..	..	..	Madras and the Saidapet taluk of the Chingleput district.
591	95·3	10	1·6	5	0·8	14	2·3	..	..	..	..	..	..	South Arcot and the Shiyali and Mayavaram taluks of the Tanjore district with the exception of a few villages of the latter taluk.
288	97·0	2	0·7	1	0·3	6	2·0	..	..	..	..	..	..	The whole of the Tanjore district with the exception of the portions comprised in the Cuddalore and Trichinopoly Sub-divisions, and the Tiruvádánai and a portion of the Paramagudi Magisterial Divisions of the Madura district.
2,837	93·8	31	1·0	3	0·1	156	5·1	1	2	..	..	1	2	Trichinopoly, the Tanjore and Kumbakónam taluks of the Tanjore district, the whole of the Madura district with the exception of the portions included in the Negapatam and Tinnevelly Sub-divisions, the Nilgiris except Wynaad, Coimbatore and the Attipadi valley of the Malabar district.
1,127	96·7	9	0·8	1	0·1	28	2·4	..	..	..	..	..	..	The Ramnad, Mudukulattúr, Pamban and a portion of the Paramagudi, Magisterial Divisions of the Madura district and Tinnevelly.
6,217	92·8	45	0·7	21	0·3	417	6·2	13	14	12	13	1	1	The remaining portion of the Nilgiris, South Canara and Malabar with the exception of the portion included in the Trichinopoly Sub-division.
18,348	92·5	312	1·6	55	0·28	1,112	5·7	19	21	17	18	2	3	
18,050	90·7	435	2·2	103	0·52	1,311	6·6	11	18	9	16	2	2	

APPENDIX O (*vide* paragraph 95).

STATEMENT showing the number of cases in which arrests were declared illegal during the year 1901.

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
1. Chicacole	1	..	..	1	0·1
2. Cocanada	1	..	..	1	0·1
3. Masulipatam	..	..	..	..	..
4. Nellore	..	..	..	..	..
5. Arcot	..	..	..	..	..
6. Bellary	2	1	..	3	0·3
7. Chingleput	..	..	..	..	..
8. Madras Town Circle	..	..	..	..	..
9. Cuddalore	1	..	..	1	0·1
10. Negapatam	2	..	..	2	0·6
11. Trichinopoly	2	..	..	2	0·1
12. Tinnevelly	4	..	..	4	0·3
13. Calicut	2	..	..	2	0·03
Total .. 1901 ..	15	1	..	16	0·08
Total .. 1900 ..	* 30	6	* 3	* 39	* 0·19

* Revised figure.

APPENDIX P (*vide* paragraph 98.)

STATEMENT showing the amount of rewards granted in each Sub-division during the year 1901.

Sub-divisions.	Amount of rewards granted.
	RS.
1. Chicacole	4,761
2. Cocanada	3,964
3. Masulipatam	2,847
4. Nellore	5,241
5. Arcot	12,010
6. Bellary	4,367
7. Chingleput	1,520
8. Madras Town Circle	912
9. Cuddalore	1,884
10. Negapatam	1,398
11. Trichinopoly	12,225
12. Tinnevelly	4,587
13. Calicut	18,830
Total ... 1901 ...	74,546
Total ... 1900 ...	**78,912**

APPENDIX Q (*vide* paragraph 100).

STATEMENT showing the number of inspections of depots and shops made by Departmental officers in the several Sub-divisions during the official year 1901-1902.

Sub-divisions.	Depots.	Shops.	Total.
1. Chicacole	1,312	27,766	29,078
2. Cocanada	1,145	31,446	32,591
3. Masulipatam	999	27,139	28,138
4. Nellore	722	17,286	18,008
5. Arcot	1,330	51,473	52,803
6. Bellary	981	38,741	39,722
7. Chingleput	108	5,916	6,024
8. Madras Town Circle	120	12,854	12,974
9. Cuddalore	780	21,958	22,738
10. Negapatam	229	17,704	17,933
11. Trichinopoly	1,211	49,428	50,639
12. Tinnevelly	432	19,304	19,736
13. Calicut	844	49,918	50,762
Total .. 1901-1902 ..	10,213	370,933	381,146
Total .. 1900-1901 ..	14,185	365,484	379,669
Total .. 1899-1900 ..	14,956	338,518	353,474

APPENDIX R (*vide* paragraph 102).

STATEMENT showing the Demand, Collection and Balance of Excise (Abkári and Opium) Revenue in the several districts of the Madras Presidency for the year 1901-1902.

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.
Ganjám ..	1,713	2,65,410	2,67,123	1,683	2,65,092	2,66,775	30	..	30	..	318	318
Vizagapatam ..	11,078	4,17,754	4,28,832	10,929	4,17,432	4,28,361	149	..	149	..	322	322
Gódávari ..	5,973	3,45,051	3,51,024	4,488	3,44,131	3,48,619	1,469	..	1,469	16	920	936
Kistna ..	549	4,45,288	4,45,837	549	4,45,181	4,45,730	..	..	..	..	107	107
Nellore ..	150	1,56,453	1,56,603	112	1,56,168	1,56,280	38	..	38	..	285	285
Cuddapah ..	239	1,43,412	1,43,651	101	1,42,788	1,42,889	86	..	86	52	624	676
Anantapur ..	5	78,574	78,579	5	78,538	78,543	..	..	..	..	36	36
Bellary ..	102	2,19,445	2,19,547	102	2,18,755	2,18,857	..	..	..	..	690	690
Kurnool ..	2,077	1,23,054	1,25,131	251	1,22,889	1,23,140	1,826	..	1,826	..	165	165
Madras Town Circle ..	229	4,39,194	4,39,423	39	4,39,055	4,39,094	140	..	140	50	139	189
Chingleput ..	8	98,551	98,559	8	98,551	98,559	..	..	..	..	..	..
North Arcot ..	537	2,14,898	2,15,435	80	2,14,727	2,14,807	259	..	259	198	171	369
South Arcot ..	640	5,65,624	5,66,264	640	5,65,172	5,65,812	..	..	..	..	452	452
Tanjore ..	36	1,38,967	1,39,003	36	1,38,760	1,38,796	..	..	..	..	207	207
Trichinopoly ..	379	2,05,777	2,06,156	249	2,05,594	2,05,843	130	..	130	..	183	183
Madura ..	1,607	2,21,745	2,23,352	838	2,20,892	2,21,730	733	..	733	36	853	889
Tinnevelly ..	..	2,24,304	2,24,304	..	2,24,298	2,24,298	..	..	..	..	6	6
Coimbatore ..	505	2,93,850	2,94,355	493	2,93,815	2,94,308	12	..	12	..	35	35
The Nilgiris ..	1,079	1,75,101	1,76,180	352	1,75,024	1,75,376	..	..	..	727	77	804
Salem ..	35	2,80,191	2,80,226	27	2,80,085	2,80,112	..	..	..	8	106	114
South Canara ..	2,860	1,14,417	1,17,277	618	1,14,029	1,14,647	2,205	..	2,205	37	388	425
Malabar ..	992	1,84,200	1,85,192	736	1,82,991	1,83,727	256	6	262	..	1,203	1,203
Total ..	30,793	53,51,260	53,82,053	22,336	53,43,967	53,66,303	7,333	6	7,339	1,124	7,287	8,411

Country spirits and Toddy combined.

Malabar ..	..	3,239	3,239	..	3,239	3,239	..	..	..	..	..	..

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.
Ganjám ..	649	56,966	57,615	597	55,845	56,442	52	..	52	..	1,121	1,121
Vizagapatam ..	3,563	96,516	1,00,079	3,486	96,147	99,633	76	..	76	1	369	370
Gódávari ..	12,984	5,88,566	6,01,550	12,954	5,75,098	5,88,052	..	..	..	30	13,468	13,498
Kistna ..	37,899	4,28,657	4,66,556	35,658	4,15,702	4,51,360	460	..	460	1,781	12,955	14,736
Nellore ..	2,349	1,28,494	1,30,843	2,158	1,23,930	1,26,088	84	..	84	107	4,564	4,671
Cuddapah ..	3,228	1,27,235	1,30,463	3,168	1,24,165	1,27,333	55	2	57	5	3,068	3,073
Anantapur ..	10,501	4,14,886	4,25,387	10,119	4,09,103	4,19,222	374	..	374	8	5,783	5,791
Bellary ..	5,783	4,35,122	4,40,905	5,783	4,24,185	4,29,968	..	..	..	..	10,937	10,937
Kurnool ..	8,605	3,45,251	3,53,856	5,511	3,40,853	3,46,364	1,877	29	1,906	1,217	4,369	5,586
Madras Town Circle ..	6,324	5,51,852	5,58,176	5,243	5,48,782	5,54,025	331	..	331	750	3,070	3,820
Chingleput ..	7,646	2,28,282	2,35,928	1,809	2,26,507	2,28,316	3,268	..	3,268	2,569	1,775	4,344
North Arcot ..	10,519	3,65,660	3,76,179	9,350	3,56,577	3,65,927	647	..	647	522	9,083	9,605
South Arcot ..	1,167	2,69,029	2,70,196	845	2,67,785	2,68,630	297	..	297	25	1,244	1,269
Tanjore ..	12,665	8,09,452	8,22,117	7,612	8,04,726	8,12,338	3,504	64	3,568	1,549	4,662	6,211
Trichinopoly ..	3,312	1,96,196	1,99,508	3,184	1,89,506	1,92,690	12	..	12	116	6,690	6,806
Madura ..	23,818	3,70,403	3,94,221	20,420	3,60,968	3,81,388	1,291	121	1,412	2,107	9,314	11,421
Tinnevelly ..	5,938	2,30,505	2,36,443	5,607	2,25,187	2,30,794	331	293	624	..	5,025	5,025
Coimbatore ..	12,427	4,82,288	4,94,715	11,636	4,81,269	4,92,905	676	..	676	115	1,019	1,134
The Nilgiris ..	..	..	..	..	..	..	..	..	..	..	..	..
Salem ..	1,622	5,97,620	5,99,242	1,622	5,96,983	5,98,605	..	..	..	..	637	637
South Canara.	4,292	3,15,060	3,19,352	3,780	3,09,779	3,13,559	419	..	419	93	5,281	5,374
Malabar ..	3,738	3,76,374	3,80,112	2,779	3,69,920	3,72,699	811	261	1,072	148	6,193	6,341
Total ..	1,79,029	74,14,414	75,93,443	1,53,321	73,03,017	74,56,338	14,565	770	15,335	11,143	1,10,627	1,21,770

APPENDIX R (*vide* paragraph 102)—*cont.*

Statement showing the Demand, Collection and Balance of Excise (Abkári and Opium) Revenue in the several districts of the Madras Presidency for the year 1901-1902—*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.
Ganjám ..	..	1,598	1,598	..	1,598	1,598	..	..	..	..	..	..
Vizagapatam ..	..	939	939	..	939	939	..	..	..	..	..	..
Gódávari ..	..	22,464	22,464	..	22,154	22,154	..	..	..	..	310	310
Kistna ..	17	7,747	7,764	17	7,747	7,764	..	..	..	..	..	..
Nellore ..	..	2,310	2,310	..	2,310	2,310	..	..	..	..	..	..
Cuddapah ..	..	2,286	2,286	..	2,261	2,261	..	..	..	..	25	25
Anantapur ..	..	5,333	5,333	..	5,312	5,312	..	..	..	..	21	21
Bellary ..	..	3,906	3,906	..	3,906	3,906	..	..	..	..	..	..
Kurnool ..	..	1,766	1,766	..	1,766	1,766	..	..	..	..	..	..
Madras Town Circle ..	280	1,68,294	1,68,574	153	1,68,169	1,68,322	..	..	..	127	125	252
Chingleput ..	..	1,203	1,203	..	1,203	1,203	..	..	..	..	..	..
North Arcot ..	15	4,196	4,211	..	4,196	4,196	15	..	15	..	..	..
South Arcot ..	..	32,326	32,326	..	32,326	32,326	..	..	..	..	..	..
Tanjore ..	..	4,215	4,215	..	4,215	4,215	..	..	..	..	..	..
Trichinopoly ..	..	3,370	3,370	..	3,370	3,370	..	..	..	..	..	..
Madura ..	359	3,605	3,964	359	3,425	3,784	..	..	..	..	180	180
Tinnevelly ..	..	7,097	7,097	..	7,097	7,097	..	..	..	..	..	..
Coimbatore ..	..	10,314	10,314	..	10,314	10,314	..	..	..	..	..	..
The Nilgiris ..	1,307	1,05,836	1,07,143	1,144	1,02,769	1,03,913	..	..	..	163	3,067	3,230
Salem ..	..	3,093	3,093	..	3,093	3,093	..	..	..	..	..	..
South Canara.	..	480	480	..	480	480	..	..	..	..	..	..
Malabar ..	..	32,981	32,981	..	32,981	32,981	..	..	..	..	..	..
Total ..	1,978	4,26,359	4,27,337	1,673	4,21,631	4,23,304	15	..	15	290	3,728	4,018

Hemp Drugs.

Districts.	Demand.			Collection.			Amount written off.			Balance.		
	Arrears.	Current.	Total.	Arrears.	Current.	Total.	Arrears.	Current.	Total.	Arrears.	Current.	Total.
1	2	3	4	5	6	7	8	9	10	11	12	13
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.				Rs.	Rs.	Rs.
Ganjám ..	..	25,719	25,719	..	25,702	25,702	..	..	..	..	17	17
Vizagapatam ..	133	5,410	5,543	133	5,410	5,543	..	..	..	..	..	..
Gódávari ..	10	11,686	11,696	10	11,613	11,623	..	..	..	..	73	73
Kistna ..	2	16,480	16,482	2	16,475	16,477	..	..	..	..	5	5
Nellore ..	..	6,042	6,042	..	6,042	6,042	..	..	..	..	..	..
Cuddapah ..	60	5,548	5,608	60	5,548	5,608	..	..	..	..	..	..
Anantapur ..	20	3,231	3,251	20	3,231	3,251	..	..	..	..	..	..
Bellary ..	..	17,752	17,752	..	17,741	17,741	..	..	..	..	..	..
Kurnool ..	14	2,454	2,468	14	2,454	2,468	..	..	..	..	11	11
Madras Town Circle ..	..	26,320	26,320	..	26,320	26,320	..	..	..	..	..	..
Chingleput ..	..	1,274	1,274	..	1,274	1,274	..	..	..	..	..	..
North Arcot ..	330	30,880	31,210	126	30,879	31,005	..	..	..	204	1	205
South Arcot ..	..	7,422	7,422	..	7,422	7,422	..	..	..	..	..	..
Tanjore ..	..	8,555	8,555	..	8,546	8,546	..	..	..	..	9	9
Trichinopoly ..	..	8,874	8,874	..	8,874	8,874	..	..	..	..	..	..
Madura ..	47	18,400	18,447	47	18,000	18,047	..	..	..	..	400	400
Tinnevelly ..	..	5,998	5,998	..	5,997	5,997	..	..	..	..	1	1
Coimbatore ..	50	6,089	6,139	50	6,024	6,074	..	..	..	..	65	65
The Nilgiris ..	..	480	480	..	480	480	..	..	..	..	..	..
Salem ..	..	3,767	3,767	..	3,767	3,767	..	..	..	..	..	..
South Canara ..	20	9,550	9,570	20	9,502	9,522	..	..	..	..	48	48
Malabar ..	..	31,098	31,098	..	31,062	31,062	..	..	..	..	36	36
Total ..	686	2,53,029	2,53,715	482	2,52,363	2,52,845	..	..	..	204	666	870

APPENDIX R (*vide* paragraph 102)—*cont.*

Statement showing the Demand, Collection and Balance of Excise (Abkári and Opium) Revenue in the several districts of the Madras Presidency for the year 1901-1902—*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.
Ganjám ..	..	1,074	1,074	..	1,074	1,074	..	..	..	..	..	..
Vizagapatam ..	..	332	332	..	332	332	..	..	..	..	..	..
Gódávari ..	368	5,199	5,567	324	4,960	5,284	44	..	44	..	239	239
Kistna ..	59	1,227	1,286	38	1,193	1,231	1	..	1	20	34	54
Nellore ..	..	1,790	1,790	..	1,790	1,790	..	..	..	..	..	..
Cuddapah ..	..	1,449	1,449	..	1,449	1,449	..	..	..	..	..	..
Anantapur ..	..	1,516	1,516	..	1,516	1,516	..	..	..	..	..	..
Bellary ..	..	749	749	..	749	749	..	..	..	..	..	..
Kurnool ..	1	2,084	2,085	..	2,056	2,056	..	..	..	1	28	29
Madras Town Circle ..	59	6,412	6,471	2	6,401	6,403	18	..	18	39	11	50
Chingleput ..	251	3,510	3,761	229	3,268	3,497	12	36	48	10	206	216
North Arcot ..	3	4,791	4,794	3	4,791	4,794	..	..	..	..	..	..
South Arcot ..	..	1,970	1,970	..	1,908	1,908	..	..	..	..	62	62
Tanjore ..	446	3,789	4,235	388	3,526	3,914	39	1	40	19	262	281
Trichinopoly ..	150	1,238	1,388	142	1,107	1,249	5	..	5	3	131	134
Madura ..	5	2,476	2,481	..	2,465	2,465	5	11	16	..	..	..
Tinnevelly ..	283	2,358	2,641	281	2,149	2,430	2	..	2	..	209	209
Coimbatore ..	41	5,822	5,863	35	5,718	5,753	6	24	30	..	80	80
The Nilgiris ..	75	147	222	75	147	222	..	..	..	..	..	..
Salem ..	200	5,653	5,853	184	5,511	5,695	..	..	..	..	142	158
South Canara ..	..	2,842	2,842	..	2,842	2,842	..	..	..	..	..	..
Malabar ..	4,567	12,312	16,879	195	6,770	6,965	4,354	3,649	8,003	18	1,893	1,911
Total ..	6,508	68,740	75,248	1,896	61,722	63,618	4,486	3,721	8,207	126	3,297	3,423

Total (Abkári).

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 ..	2,362	3,50,767	3,53,129	2,280	3,49,311	3,51,591	82	..	82	..	1,456	1,456
Vizagapatam ..	14,774	5,20,951	5,35,725	14,548	5,20,260	5,34,808	225	..	225	1	691	692
Gódávari ..	19,335	9,72,966	9,92,301	17,776	9,57,956	9,75,732	1,513	..	1,513	46	15,010	15,056
Kistna ..	38,526	8,99,399	9,37,925	36,264	8,86,298	9,22,562	461	..	461	1,801	13,101	14,902
Nellore ..	2,499	2,95,089	2,97,588	2,270	2,90,240	2,92,510	122	..	122	107	4,849	4,956
Cuddapah ..	3,527	2,79,930	2,83,457	3,329	2,76,211	2,79,540	141	2	143	57	3,717	3,774
Anantapur ..	10,526	5,03,540	5,14,066	10,144	4,97,700	5,07,844	374	..	374	8	5,840	5,848
Bellary ..	5,885	6,76,974	6,82,859	5,885	6,65,336	6,71,221	..	..	..	..	11,638	11,638
Kurnool ..	10,697	4,74,609	4,85,306	5,776	4,70,018	4,75,794	3,703	29	3,732	1,218	4,562	5,780
Madras Town Circle ..	6,892	11,92,072	11,98,964	5,437	11,88,727	11,94,164	489	..	489	966	3,345	4,311
Chingleput ..	7,905	3,32,820	3,40,725	2,046	3,30,803	3,32,849	3,280	36	3,316	2,579	1,981	4,560
North Arcot ..	11,404	6,20,425	6,31,829	9,559	6,11,170	6,20,729	921	..	921	924	9,255	10,179
South Arcot ..	1,807	8,76,371	8,78,178	1,485	8,74,613	8,76,098	297	..	297	25	1,758	1,783
Tanjore ..	13,147	9,64,978	9,78,125	8,036	9,59,773	9,67,809	3,543	65	3,608	1,568	5,140	6,708
Trichinopoly ..	3,841	4,15,455	4,19,296	3,575	4,08,451	4,12,026	147	..	147	119	7,004	7,123
Madura ..	25,836	6,16,629	6,42,465	21,664	4,64,728	4,70,616	2,029	132	2,161	2,143	10,747	12,890
Tinnevelly ..	6,221	4,70,262	4,76,483	5,888	4,64,728	4,70,616	333	293	626	..	5,241	5,241
Coimbatore ..	13,023	7,98,363	8,11,386	12,214	7,97,140	8,09,354	694	24	718	115	1,199	1,314
The Nilgiris ..	2,461	2,81,564	2,84,025	1,571	2,78,420	2,79,991	..	..	..	890	3,144	4,034
Salem ..	1,857	8,90,324	8,92,181	1,833	8,89,439	8,91,272	..	..	..	24	885	909
South Canara ..	7,172	4,42,349	4,49,521	4,418	4,36,632	4,41,050	2,624	..	2,624	130	5,717	5,847
Malabar ..	9,297	6,40,204	6,49,501	3,710	6,26,963	6,30,673	5,421	3,916	9,337	166	9,325	9,491
Total ..	2,18,994	1,35,16,041	1,37,35,035	1,79,708	1,33,85,939	1,35,65,647	26,399	4,497	30,896	12,887	1,25,605	1,38,492

APPENDIX R (*vide* paragraph 102)—*cont.*

Statement showing the Demand, Collection and Balance of Excise (Abkári and Opium) Revenue in the several districts of the Madras Presidency for the year 1901–1902—*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.
Ganjám ..	425	28,480	28,905	425	28,334	28,759	..	..	..	..	146	146
Vizagapatam ..	3,766	52,064	55,830	3,751	52,064	55,815	..	..	..	15	..	15
Gódávari ..	5,810	3,42,285	3,48,095	5,795	3,39,829	3,45,624	15	..	15	..	2,456	2,456
Kistna ..	..	34,429	34,429	..	34,429	34,429	..	..	..	..	..	..
Nellore ..	45	9,229	9,274	45	9,160	9,205	..	..	..	..	69	69
Cuddapah ..	..	4,258	4,258	..	4,258	4,258	..	..	..	..	..	..
Anantapur ..	183	1,711	1,894	183	1,711	1,894	..	..	..	..	..	..
Bellary ..	..	5,937	5,937	..	5,813	5,813	..	..	..	..	124	124
Kurnool ..	586	11,320	11,906	586	11,019	11,605	..	..	..	..	301	301
Madras Town Circle ..	..	1,79,035	1,79,035	..	1,78,865	1,78,865	..	168	168	..	2	2
Chingleput ..	2	1,230	1,232	2	1,230	1,232	..	..	..	..	..	..
North Arcot ..	50	7,090	7,140	50	7,042	7,092	..	..	..	..	48	48
South Arcot ..	..	3,301	3,301	..	3,301	3,301	..	..	..	..	..	..
Tanjore ..	45	7,401	7,446	45	7,271	7,316	..	..	..	..	130	130
Trichinopoly ..	..	3,845	3,845	..	3,840	3,840	..	..	..	..	5	5
Madura ..	439	4,213	4,652	189	4,148	4,337	250	..	250	..	65	65
Tinnevelly ..	90	2,782	2,872	45	2,535	2,580	45	..	45	..	247	247
Coimbatore ..	473	6,123	6,596	473	6,123	6,596	..	..	..	..	..	..
The Nilgiris ..	..	3,935	3,935	..	3,935	3,935	..	..	..	..	..	..
Salem ..	18	4,173	4,191	18	4,098	4,116	..	..	..	..	75	75
South Canara ..	..	2,215	2,215	..	2,215	2,215	..	..	..	..	..	..
Malabar ..	..	11,900	11,900	..	11,900	11,900	..	..	..	..	..	..
Total ..	11,932	7,26,956	7,38,888	11,607	7,23,120	7,34,727	310	168	478	15	3,668	3,683

Grand Total (Abkári and 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.
Ganjám ..	2,787	3,79,247	3,82,034	2,705	3,77,645	3,80,350	82	..	82	..	1,602	1,602
Vizagapatam ..	18,540	5,73,015	5,91,555	18,299	5,72,324	5,90,623	225	..	225	16	691	707
Gódávari ..	25,145	13,15,251	13,40,396	23,571	12,97,785	13,21,356	1,528	..	1,528	46	17,466	17,512
Kistna ..	38,526	9,33,828	9,72,354	36,264	9,20,727	9,56,991	461	..	461	1,801	13,101	14,902
Nellore ..	2,544	3,04,318	3,06,862	2,315	2,99,400	3,01,715	122	..	122	107	4,918	5,025
Cuddapah ..	3,527	2,84,188	2,87,715	3,329	2,80,469	2,83,798	141	2	143	57	3,717	3,774
Anantapur ..	10,709	5,05,251	5,15,960	10,327	4,99,411	5,09,738	374	..	374	8	5,840	5,848
Bellary ..	5,885	6,82,911	6,88,796	5,885	6,71,149	6,77,034	..	..	..	..	11,762	11,762
Kurnool ..	11,283	4,85,929	4,97,212	6,362	4,81,037	4,87,399	3,703	29	3,732	1,218	4,863	6,081
Madras Town Circle ..	6,892	13,71,107	13,77,999	5,437	13,67,592	13,73,029	489	168	657	966	3,347	4,313
Chingleput ..	7,907	3,34,050	3,41,957	2,048	3,32,033	3,34,081	3,280	36	3,316	2,579	1,981	4,560
North Arcot ..	11,454	6,27,515	6,38,969	9,609	6,18,212	6,27,821	921	..	921	924	9,303	10,227
South Arcot ..	1,807	5,79,672	5,81,479	1,485	5,77,914	5,79,399	297	..	297	25	1,758	1,783
Tanjore ..	13,192	9,72,379	9,85,571	8,081	9,67,044	9,75,125	3,543	65	3,608	1,568	5,270	6,838
Trichinopoly ..	3,841	4,19,300	4,23,141	3,575	4,12,291	4,15,866	147	..	147	119	7,009	7,128
Madura ..	26,275	6,20,842	6,47,117	21,863	6,09,898	6,31,751	2,279	132	2,411	2,143	10,812	12,955
Tinnevelly ..	6,311	4,73,044	4,79,355	5,933	4,67,263	4,73,196	378	293	671	..	5,488	5,488
Coimbatore ..	13,496	8,04,486	8,17,982	12,687	8,03,263	8,15,950	694	24	718	115	1,199	1,314
The Nilgiris ..	2,461	2,85,499	2,87,960	1,571	2,82,355	2,83,926	..	..	..	890	3,144	4,034
Salem ..	1,875	8,94,497	8,96,372	1,851	8,93,537	8,95,388	..	..	..	24	960	984
South Canara ..	7,172	4,44,564	4,51,736	4,418	4,38,847	4,43,265	2,624	..	2,624	130	5,717	5,847
Malabar ..	9,297	6,52,104	6,61,401	3,710	6,38,863	6,42,573	5,421	3,916	9,337	166	9,325	9,491
Total ..	2,30,926	1,42,42,997	1,44,73,923	1,91,315	1,41,09,059	1,43,00,374	26,709	4,665	31,374	12,902	1,29,273	1,42,175

APPENDIX S (*vide* paragraph 102).

STATEMENT showing the Demand, Collection and Balance under the several heads of Excise (Abkári and Opium) Revenue in the Madras Presidency for the year 1901–1902.

Detailed heads.	DEMAND.			AMOUNT WRITTEN OFF.			BALANCE.		
	Arrear.	Current.	Total.	Arrear.	Current.	Total.	Arrear.	Current.	Total.
1	2	3	4	5	6	7	8	9	10
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Country Spirits.									
1. License fees of { (a) Distilleries ..	..	1,400	1,400	..	..	..	..	..	..
.. { (b) Warehouses ..	..	..	..	..	..	..	..	..	..
.. { (c) Wholesale vend depots ..	..	3,855	4,140	..	..	..	..	..	..
2. Excise duty	285	35,96,117	35,96,402	..	..	..	..	132	132
3. Difference of excise duty on stock of spirits at the beginning of the lease	4,355	35,91,782	35,96,137	..	..	..	..	309	309
4. Rents of { (a) Vend areas	..	549	549	..	..	..	..	549	549
.. { (b) Independent shops ..	1,649	1,68,737	1,70,386	243	6	249	1,108	6,350	7,458
5. Occasional license fees	11,439	13,73,499	13,84,938	4,866	..	4,866	..	..	..
6. Rents for the combined privilege of manufacture and vend	..	592	592	..	..	..	..	..	..
7. Rents for the privilege of manufacture and supply ..	2,218	5,932	8,150	2,204	..	2,204	..	..	..
8. Revenue derived in { (a) Farms ..	..	2,000	2,000	..	..	..	..	..	..
Agency tracts from { (b) Shops ..	9,974	..	9,974	30	..	30	16	496	512
rentals.	893	2,02,914	2,03,807	..	..	..	..	..	..
Total ..	30,793	53,61,280	53,92,053	7,383	6	7,389	1,124	7,287	8,411
Country Spirits and Toddy combined.									
9. Rents of country spirits and toddy farms ..	..	3,239	3,239	..	..	..	..	..	..
Toddy.									
10. Rents of .. .. { (a) Vend areas ..	..	24,612	24,941	..	..	..	..	4	4
.. { (b) Independent shops ..	329	35,63,699	36,26,455	10,517	385	10,862	6,604	44,072	50,676
11. License fees of shops	61,756	37,888	88,516	125	..	125	57	270	327
12. Occasional license fees	697	261	261	..	..	..	..	..	..
13. Tree-tax	..	37,79,455	38,96,775	3,923	435	4,358	4,482	66,281	70,763
14. Transport duty on { (a) Hyderabad ..	1,16,317	6,764	6,764	..	..	..	..	..	..
toddy brought from { (b) Banganapalle ..	..	1,732	1,732	..	..	..	..	..	..
Total ..	1,79,029	74,14,414	75,93,443	14,565	770	15,335	11,143	1,10,627	1,21,770
Foreign Liquors and locally-made Liquors excised at Tariff rates.									
15. License fees of breweries .. { (a) Locally-made "foreign spirits"	..	45	45	..	..	..	..	..	..
16. Excise duty on .. { (b) Country-brewed beer ..	..	1,32,775	1,32,775	..	..	..	..	..	..
{ (c) Methylated spirits ..	442	21,962	22,404	..	..	..	..	2,791	2,791
	..	611	611	..	..	..	..	..	..

APPENDIX S (*vide* paragraph 102)—*cont.*

Statement showing the Demand, Collection and Balance under the several heads of Excise (Abkári and Opium) Revenue in the Madras Presidency for the year 1901–1902—*cont.*

Detailed heads.	Demand.			Collections.			Amount written off.			Balance.		
	Arrear.	Current.	Total.	Arrear.	Current.	Total.	Arrear.	Current.	Total.	Arrear.	Current.	Total.
1	2	3	4	5	6	7	8	9	10	11	12	13
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Foreign Liquors and locally-made Liquors excised at Tariff rates—cont.												
I. Wholesale	..	1,375	1,375	..	1,375	1,375	..	..	..	..	..	..
II. Retail—												
(a) Shops .. (1) Foreign liquor ..	100	18,600	18,700	50	18,600	18,650	..	..	..	50	60	100
(2) Beer ..	..	..	..	..	..	..	..	..	..	..	..	..
(3) Colombo arrack ..	..	1,000	1,000	..	1,000	1,000	..	..	..	..	..	..
(b) Taverns .. (1) Foreign liquor ..	536	2,12,327	2,12,863	77	2,11,648	2,11,725	15	679	694	444	679	1,123
(2) Beer ..	825	28,543	29,368	163	28,410	28,573	15	132	147	662	132	794
(c) Hotels	..	1,325	1,325	..	1,325	1,325	..	..	..	..	..	..
(d) Bar	75	1,395	1,470	75	1,320	1,395	..	75	75	75	75	150
(e) Refreshment rooms .. (1) Railway and dák lines ..	..	2,150	2,150	..	2,150	2,150	..	..	..	..	..	..
(2) Other sorts ..	..	2,300	2,300	..	2,300	2,300	..	..	..	..	..	..
(f) Occasional licenses ..	..	501	501	..	501	501	..	..	..	..	..	..
(g) Special licenses ..	..	150	150	..	150	150	..	..	..	..	..	..
(h) Auctioneer's licenses ..	..	30	30	..	30	30	..	..	..	..	..	..
(i) Chemists' and Druggists' licenses ..	..	270	270	..	270	270	..	..	..	..	..	..
Total ..	1,078	4,25,359	4,27,337	1,673	4,21,631	4,23,304	15	..	15	290	3,728	4,018
Drugs other than Opium—Ganja, Bhang, &c.												
18. License fees of wholesale vend depots	..	675	675	..	675	675	..	..	..	..	..	..
19. Rentals of shops for the sale of ganja, bhang and other intoxicating drugs prepared from the hemp plant ..	686	1,22,909	1,23,595	482	1,22,243	1,22,725	..	..	..	204	666	870
20. Excise duty on ganja and bhang	..	1,29,445	1,29,445	..	1,29,445	1,29,445	..	..	..	..	..	..
Total ..	686	2,53,029	2,53,715	482	2,52,363	2,52,845	..	..	..	204	666	870
Miscellaneous.												
21. Contributions for establishments employed at distilleries and warehouses	..	1,065	1,065	..	1,065	1,065	..	12	12	..	726	726
22. Penalties and forfeitures	1,153	42,178	43,331	940	41,440	42,380	121	8,709	8,830	92	2,571	2,663
23. Other miscellaneous items	5,355	25,497	30,852	256	19,217	19,473	4,365	3,721	8,086	34	2,571	2,605
Total ..	6,508	68,740	75,248	1,896	61,722	63,618	4,486	3,721	8,207	126	3,297	3,423
Total, Abkári ..	2,18,994	1,35,16,041	1,37,35,035	1,79,708	1,33,85,939	1,35,65,647	26,399	4,497	30,896	12,887	1,25,605	1,38,492
Opium.												
24. Excise duty on Government opium	..	3,66,157	3,66,157	..	3,66,129	3,66,129	..	..	..	..	28	28
25. Rents of .. .. .. (a) Vend areas ..	2,652	1,48,239	1,50,891	2,357	1,46,445	1,48,802	295	168	463	..	1,794	1,794
(b) Shops ..	1,011	1,11,891	1,12,902	1,011	1,10,233	1,11,244	..	..	..	..	1,490	1,490
26. License fees of wholesale vend depots	..	2,535	2,535	..	2,535	2,535	..	..	..	..	2	2
27. Fees for licenses for the sale of poppy-heads	..	10	10	..	8	8	..	..	..	..	..	..
28. Revenue derived in Agency tracts from (a) the privilege of supply ..	2,170	255	2,170	2,170	..	2,170	..	..	..	..	..	..
(b) License fees	..	255	255	..	255	255	..	..	..	..	..	..
(c) Rents	6,037	23,365	29,392	6,022	23,086	29,108	15	..	15	..	269	269
29. Miscellaneous	62	961	1,023	47	876	923	..	..	..	..	85	85
30. Gain on sale of opium	..	73,553	73,553	..	73,553	73,553	..	..	..	..	..	..
Total, Opium ..	11,932	7,26,956	7,38,888	11,607	7,23,120	7,34,727	310	168	478	15	3,668	3,683
Grand Total, Abkári and Opium ..	2,30,926	1,42,42,997	1,44,73,923	1,91,315	1,41,09,059	1,43,00,374	26,709	4,665	31,374	12,902	1,29,273	1,42,175

APPENDIX T (*vide* paragraph 109).

STATEMENT explaining the difference between the Collections of Excise Revenue shown in the Accountant-General's books and those in the Demand, Collection and Balance statements for 1901–1902.

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, etc.	Collections on account of future kists.		Collections made in other districts, etc.	Collections made in advance and subsequently brought to account.	
1	2	3	4	5	6	7	8
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Ganjám	4,08,633	30,247	10,163	3,68,227	10	12,113	3,80,350
2. Vizagapatam	6,53,716	62,805	9,748	5,81,163	366	9,094	5,90,623
3. Gódávari	12,08,950	8,000	1,51,659	10,49,291	1,08,552	1,63,513	13,21,356
4. Kistna	9,66,295	20,168	63,131	8,82,996	..	73,995	9,56,991
5. Nellore	3,02,155	1,389	5,441	2,95,325	2,370	4,020	3,01,715
6. Cuddapah	2,81,172	3,360	22,332	2,55,480	5,545	22,773	2,83,798
7. Anantapur	5,19,212	9,313	51,666	4,58,243	1,089	50,406	5,09,738
8. Bellary	6,79,362	3,236	9,568	6,66,585	1,256	9,193	6,77,034
9. Kurnool	4,84,624	3,349	87,201	3,94,074	10,618	82,707	4,87,399
10. (*a*) Madras Town Circle ..	12,81,913	96	70,575	12,11,242	80,783	81,004	13,73,029
(*b*) Madras (Land Revenue).	518	518	..	..	..	..	..
11. Chingleput	3,34,432	1,467	3,547	3,29,418	609	4,054	3,34,081
12. North Arcot	6,32,079	6,170	7,704	6,18,205	630	8,986	6,27,821
13. South Arcot	8,84,737	2,169	1,77,105	7,05,463	1,039	1,72,897	8,79,399
14. Tanjore	9,99,606	11,345	94,253	8,89,268	675	85,182	9,75,125
15. Trichinopoly	4,09,360	2,875	20,904	3,85,581	11,504	18,781	4,15,866
16. Madura	6,36,308	3,095	91,527	5,41,686	268	89,797	6,31,751
17. Tinnevelly	4,73,621	1,840	15,636	4,56,145	323	16,728	4,73,196
18. Coimbatore	8,20,847	18,940	27,724	7,74,183	12,681	29,086	8,15,950
19. The Nilgiris	2,85,037	14,834	447	2,69,756	12,982	1,188	2,83,926
20. Salem	8,96,005	6,179	40,065	8,51,522	2,953	40,913	8,95,388
21. South Canara	4,47,383	2,145	14,221	4,31,017	..	12,248	4,43,265
22. Malabar	6,67,437	39,048	15,839	6,12,550	9,487	20,536	6,42,573
23. Bombay Account Current ..	8,400	8,400	..	..	..	..	..
24. Travancore	26,872	26,872	..	..	..	..	..
Total ..	1,43,08,674	2,87,860	9,90,456	1,30,27,420	2,63,740	10,09,214	1,43,00,374

Note.—The figures of treasury collections furnished by the Collectors of Ganjám, Anantapur, Bellary, Tanjore and Salem do not agree with those reported by the Accountant-General. Explanations have been called for.

APPENDIX U (*vide* paragraph 113).

IMPERIAL FORM No. I.—Excise Revenue and Net Revenue for 1901–1902.

Districts.	Details of Gross Receipts during the year by Districts from: Imported liquors and spirits excised at the tariff rate of duty — License fees.	Duty on country spirits excised at the tariff rate of duty.	Total.	Country spirits and fermented liquors — Country spirits — Duty.	License fees.	Rentals.	Total.	Fermented liquors — Beer — Duty.	License fees.	Total.	Toddy — Tree-tax.	License fees.	Rentals.	Total.	Opium and its preparations including poppy heads — Duty.	License fees.	Rentals.	Total.	Drugs, other than opium — License fees.	Rentals.	Duty.	Total.	Fines, forfeitures and miscellaneous — Fines and forfeitures.	Miscellaneous.	Total.	Grand Total.	Total charges.	Net revenue.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Ganjám ...	503	1,096	1,598	1,59,562	166	1,07,947	2,68,775	...	...	...	43,717	4	12,721	56,442	4,136	180	24,235	28,551	90	16,203	9,409	25,702	947	535	1,282	3,80,950	...	...
Vizagapatam.	939	...	939	1,56,196	113	2,72,052	4,28,361	...	...	...	70,933	5	28,695	99,633	17	705	55,073	55,795	...	4,058	1,485	5,543	204	148	352	5,90,629	...	...
Gódávari ...	6,163	15,991	22,154	2,23,262	130	1,25,227	3,48,619	...	...	...	4,14,303	...	1,73,740	5,88,082	2,61,990	130	82,434	3,45,554	45	3,882	7,696	11,623	4,216	1,338	5,554	13,21,356	...	...
Kistna ...	7,764	...	7,764	2,95,355	105	1,50,270	4,45,730	...	...	...	2,27,904	...	2,23,456	4,51,260	...	165	34,250	34,415	15	6,526	9,936	16,477	1,080	165	1,245	9,56,991	...	...
Nellore ...	2,310	...	2,310	1,01,274	189	54,817	1,56,280	...	...	...	47,966	17	79,350	1,27,333	...	60	4,197	4,257	...	4,698	910	5,608	1,428	32	1,460	2,83,798	...	...
Cuddapah ...	2,261	...	2,261	97,342	562	44,085	1,42,889	...	...	...	1,45,838	25	2,75,359	4,18,222	43	45	1,800	1,888	15	2,738	498	3,251	1,218	304	1,522	5,09,728	...	...
Anantapur ...	1,647	3,665	5,312	50,754	376	27,413	78,543	...	...	...	* 1,27,375	120	3,02,478	4,29,968	899	31	4,892	5,813	15	7,484	9,792	17,741	580	169	749	6,77,034	...	...
Bellary ...	1,958	1,846	3,804	1,45,457	355	73,065	2,18,857	...	102	102	† 1,36,165	56	2,10,143	3,46,364	2,270	45	9,265	11,589	15	1,912	541	2,468	1,919	153	2,072	4,87,399	...	...
Kurnool ...	1,478	288	1,766	77,245	372	45,523	1,23,140	...	...	...					‡													
Madras Town Circle ...	1,68,271	51	1,68,322	3,23,858	220	1,15,016	4,39,094	...	...	...	5,14,412	38,065	1,550	5,54,025	1,74,992	...	12,264	1,87,256	15	9,415	16,890	26,320	6,207	205	6,412	13,81,429	...	...
Chingleput ...	1,203	...	1,203	74,453	...	24,106	98,559	...	...	...	1,32,688	...	95,628	2,28,316	253	17	960	1,230	...	807	467	1,274	2,342	1,157	3,499	3,84,082	...	...
North Arcot.	3,990	...	3,990	1,56,166	190	58,451	2,14,807	...	206	206	1,77,916	...	1,88,011	3,65,927	75	33	6,935	7,043	75	5,926	25,704	31,005	3,431	1,412	4,843	6,27,821	...	...
South Arcot.	1,012	31,314	32,326	4,61,870	725	1,03,217	5,65,812	...	...	...	1,35,248	...	1,33,382	2,68,630	432	30	2,838	3,300	15	3,447	3,960	7,422	873	1,036	1,909	8,79,399	...	...
Tanjore ...	3,495	...	3,495	1,08,440	240	30,116	1,38,796	...	720	720	4,35,459	...	3,76,879	8,12,338	...	166	7,159	7,265	45	7,033	1,468	8,546	2,835	1,130	3,965	9,75,128	...	...
Trichinopoly.	750	...	750	1,52,818	196	52,829	2,05,843	...	2,620	2,620	86,576	6	1,06,106	1,92,690	...	16	3,778	3,794	30	3,446	5,398	8,874	1,035	260	1,295	4,15,866	...	...
Madura ...	2,208	...	2,208	1,36,151	325	85,254	2,21,780	...	1,576	1,576	1,69,951	...	2,11,437	3,81,388	...	45	4,164	4,209	30	9,927	8,090	18,047	1,551	1,042	2,593	6,31,751	...	...
Tinnevelly ...	6,196	281	6,477	1,42,294	380	81,624	2,24,298	...	620	620	1,09,116	...	1,21,678	2,30,794	...	15	2,551	2,566	45	5,312	640	5,997	338	2,106	2,444	4,73,196	...	...
Coimbatore ...	6,010	2,034	8,044	1,90,654	245	1,03,409	2,94,308	...	2,270	2,270	1,93,426	...	2,99,479	4,92,905	...	105	6,478	6,583	15	4,675	1,384	6,074	4,052	1,714	5,766	8,15,950	...	...
The Nilgiris.	15,387	48,210	63,597	1,22,174	200	53,002	1,75,376	19,613	20,703	40,316	...	...	...	...	...	15	3,920	3,935	...	260	220	480	195	27	222	2,83,926	...	...
Salem ...	2,793	...	2,793	1,93,078	200	80,834	2,80,112	...	[illegible]	[illegible]	3,48,696	5	3,49,904	5,98,605	27	60	3,999	4,086	15	3,132	620	3,767	3,828	1,897	5,725	8,95,358	...	...
South Canara.	469	31	500	92,276	443	21,928	1,14,647	...	...	...	1,59,488	18	1,54,103	3,13,559	...	15	2,200	2,215	75	5,784	3,663	9,522	1,653	1,189	2,842	4,43,265	...	...
Malabar ...	4,404	28,577	32,981	1,35,875	406	50,691	1,86,966	...	...	...	1,71,500	5	2,01,494	3,72,699	1,220	150	10,487	11,857	165	11,548	19,414	31,062	1,899	5,109	7,008	6,42,573	...	...
Total for 1901–1902 ...	2,41,188	133,336	3,74,574	35,96,534	6,132	17,66,876	53,69,542	19,613	29,117	48,730	38,29,186	38,224	35,88,804	74,56,338	4,48,082	2,798	2,91,324	7,42,204	675	1,22,725	1,20,445	2,52,845	42,380	22,161	64,541	1,43,08,774	9,91,917	1,33,16,857
Total for 1900–1901 ...	*1,99,428*	*80,317*	*2,79,745*	*32,59,995*	*10,494*	*17,88,671*	*50,59,160*	*23,023*	*35,601*	*58,624*	*37,67,903*	*37,132*	*32,77,759*	*70,82,796*	*3,59,300*	*220*	*4,22,315*	*7,78,835*	*750*	*1,06,318*	*1,00,523*	*2,07,591*	*37,794*	*29,237*	*67,031*	*1,35,33,782*	*10,05,201*	*1,25,28,581*

* Includes Rs. 6,738, duty on toddy imported from the Nizam's Dominions. † Includes Rs. 126, duty on toddy imported from the Nizam's Dominions and Rs. 1,500 duty on toddy imported from Banganapalle.
‡ Includes Rs. 8,400, the transport duty on opium imported into Cochin and Travancore and Rs. 73,553, the sale proceeds of Government opium.

APPENDIX U (*vide* paragraph 113)—*cont.*

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

Districts.	Manufacture of liquor — Number of — Breweries.	Distilleries for the manufacture of spirits paying duty at higher rates than ordinary country spirits.	Country spirit distilleries — Private distilleries.	Contract distilleries.	Out-stills.	Vend of liquor and drugs — Number of wholesale licenses for sale of — European liquors imported or manufactured in India.	Country spirits.	Number of special licenses for sale of foreign liquor otherwise than in taverns (ordinary retail shops), *e.g.*, hotels, refreshment-rooms, &c. — For the sale of liquor not to be drunk on the premises.	Hotels and boarding houses.	Refreshment-rooms, Railway, &c.	Refreshment-rooms, other sorts.	Occasional licenses.	Other kinds of special licenses.	Number of shops licensed to sell by retail — European liquors imported or manufactured in the country — Taverns.	Country spirits.	Country fermented liquor (toddy).	Opium and its preparations — Opium.	Intoxicating drugs prepared from opium.	Total.	Poppy heads.	Opium, &c., for medical purposes only.	Drugs other than opium—ganja, bhang, &c.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23
	NO.	NO.	NO.	NO.	NO.	NO.	NO.	NO.	NO.	NO.	NO.	NO.	NO.	NO.	NO.	NO.	NO.	NO.	NO.	NO.	NO.	NO.
Ganjám	..	..	..	1	5	..	8	9	..	1	..	..	..	..	631	357	100	..	100	..	..	40
Vizagapatam ..	..	..	..	1	..	1	3	16	..	2	..	6	..	..	268	644	194	..	194	..	..	15
Gódávari	..	..	..	1	..	1	26	25	..	4	2	..	..	11	1,098	1,341	465	..	465	..	..	30
Kistna	..	..	..	..	1	2	13	17	..	1	1	..	..	14	933	1,212	76	..	76	..	..	28
Nellore	..	..	..	..	..	..	34	5	..	4	..	..	..	10	368	755	31	..	31	..	..	22
Cuddapah	..	..	..	..	..	..	44	5	..	..	..	..	..	9	533	635	24	..	24	..	..	15
Anantapur	..	..	..	1	..	..	20	5	..	4	..	..	..	6	276	763	11	..	11	..	..	23
Bellary	..	..	..	1	..	..	20	10	1	2	..	3	..	5	249	577	15	..	15	2	..	25
Kurnool	..	..	..	..	..	..	30	4	..	2	..	..	..	4	448	884	34	..	34	..	..	28
Madras Town Circle	..	..	..	1	..	44	14	(*a*) 57	(*b*) 15	..	1	54	20	61	108	464	19	..	19	4	26	36
Chingleput	..	..	..	..	..	..	11	1	..	2	..	..	..	5	221	469	7	..	7	3	..	7
North Arcot	..	..	..	1	..	..	20	9	..	4	..	..	..	24	527	1,143	30	..	30	7	..	25
South Arcot	..	..	..	1	..	..	54	1	..	2	..	..	..	11	868	483	25	..	25	..	1	18
Tanjore	..	..	..	..	..	..	26	17	..	2	..	2	..	8	221	2,112	21	..	21	1	..	19
Trichinopoly ..	..	..	..	..	..	..	17	14	..	1	..	..	..	1	271	278	10	..	10	2	4	15
Madura	..	..	..	..	..	1	33	21	..	2	..	..	..	7	486	924	23	..	23	..	1	33
Tinnevelly	..	..	..	1	..	..	22	19	..	2	..	..	1	7	359	773	12	..	12	..	6	23
Coimbatore	..	..	..	1	..	..	33	18	..	3	..	1	3	9	613	935	22	..	22	..	2	18
The Nilgiris ..	3	..	..	1	..	5	4	17	7	2	1	1	6	30	31	..	7	..	7	..	5	2
Salem	..	..	..	..	..	..	42	23	..	2	..	3	..	7	501	935	19	..	19	..	..	15
South Canara ..	..	..	..	..	..	..	26	7	..	..	..	..	2	3	597	1,354	10	..	10	..	6	35
Malabar	..	..	..	2	7	1	33	23	2	1	..	6	2	25	(*c*) 689	1,473	35	..	35	..	..	51
Total for 1901-1902.	**3**	..	..	**13**	**13**	**55**	**533**	**323**	**25**	**43**	**8**	**76**	**34**	**257**	(*d*)**10,296**	**18,511**	**1,190**	..	**1,190**	**19**	**54**	**523**
Total for 1900-1901.	3	2	11	5	835	61	544	333	31	44	7	70	43	257	9,895	18,324	1,110	7	1,117	19	57	493

(*a*) Includes 10 licenses for the sale of Colombo arrack.
(*b*) Includes 6 bar licenses.
(*c*) Inclusive of 8 shops for the sale of both arrack and toddy opened during the year in the outlying pattams of British Cochin.
(*d*) Includes shops in vend areas—552 in Ganjám, 184 in Vizagapatam, 712 in Gódávari, 820 in Kistna and 52 in Malabar.
Note.—The figures in columns 2 to 17 and 23 against Ganjám, Vizagapatam and Gódávari do not apply to the Agency tracts in which Act I of 1886 is not in force.

APPENDIX U (*vide* paragraph 113)—*cont.*

IMPERIAL FORM No. IV.—Duty and Consumption.

Districts.	Spirits manufactured in India paying duty at higher rates than ordinary country spirits.			Country spirits issued from distilleries, private and contract, and from excise depots. Issues in Imperial Gallons.						Opium and its preparations.			Other drugs—Ganja, Bhang and other preparations of the Hemp Plant. Amount sold by retail.				
	Gross Imperial Gallons issued.*	Average strength.	Rate of duty per gallon.	20° Under-proof.	30° Under-proof.	60° Under-proof.	70° Under-proof.	Total in terms of proof strength.	Rate of Duty per Gallon of London proof.	Issues in Seers from Government Treasuries (or in districts where the supply is not derived entirely from Treasuries, amount sold by retail).†	Price per Seer. Wholesale, i.e., price at which Opium is issued from the Treasury.	Price per Seer. Retail average price at which retail vendors sell.	Ganja.	Bhang.	Majam.	Other preparations.	Total.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
	GALS.		RS.	GALS.	GALS.	GALS.	GALS.	GALS.	RS. A. P.	SEERS.		RS. A. P.	SEERS.	SEERS.	SEERS.	SEERS.	SEERS.
Ganjám	183			414	26,481	108,915	...	62,399	2 8 0	3,094		32 0 0	2,105	522	84	...	2,711
Vizagapatam	...			251	84,097	6,912	...	1,834	2 8 0	5,928		31 4 0 to 32 0 0	577	88	86	...	751
Godavari	66			2,785	79,583	11,708	...	48,621	4 6 0	15,047		22 13 0 to 32 1 4	1,490	66	15	...	1,571
Kistna ... { Munagala and Lingagiri zamindaris, Rest of the district	1,894			... 22,309	1,340 69,892	... 79	... ...	938 66,875	... 4 6 0	1,831		32 0 0 to 53 5 4	2,060	46	2	...	2,108
Nellore	537			...	31,910	46	...	22,355	4 6 0	286		50 0 0 to 80 0 0	588	26	2	...	616
Cuddapah	175			16,574	11,126	...	...	21,047	4 6 0	289		33 0 9 to 60 0 0	1,064	25	...	...	1,089
Anantapur	125			6,460	8,403	...	...	11,051	4 6 0	78		40 0 0 to 60 0 0	517	...	...	...	517
Bellary	609			5,615	40,535	...	...	32,867	4 6 0	252		26 10 8 to 60 0 0	1,635	3	...	...	1,638
Kurnool	342			17,268	4,582	...	...	17,021	4 6 0	518		49 0 0 to 53 5 4	476	10	...	...	486
Madras Town Circle ... { Town and outside shops Rest of the Circle	7,886	London proof.	Six rupees.	5 ...	72,984 11,311	... ...	... ...	51,092 7,918	5 10 0 4 6 0	1,289		15 0 0 11 2 3	3,502	545	2,470	2,259	8,774
Chingleput	...			...	23,203	...	...	16,242	4 6 0	69		to 60 0 0	215	2	84	137	438
North Arcot	56			... 2,612	... 46,256	... ...	... ...	... 34,468	... 4 6 0	452		35 0 0 to 60 2 8	1,504	9	116	...	1,629
South Arcot { Frontier tracts Rest of the district	8			... ...	17,563 137,764	... 12	... ...	12,294 96,439	1 14 0 4 6 0	199		45 0 0 to 60 0 0	858	...	289	...	1,147
Tanjore	21			...	33,625	20	...	23,545	4 6 0	449		37 8 0 to 61 10 8	1,245	39	244	429	1,957
Trichinopoly	...			...	50,633	...	...	35,443	4 6 0	185		53 5 4 to 80 0 0	720	...	...	830	1,550
Madura	54			...	44,278	...	...	30,994	4 6 0	251		40 0 0 to 80 0 0	3,400	7	1,775	...	5,182
Tinnevelly	54			7	46,605	...	...	32,629	4 6 0	182		30 0 0 to 70 0 0	1,528	...	...	436	1,964
Coimbatore	131			42,674	11,907	...	...	42,474	4 6 0	309		40 7 9 to 60 0 0	1,022	164	652	197	2,075
The Nilgiris	8,045			96	30,261	...	...	21,259	5 10 0	182		57 14 8 to 80 0 0	95	...	...	...	95
Salem	55			640	60,611	...	...	42,940	4 6 0	390		30 0 0 to 60 0 0	927	5	527	...	1,459
South Canara	5			897	48,293	739	...	34,819	2 9 9	53		65 0 0 to 80 0 0	892	71	...	...	873
Malabar ... { Wynaad taluk Other contract distillery supply tracts Cochin town and the Attapadi valley. Seventeen outlying pattoms of British Cochin. Chavakkat Deputy Tahsildar's division.	158			9,025 5,465 949 180 3	... 43,763 3,823 1,564 618	... 2,133 9	... ...	7,220 35,858 3,435 1,238 440	5 10 0 2 9 9	4,296	Rs. 22 10 1 for issues from the Government Store Houses. 22 11 11 for issues from the Taluk Kacheris. 23 5 7 for issues from the Inspector, Madras Town Circle. to 57 0 5 for issues to licensed vendors within the circle.	36 0 0 to 80 0 0	2,064	99	84	...	2,247
Total { 1901-1902 ... 1900-1901 ...	20,404 13,062	... ...	... ...	134,319 139,190	1,022,961 931,196	130,573 149,337	... 210,644	875,755 886,369	... ...	35,629 32,694	... ...	... ...	28,894 28,632	1,725 2,744	6,470 6,259	4,288 4,119	40,877 41,754

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

† Represents issues from Storehouses and Taluk katcheries.

APPENDIX U (*vide* paragraph 113)—*cont.*

IMPERIAL FORM No. V.—Incide ...sumption.

Districts.	Population.			Number of persons per Retail Shop for sale of: Liquors.		Drugs.		Gross excise receipts per ten thousand of total population to nearest rupee			Net excise revenue from all sources per ten thousand of total population, column 29 of Form I.
	Muhammadans.	Hindus and others.	Total.	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.	From spirits and fermented liquors, total of columns 4, 8, 11 and 15 of Form I.	From opium and its preparations, column 19 of Form I.	From drugs other than opium, column 23 of Form I.	
1	2	3	4	5	6	7	8	9	10	11	12
Ganjám	5,949	2,004,307	2,010,256	2,677	4,731	20,103	42,229	1,616	142	128	..
Vizagapatam	24,035	2,909,615	2,933,650	7,771	3,234	15,121	138,844	1,803	190	19	..
Gódávari	43,481	2,258,278	2,301,759	1,950	1,597	4,950	71,397	4,166	1,500	50	..
Kistna	132,053	2,022,750	2,154,803	2,310	1,778	28,353	76,957	4,199	160	76	..
Nellore	82,886	1,414,101	1,496,987	4,068	1,983	48,290	68,045	1,902	61	40	..
Cuddapah	129,537	1,161,730	1,291,267	2,423	2,033	53,803	86,084	2,110	33	43	..
Anantapur	58,917	729,337	788,254	2,856	1,033	71,659	34,272	6,382	24	41	..
Bellary	95,452	851,762	947,214	3,804	1,642	63,148	37,889	6,892	61	187	..
Kurnool	107,626	764,429	872,055	1,947	986	25,649	31,145	5,404	133	28	..
Madras Town Circle	67,644	704,180	771,824	7,147	1,663	40,622	21,440	15,048	2,426	341	..
Chingleput	19,697	1,029,947	1,049,644	4,750	2,238	149,949	149,949	3,126	12	12	..
North Arcot	103,038	2,104,674	2,207,712	4,189	1,931	73,590	88,808	2,649	32	140	..
South Arcot	64,976	2,284,918	2,349,894	2,707	4,865	93,996	130,550	3,689	14	32	..
Tanjore	123,053	2,121,976	2,245,029	10,159	1,063	106,906	118,159	4,255	32	38	..
Trichinopoly	43,319	1,401,451	1,444,770	5,331	5,197	144,477	96,318	2,782	26	61	..
Madura	168,618	2,662,662	2,831,280	5,826	3,064	123,099	85,796	2,144	15	64	..
Tinnevelly	101,875	1,957,732	2,059,607	5,737	2,664	171,634	89,548	2,245	12	29	..
Coimbatore	50,745	2,151,007	2,201,752	3,592	2,355	100,080	122,320	3,622	30	28	..
The Nilgiris	5,867	105,570	111,437	3,596	..	15,920	55,718	25,063	353	43	..
Salem	68,497	2,136,477	2,204,974	4,401	2,358	116,051	146,998	3,999	19	17	..
South Canara	123,261	1,007,844	1,131,105	1,895	835	113,110	32,317	3,790	20	84	..
Malabar	832,970	1,957,311	2,790,281	4,050	1,894	79,722	54,711	2,124	42	111	..
Total ..	2,453,496	35,742,058	38,195,554	3,580	1,991	32,097	70,485	3,466	194	66	3,486

GOVERNMENT ORDER, No. 951, R.D., 21ST OCTOBER 1902.

GOVERNMENT OF MADRAS.

REVENUE DEPARTMENT.

READ—the following Proceedings of the Board of Revenue (Separate Revenue), No. 175/1662-R., Abk., dated 19th September 1902 :—

A. E. CASTLESTUART STUART, ESQ., I.C.S.

Resolution—No. 175/1662-R., Abk., dated 19th September 1902.

The Board begs to submit to Government its report on the administration of the abkári and opium revenue in the Madras Presidency during the official year 1901–1902.

2. There is nothing corresponding to Appendix K to the Board's report for 1900–1901 in consequence of the change in the system of opium supply brought into force from the 1st April 1901.

(True Extract.)

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

To the Secretary to Government, Revenue Department.

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

ORDER—No. 951, Revenue, dated 21st October 1902.

Separate Revenue No. 189.

With the Proceedings read above, the Board of Revenue submits its report on the administration of the excise (abkári and opium) revenue during the year 1901–1902. The report contains all the necessary information though its length has been further curtailed by ten pages. It was submitted to Government ten days after the date fixed owing to the delay in the receipt of final figures of collections from the Accountant-General.

2. One of the two most important changes effected in the system of administration at the commencement of the year was a general reversion to the contract distillery supply system in all areas in which the private distillery supply system had previously been in force. The former system was, therefore, in force throughout the Presidency except the non-excise tracts in the agency portions of Ganjám, Vizagapatam and Gódávari, the Munagala and Lingagiri zamindaris of the Nandigáma taluk of Kistna,

and the Chavakkat Deputy Tahsildar's division, the Attapadi valley of the Walavanad taluk, and British Cochin with its seventeen outlying pattoms in Malabar. Its detailed working has been fully explained in Chapter II of the report.

3. The second important change was the prohibition, for the first time, of the import of opium on private account from Indore and elsewhere in India. All opium is now purchased on behalf of Government in Bombay and distributed from two store-houses—one in Madras and the other at Cocanada. The system of separate sale of shops was also introduced into the major portion of the Presidency.

4. The following table compares the current demand under the various heads of excise revenue with that for 1900-1901 :—

Description.	1900-1901.	1901-1902.
	Lakhs of rupees.	
1. Country spirits	50·71	53·51
2. Toddy	71·19	74·15
3. Country spirits and toddy combined	·06	·03
4. Foreign liquors	3·39	4·25
5. Hemp drugs	2·08	2·53
6. Opium	7·16	7·27
7. Miscellaneous	·70	·69
Total ...	135·29	142·43

The demand for the year under review is in excess of that for the previous year by 7·14 lakhs. The first two items together contribute to an increase of over 5·75 lakhs, while the fourth, fifth and sixth items give a surplus of ·86, ·45 and ·11 lakhs respectively. The improvements under these important heads of the revenue have been briefly explained in paragraph 106 of the report.

5. *Country spirits*—(*a*) *The contract distillery supply system.*—Fourteen distilleries were working at the commencement of the year, of which the one at Renigunta issued no liquor throughout the year, and that at Cannanore was converted into a warehouse in July 1901. There were 19 warehouses, of which three—all in the two West Coast districts—were closed at the latter half of the year; and 521 wholesale depots were actually opened as against 527 in the previous year. The detailed working of these depots has been explained in paragraph 7 of the report.

6. *Retail vend.*—The tracts under the area-vend system which was previously in force in portions of Ganjám, Vizagapatam, Gódávari, Kistna and Malabar were further reduced by the introduction of the system of independent sale of shops into the whole of the Wynaad taluk of the Malabar district and into three more towns in the Ganjám district. Excluding Gódávari, where there was a large fall on the replacement of the renting by the excise system in October 1900, and in South Canara and Malabar (excluding Wynaad), where the shops were sold for the toddy year, the vend-rents in the other excise tracts of the Presidency showed a net increase of Rs. 1,03,298 over 1900-1901. The variations in the several districts have been duly explained.

7. *Consumption.*—The total consumption of country spirits in terms of proof strength in all the excise tracts amounted to 869,704 gallons against 807,437 gallons in the previous year. Omitting the figures for the Gódávari district, which represent the consumption of only six months in 1900-1901, the net increase was 40,526 gallons, of which South Arcot alone contributed 36,448 gallons, the result, probably, of good ground-nut harvests. The total consumption of the whole of this district amounted to 108,733 proof gallons—an increase of 15,980 gallons over 1895-96, the year immediately preceding the equalization of the excise duty in the frontier tracts with that in the rest of the district. The variations in the other districts have been fully accounted for.

8. *Taxation per gallon.*—The following table exhibits the comparative incidence of taxation per proof gallon during the past three years in the excise tracts other than those in Gódávari :—

—	1899-1900.	1900-1901.	1901-1902.
1. Issues (London proof gallons)	GALS. 745,737	GALS. 780,557	GALS. 821,083
	RS.	RS.	RS.
2. (*a*) Excise duty	30,06,222	31,24,525	33,03,241
(*b*) Monopoly of vend	13,35,601	13,34,997	14,34,675
Total ..	43,41,823	44,59,522	47,37,916
	RS. A. P.	RS. A. P.	RS. A. P.
3. (*a*) Excise duty per gallon	4 0 6	4 0 1	4 0 4
(*b*) Monopoly of vend per gallon	1 12 8	1 11 4	1 11 11
Total ..	5 13 2	*5 11 5	5 12 3

* Revised figure.

Taking the districts separately, the incidence was below the tariff rate (Rs. 6 a gallon) in Ganjám, Vizagapatam, Chingleput (exclusive of the Saidapet taluk), South Arcot, Tanjore, Trichinopoly, South Canara and Malabar (excluding Wynaad).

9. *B. The renting system.*—Some hill villages of the Agency tracts of the three Northern districts, and certain outlying parts of Ganjám, Kistna and Malabar, continued to be worked under this system. The revenue realized in these tracts amounted to about 2·09 lakhs as against 4 lakhs in the previous year. The fall, which is only apparent, was due to the fact that the excise system was in force in the Gódávari district throughout the whole of the year under report as against only the latter half of the previous year.

10. *Toddy.*—The only changes made in the administration of this branch of the excise revenue were the extension of the system of separate sale of shops in the remaining tree-tax areas of the Gódávari district, the enhancement of the rates of tree-tax in the Talavadi firka of the Satyamangalam taluk and in the Kollegal taluk of the Coimbatore district to the level of those obtaining in the rest of the district and the raising of the rates of tree-tax on cocoanut and sago palms in South Canara to the level of those in Malabar.

The increase of Rs. 5,000 under the current demand for tree-tax was counter-balanced by the deficit of that amount in the transport duty on toddy from Hyderabad and Banganapalle. The rents of vend areas and independent shops, together with license fees for shops showed a surplus of Rs. 2·95 lakhs. In Gódávari, the toddy revenue benefited by the unpopularity and high price of excise arrack and the separate sale of shops; and in most of the other districts which showed a satisfactory increase, the determining factor was the state of the season though there were also special reasons affecting a few individual areas.

11. *Foreign Liquor.*—The increase of Rs. ·86 lakhs under this head was solely under excise duty on locally-made "foreign spirits" and under rents for ordinary foreign liquor taverns.

12. *Hemp drugs.*—There was an increase of Rs. ·45 lakhs—Rs. ·29 lakhs under excise duty on ganja and bhang, and the balance under vend rents. The increase under the former item was mainly due to the arrangement by which the Native States and French Settlements obtained their supplies from the Government storehouses at Daggupad and Kaniyambadi. There was generally keen competition at the sales of shops.

13. *Opium.*—Under the new system of supply inaugurated, the total quantity of opium consumed, including that used in the manufacture of drugs, rose from 32,094 seers to 36,285 seers. The average consumption per head of the population according to the last Census amounted to ·076 of a tola as against ·065 in the previous year. It was, as usual, highest in the Gódávari district. There was an increase of Rs. ·67

lakhs under excise duty; and a sum of Rs. 74 lakhs was realized as gain on sale-proceeds of opium. The vend-rents in the ordinary and the Agency tracts fell, however, by Rs. 1·20 lakhs chiefly in Vizagapatam, Gódávari, Kistna and Madras. The retail selling price was fixed during the year at 2½ tolas per rupee for the whole of the three northern districts, and this and the new system of supply prohibiting the renters from importing opium on their own account were the main reasons for the fall in Vizagapatam and Gódávari and also in Kistna. There was also some uncertainty as to the profits to be realized on the opium purchased from the storehouses and a fear of fluctuations in the storehouse price. The decrease in Madras was believed to have been brought about by the machinations of the old importers and renters who frightened away all competitors in the hope of recouping, by the profits in the shops, any loss they might sustain from having to buy their opium from the storehouse at Tondiarpet instead of importing it themselves.

14. *Financial Results.*—The total receipts for the year according to the treasury account amounted to Rs. 143·09 lakhs, and the charges debitable to excise to Rs. 9·92 lakhs. The net revenue of the year was 133·17 lakhs as against 125·28 lakhs in 1900–1901.

15. *Retail Shops.*—The number of liquor shops opened during the year rose from 28,219 to 28,807. The variations are fully explained in paragraph 37 of the report; and the 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 in all cases where such representations were made. The number of ganja shops rose by 30 and that of opium shops by 73. These additional shops were apparently necessary to meet legitimate demands.

16. *Measures for the protection of the revenue.*—The number of persons charged with offences against the abkári laws, including those involved in the cases pending at the commencement of the year, rose from 21,240 to 21,827. The number of persons released by the department for want of proof was 530 as against 527; and the number released for other causes was 1,210 as against 1,291. The number of persons tried by the magistracy was 18,660, of whom only 312 were acquitted.

The total number of offences against the abkári laws reported rose from 20,132 to 20,803, of which about one-third belonged to the two West Coast districts. More than half of the offences related to illicit manufacture of toddy and about 11 per cent. to unlicensed sales. The number of cases of illicit distillation and cognate offences fell from 1,570 to 1414.

17. The administration of the department during the year was satisfactory.

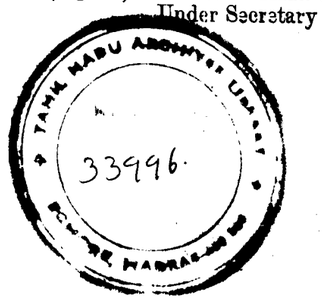
(True Extract.)

(Signed) M. HAMMICK,
Ag. Secretary to Government.

To the Board of Revenue (Separate Revenue).

Endorsement No. 951A.

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

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

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