Abkari Admn. Report.

1915-16

REPORT

ON THE

ADMINISTRATION

OF THE

ABKARI REVENUE

IN THE

PRESIDENCY OF FORT ST. GEORGE

FOR THE YEAR 1915-1916.

MADRAS:
PRINTED BY THE SUPERINTENDENT, GOVERNMENT PRESS.

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ADMINISTRATION REPORT

OF THE

MADRAS ABKARI DEPARTMENT

FOR THE YEAR 1915–1916.

Chapter I—INTRODUCTORY.

The changes in the Excise Administration during the year under report were as follows :—

(1) Country Spirits.

(*a*) The contract distillery system was withdrawn in 28 villages of the Kurupam and Merangi Konda muttas of the Parvatipuram Agency of the Vizagapatam district and extended to five villages in the Rayaghada Thana of the same agency.

(*b*) The rate of excise duty was raised from Rs. 4–6–0 to Rs. 5 per proof gallon in the Ganjām and Vizagapatam districts, from As. 10 to As. 15 per proof gallon in the tracts of the Gunupur, Palkonda and Parvatipuram agencies of the Vizagapatam district under the excise system and from Rs 5–10–0 to Rs. 6–4–0 per proof gallon in the Gōdāvari (excise tracts), Kistna (ex-Munagala and Lingagiri zamindaris) and Guntūr districts.

(*c*) An increase of As. 1–6 per gallon of 30° under-proof (with a proportionate increase for 60° under-proof) was made in the cost price of arrack supplied from the Tadpatri distillery and Nandyal warehouse and of 6 pies a gallon of 30° under-proof for issues from the Bellary distillery.

(2) Toddy.

(*a*) The tree-tax system was extended from 1st October 1915 to eight villages in the Golgonda Agency of the Vizagapatam district, which were under the contract distillery system from 1st April 1914, with the same rates of tree-tax as those in force in the rest of the district.

(*b*) The rates of tree-tax were raised by 33⅓ per cent in the tree-tax areas of the Ganjām and Vizagapatam districts.

(*c*) The experiment of selling certain rural shops of the Tuticorin Circle on a six months' lease, referred to in the report of 1914–15, was not continued. The period during which trees yielded toddy was found not to coincide with the period of the six months' lease. Licensees who found themselves obliged to abandon trees that were still yielding were therefore discontented. Moreover the reduction in the crime of mixing sweet juice with fermented toddy, which had been hoped for as one result of the experiment, was not achieved. The local officers were therefore instructed to permit the renters of the shops sold on a six months' lease from 1st February 1916, to keep their shops open, if they desired, for a month or two longer on payment of the same monthly rental.

(3) Beer.

(*a*) The duty on beer was enhanced from As. 3 to As. 4–6 per gallon from 1st March 1916.

(*b*) Beer was more freely admitted to competition with toddy by the opening of new beer shops in places where there was a genuine demand for it.

(4) FOREIGN LIQUOR.

(a) The duty on foreign liquor was raised from Rs. 9-6 to Rs. 11-4 per proof gallon from 1st March 1916.

(b) Further instructions were issued for restricting the issue of F.L.-2 licenses.

(c) F.L.-1 (wholesale) licensees in Madras town were prohibited from selling "Native beer".

(5) DENATURED SPIRITS.

The duty on denatured spirits was enhanced from 5 to $7\frac{1}{2}$ per cent *ad valorem*.

INTOXICATING DRUGS.

(6) COCAINE AND ALLIED DRUGS.

Orders were issued prohibiting the transmission by inland post of coca leaves, alkaloids of coca, every other intoxicating drink or substance prepared from the coca plant and all drugs synthetic or other having a like physiological effect to that of cocaine and all preparations and admixtures of any of the above except such as may be exempted from excise restrictions.

(7) OPIUM.

(a) The fixed selling price of opium was abolished except in the Agency tracts.

(b) Orders were issued prohibiting the transmission by inland post of opium and its drugs excluding certain recognized medicinal preparations.

(c) Certain second-class Magistrates were specifically empowered by Government under section 3 of the Opium Act to try, by virtue of their office, offences under the Opium Act.

(8) GANJA, BHANG AND CHARAS.

The duty on ganja and charas was raised from Rs. 10 and Rs. 16 to Rs. 12-8, and Rs. 25 per seer, respectively.

(9) GENERAL.

(a) The excise Finger-print Bureau was abolished and the work of classification and identification of finger-prints in excise cases was transferred to the Police Finger-print Bureau in Mylapore.

(b) The employment of persons below the age of 16 in any capacity in excise shops and depots was prohibited by a condition in the sale notification.

(c) Medicated wines and similar preparations containing less than 20 per cent of proof spirit, medicated preparations of *cannabis indica* and certain medicated articles containing cocaine and allied drugs were exempted from the provisions of the Madras Abkāri Act.

2. Appendix A shows the systems in force at the close of the year in each district for the manufacture and sale of country spirits and toddy.

CHAPTER II.—COUNTRY SPIRITS IN EXCISE TRACTS.

3. *The contract distillery supply system.*—This system was in force throughout the Presidency except in the greater portion of the Agency tracts of Ganjām, Vizagapatam and Gōdāvari districts and the Attapadi valley of the Walavanad taluk in the Malabar district.

4. *Privilege of manufacture and supply.*—There was no change in the area of the supply contracts. Excepting Guntūr, which was supplied from the Bezwada and Nellore warehouses, Chittoor, which was supplied from the Ranipet and Cuddapah warehouses and Rāmnād, which was supplied from the Madura warehouse and Tachanallur distillery, each district had one or more central sources of supply.

5. *Distilleries and warehouses.*—Appendix B shows the names of the distilleries and warehouses licensed, the issues of spirits from them to wholesale depot-keepers and shop-keepers and the prices charged during the year.

Vide Appendix B on pages 30 and 31.

M.R.Ry. A. R. A. R. S. M. Somasundaram Chettiyar Avargal, the proprietor of a sugar mill at Tachanallur, to whom permission was granted in November 1914 to erect a distillery as an adjunct to the sugar refinery attached to the mill submitted plans of the proposed buildings in December 1915. The plans were approved by the Board and work commenced in March 1916. It is understood that orders have also been given for the requisite machinery.

6. *Wholesale depots.*—The number of depots licensed for the wholesale vend of country spirits was 413 or seventeen less than in the previous year. Sixty-seven depot licenses were granted to private persons with the consent of the contract suppliers on payment of an annual fee of Rs. 15 for each license, the number in the previous year being 83. The decrease was due to the reduction in the number of depots. Three hundred and fifty-one licenses were issued, free of fee, to the supply contractors against 352 in 1914–15. Four licenses issued to private persons were cancelled during the year and renewed to the contractors themselves free of fee. Depots were frequently inspected during the year and accounts were properly maintained except in a few cases in which the depot-keepers concerned were adequately punished. The arrack supply contractor in Rāmnād was fined for sub-renting a depot without the Collector's permission.

On page 32.

7. Appendix C shows the quantity of country spirits issued from wholesale depots to shop-keepers and the prices charged per gallon of liquor issued at 30° and 32° under proof.

8. *Adequacy of supply.*—Stocks were generally sufficient and prompt measures were taken to replenish deficient stocks, to punish the defaulters and to prevent recurrence of the default. In October 1915, portions of the Vizagapatam distillery were destroyed by fire, the cause of which could not be ascertained. The damage was covered by insurance and the buildings were promptly restored with fire-proof materials and the distillery refitted by the supply contractors—the Vizagapatam Commercial Corporation—without giving rise to complaints of want of supplies. During the year, the stocks at the Madras warehouse were insufficient to meet the demands of the Madras town circle and the contractor, M.R.Ry. T. Guruswami Nadar, was severely warned. He was required to enlarge the Renigunta distillery which supplies the Madras warehouse and the work of reconstructing and enlarging the distillery is proceeding.

9. *Quality of spirits.*—There were no complaints about the quality of the spirits supplied by the contractors.

10. *Privilege of vend.*—The system of separate sale of shops remained in force throughout the excise tracts of the Presidency

11. *Variations in the number of shops opened.*—The number of shops opened for the sale of country spirits under the contract distillery supply system was 7,076 or 573 less than in the previous year (31 in municipalities and 542 in rural areas). The decrease in the number of shops occurred in all the districts except Madras and was chiefly due to the closure of unimportant or superfluous shops. Some of the shops closed in the Kurnool district were situated in out of the way villages much frequented by criminals. A large shop at the head of the Yercaud ghaut, Shevaroy Hills, was closed experimentally during the year. The result of the closure cannot be fully ascertained as yet but steps have been taken in the current year to close the other hill shops on the representation of the planters and the hillmen themselves that the latter are suffering seriously from excessive drinking.

12. *Steps taken to obtain local opinion as to number and location of shops.*—The Excise Advisory committees constituted in municipalities under G.O. No. 75, Revenue, dated 10th January 1908 and in 96 unions under G.O. No. 967, Revenue, dated 31st March 1914 and the local boards and the Abkāri, Police and Revenue officers in the other rural areas were always consulted whenever a new shop was opened or a change was contemplated in the site of an existing shop. The sites of newly proposed shops were published in district gazettes six months before the commencement of the lease and objections were invited from the public. The lists of shops with sites notified for sale in district gazettes were also communicated to municipal councils and local boards in time to allow of any representations being received and considered and extracts from the lists relating to municipalities and unions

were in most cases sent to the Presidents of the Advisory committees for formal consideration and expression of opinion. Notices in the prescribed form were put up in the village chavadis and at or near the proposed sites showing the limits within which shops were opened during the year and the opening of the shops was also notified in each village by beat of drum, inviting objections before a prescribed date. Appendix D-1 shows separately for arrack and toddy shops in municipalities the recommendations of the local advisory committees in respect of (a) withdrawal of license and (b) change of site and the action taken thereon for the year 1915–16. The committees recommended the closure of 13 arrack shops and change of site with regard to 27 shops; almost all their recommendations were accepted and given effect to for the most part in the year under review. Ten arrack shops were also closed and the location of 14 shops changed on the recommendations of the Union Advisory committees. No inference can, however, be drawn from the paucity of reductions effected on the recommendations of the committees as reductions have also been made by Collectors independently, acting on complaints of the public or recommendations of the Police, Land Revenue and Abkāri Departments. The scope of the committees for recommending closure or change of location of shops has therefore been lessened to a large extent not only by the closures effected directly by official agency but also by the fact that the number of shops in municipalities and unions being now small, any alteration of site or reduction in number should not ordinarily be required. One arrack shop in the Mangalore municipality was closed at the instance of the District Medical and Sanitary Officer and the residents of the locality and another at the request of the local fishermen among whom a temperance association has been formed. In non-municipal areas other than the unions referred to, a few representations as to the number and location of shops were received from local bodies, residents of villages and those specially interested, such as railway authorities, forest officers and large employers of labour, and all possible attention was paid to them. In Madura, an arrack shop was closed tentatively at the instance of a co-operative credit society. The average population per shop rose from 6,634 to 7,407 in district municipalities and the average area and population per shop from 16·9 square miles and 5,125 to 18·3 and 5,532 in non-municipal areas.

On page 34.

13. *System of advisory committees.*—The system was not extended to any new areas during the year as the conditions were mostly unsuitable. As reported in last year, the suggestions of the Secretary of State regarding the extension of the functions of the committees were communicated to Collectors in B.P. No. 88/231-R., Abk., dated 13th March 1915, but no useful suggestions were received during the year on any of the excise matters mentioned therein except in Tanjore district where the Advisory Committee, Kumbakōnam, suggested that the municipality should buy and own sites for liquor shops. The Municipal council is making definite proposals to carry out this plan.

14. *Restriction of the hours of sale of excisable articles.*—As already mentioned in last year's report, the opening hour in arrack shops, foreign liquor taverns and beer shops was restricted to 9–30 a.m. in Madras and 9 a.m. elsewhere from 1st April 1915. At the instance of the representatives of the Buckingham Mills, the opening hour of four toddy shops near the mills was fixed at 7 a.m. instead of sunrise.

15. *In aid of temperance*—(a) *Temperance teaching in schools.*—Inspecting officers take advantage of their visits to schools and teachers' associations to address the teachers on the benefits of temperance and on the importance of instilling into their pupils habits of temperance. Syllabuses have, in many cases, been drawn up for use in schools dealing with temperance not only in connection with alcohol, but also as regards tobacco, opium and other drugs and food. They are so framed as to fit in either with moral and religious instruction or with the teaching of physiology and hygiene and general knowledge. Additional means employed are illustrative matter such as stories from the ancient classics of India, charts and pictures showing diagrammatically the effects of intemperance and lantern slides. A more direct means adopted is the employment of text-books, in English or vernacular, containing lessons on the subject. Pamphlets and readers in various vernaculars have been and are being published and their use in elementary schools is encouraged.

(b) *Counter attractions to intemperance in alcoholic drinks.*—During the year instructions were issued to Collectors to encourage the opening of tea and coffee shops, as an experimental measure, to compete with liquor shops near large centres of industry and along high roads used by labourers in proceeding to and from centres of labour and in those places in backward districts, especially in rural areas, where the people now freely resort to liquor shops and are still unaccustomed to coffee and tea. Collectors have been requested to endeavour, with the help of the advisory committees, to encourage private persons to open such shops and to subsidize private enterprise where necessary by granting suitable public sites for the shops at a favourable rental for a term of years. Where private enterprise is not forthcoming and where the locality is one that attracts a large number of labourers and the sale of tea and coffee is not likely to be unprofitable, Collectors have been informed that local boards might be encouraged to open such shops. It is still too early to give any decided opinion on the value or results of this experiment.

(c) *Restrictive measures.*—Apart from the opening of these temperance shops by private persons and local bodies, Collectors have also been requested to keep in view the possibility of removing or closing shops on roads leading to centres of industrial labour with due regard to local conditions and to bring the subject before the advisory committees whenever the question of the number and location of shops is considered. The Board has further permitted the Collectors of Tinnevelly and North Arcot to try during the year the experiment of removing roadside shops to places where they would not prove a temptation to wayfarers. If the results of the experiments carried on in these two districts are satisfactory, the Board will, in due course, introduce the system into other districts.

16. *Effect of the reduction in arrack shops.*—The reduction in shops is reported to have had no noticeable effect on either rentals or consumption except to some extent in Kistna, Cuddapah, Anantapur, Kurnool, Trichinopoly, Madura, Salem and Malabar. The decrease in consumption in most of the districts is ascribed chiefly to the dislocation of trade consequent on the European war. The rentals, however, showed an appreciable increase in the Vizagapatam, Tinnevelly, the Nilgiris and South Canara districts in spite of the reduction in the number of shops. The following figures show the variation in consumption and in the number of shops opened since 1908–09, the year preceding the general reduction in shops:—

	Number of shops opened.	Consumption of arrack proof gallons.
1908–09	10,123	1,707,136
1909–10	9,099	1,511,570
1910–11	8,909	1,538,475
1911–12	8,724	1,628,178
1912–13	8,324	1,773,673
1913–14	7,908	1,782,032
1914–15	7,649	1,646,649
1915–16	7,076	1,491,470

The foregoing figures show that in spite of higher duty and fewer shops consumption tended to rise steadily from 1910–11 to 1913–14. The fall since 1914–15 was chiefly due to exceptional circumstances arising out of the war.

17. *Effect of enhancing the duty.*—The excise duty on country spirits was raised in 1915–16 in the Ganjām, Vizagapatam, Gōdāvari, Kistna and Guntūr districts. The increase in duty was followed by a decrease in consumption in all the above tracts, except Gōdāvari, where the increase was however slight and the enhancement may be presumed to have prevented greater consumption. The decrease ranged from 27·2 per cent in Ganjām to 3·5 in Kistna.

18. *Rentals.*—The total rentals obtained for the excise tracts of the Presidency fell from Rs. 49,88,232 in 1914–15 to Rs. 44,31,987 in 1915–16. The net decrease of Rs. 5,56,245 (or 11·2 per cent) was the result of a decrease of Rs. 7,26,671 in seventeen districts and an increase of Rs. 1,70,426 in eight districts. The decrease was generally ascribed to the depression in trade and the difficulty in getting money on account of the war. Additional reasons given were the enhancement of duty and restriction in the opening hour of shops in Guntūr, reduction in the number of shops in Nellore, Kurnool and Malabar and unfavourable season in Chittoor, North Arcot, South Arcot and Trichinopoly districts. The increase in Ganjām, Vizagapatam,

Kistna, Chingleput, Tinnevelly, the Nilgiris and South Canara districts was due to keen competition at the sales due probably to a reduction in the number of shops and anticipation of better prospects. The increase in Gōdāvari was small and calls for no remark.

19. *Consumption.*—The total consumption of country spirits amounted to 1,491,470 proof gallons showing a decrease of 155,179 proof gallons or 9·4 per cent when compared with the previous year. There was a gross decrease of 175,515 proof gallons in 18 districts—Kurnool (37·0 per cent), Ganjām (27·2), Vizagapatam (20·7), South Arcot (20·6), Trichinopoly (19·7), Anantapur (17·1), Coimbatore (15·0), Tanjore (13·8), Salem (11·9), Madura (10·4), Chittoor (10·0), North Arcot (10·0), Bellary (9·2), Guntūr (8·6), South Canara (4·0), Kistna (3·5), Malabar (2·4) and Chingleput (2·0). The fall was chiefly attributed to the effects of the war on trade and industries. The enhancement of duty, closure of shops, and the unfavourable character of the season were additional contributing factors in some of the districts. Seven districts, Madras (15·3 per cent), the Nilgiris (7·5), Nellore (3·6), Gōdāvari (2·7), Tinnevelly (2·5), Rāmnād (1·1) and Cuddapah (0·3), showed a total increase of 20,336 proof gallons. The increase in Madras is reported to be due to cheapness of country spirits as compared with foreign liquor and that on the Nilgiris to the employment of more labour in the Military Department on account of the War. The rise in the other districts is small.

20. Appendix D * compares the number of shops and the quantities of spirits issued to them with the population and area of the various excise tracts. The figures of consumption have been checked with issues from distilleries, warehouses and wholesale depots with which they are in agreement.

* On page 33.

21. *Extent and population per shop.*—The extent and population per shop which remained practically unchanged from 1905–06 to 1908–09 in all the districts except the Nilgiris, gradually rose from 12·1 square miles and 3,647 in 1908–09 to 17·5 and 5,661 in the year under review. The district averages vary widely according to local circumstances. During the year under report, the Ceded Districts, as a group, showed the largest area of 29·9 square miles with an average population of 4,349 per shop and the West Coast districts, excluding the Wynaad taluk, showed the lowest average area of 9·2 square miles with an average population of 4,291 persons per shop. The areas worst supplied were the Palkonda (Agency) taluk in the Vizagapatam district, the Rapur, Udayagiri and Kanigiri taluks and the Darsi, Podili and Sulurpet divisions in the Nellore district, the Kalyandrug and Hindupur taluks in the Anantapur district, the Kudligi taluk in the Bellary district, the Dhone, Nandikōtkūr, Nandyal, Cumbum and Mārkapūr taluks in the Kurnool district, the Punganur Division in the Chittoor district, the Negapatam, Thiruthuraipūndi, Mannārgudi, Pattukōttai, and Arantāngi taluks in the Tanjore district, the Kodaikānal division in the Madura district and the Kollegal taluk in the Coimbatore district, the actual area per shop varying from 118 to 50 square miles and the population from 50,169 to 2,982 per shop.

22. *The incidence of revenue per proof gallon of country spirits.*—The revenue realised per proof gallon (Appendix E)† shows an increase of As. 2–8, when compared with the previous year due to enhancement of the excise duty in some of the districts. It exceeded the tariff rate of Rs. 9–6–0 in Vizagapatam, Nellore, Anantapur, Kurnool, Madras, Chingleput, Chittoor, North Arcot, South Arcot, Tanjore, Trichinopoly, Madura, Rāmnād, Tinnevelly, Coimbatore, the Nilgiris and Salem districts and in the Wynaad taluk of the Malabar district. The incidence of the revenue in the Nilgiris exceeds also the enhanced tariff rate of Rs. 11–4–0 per proof gallon which came into force from 1st March 1916. It ranged from Rs. 9–5–6 to Rs. 5–11–1 in the remaining eight districts. It was lowest Rs. 2–11–6 in certain Agency tracts of the Vizagapatam district under the contract distillery system.

† On page 35.

23. *Incidence of taxation on country spirits per head of population.*—The incidence fell from As. 6–1 in 1914–15 to As. 5–7 in 1915–16, due to decrease in rentals and consumption. It was Rs. 2–7–7 in the Nilgiris and Rs. 2–3–4 in Madras. In other districts it varied from As. 10–1 in Kistna to As. 2–3 in Malabar.

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

I.—AGENCY TRACTS.

24. The system of auctioning the combined privileges of manufacture and sale of arrack remained in force in the Agency tracts excepting the Polavaram, Chodavaram and Yellavaram Deputy Tahsildars' divisions and 34 villages (25 riverside and nine inland) of the Bhadrāchalam taluk. The separate sale of the privileges of manufacture and vend of toddy-arrck, introduced into the three Deputy Tahsildars' divisions from 1st October 1910, was continued and three central stills were opened as in 1914–15 for manufacture and wholesale supply of liquor to shops. The same system introduced in the Bhadrāchalam taluk in 1914–15 was continued during the year under review and four central stills were opened as in the previous year.

25. *Ganjām.*—(1) Liquor is generally distilled from the flower of the *mohwa* (*Bassia latifolia*). In the Goomsur-Udayagiri taluk it is distilled occasionally from rice. Twenty-seven combined still and shop licenses were sold separately for Rs. 22,141 against 33 for Rs. 28,090 in the previous year. The average area and population per shop were 125·5 square miles and 12,279 in 1915–16 against 102·7 square miles and 10,047, respectively, in the previous year; and the incidence of taxation per head of population was As. 1–1 against As. 1–4 in 1914–15. There were no prosecutions against Khonds and Savaras for unlicensed sale of spirits during the year. In 15 cases, 18 Uriyas were charged and convicted for unlicensed manufacture and sale of liquor as against 118 cases and 135 Uriyas charged and 126 convicted in the previous year.

(2) Most of the shopkeepers in the Ramagiri-Udayagiri taluk were permanent residents of the Agency. In the rest of the Agency four of the licensees were natives of the plains and 12 of the Agency tracts. Shops and stills were located in separate buildings in the Ramagiri-Udayagiri taluk and in different rooms in the same building in the Goomsur-Udayagiri, Balliguda and Parlākimedi taluks.

(3) The capacity of a still varies from two to nine gallons in different taluks and the average daily outturn is 2·4 gallons of first-class spirit (about 40° under-proof) and seven gallons of second-class spirit (about 60° under-proof). The cost price of *mohwa* arrack was Rs. 1–4–9 per gallon of the first sort and As. 8–9 per gallon of the second sort and the average selling price was Rs. 1–15–0 and Rs. 1–0–3 per gallon, respectively. The approximate consumption of *mohwa* arrack during 1915–16 was 6,525 gallons of the first sort and 58,920 gallons of the second sort. The cost price of rice-arrack was Rs. 3 per gallon for the first class and Rs. 1–8–0 per gallon for the second-class spirit and the average selling prices were Rs. 4–8–0 and Rs. 2 per gallon, respectively. Sixty gallons of the first sort and 165 gallons of the second sort of rice-arrack were consumed in the Goomsur-Udayagiri taluk. Taking the cost price of mohwa and rice-spirit (Rs. 41,111) and rentals (Rs 22,141) into account, the gross expenditure of shopkeepers amounted to Rs. 63,252, while the gross earnings at the retail selling prices reported amounted to Rs. 73,083. The figures of consumption which show a very large increase as compared with those furnished for 1914–15 are merely guesswork as no accurate statistics are available.

26. *Vizagapatam.*—(1) Liquor is generally distilled from *mohwa*. In the Golgonda, Viravilli and Srungavarapukota Agencies where *mohwa* is not procurable, liquor is distilled from rice in the first two tracts and from *sama* (Panicum frumentaceum) in the last area. Three hundred and thirty-seven combined still and shop licenses were sold by auction for Rs. 3,15,193 against 377 for Rs. 2,73,040 in the previous year. The increase was attributed to the keen competition at the sales. There was on an average one shop for every 2,589 persons and 34·6 square miles against 2,315 and 30·9, respectively, in the previous year. The incidence of taxation per head of population rose from As. 5 in 1914–15 to As. 5–9 in the year under review.

(2) The shopkeepers in Parvatipur and Rayaghada were residents of the Agency and those in the Salur and Padwa taluks were natives of the plains. In the remaining taluks some shopkeepers were natives of the plains and others of the Agency. Shops and stills were located in separate buildings in the Rayaghada taluk; some were in separate buildings and some in the same building in the Nowrangapur, Malkanagiri and Bissamcuttak taluks; and in the remaining taluks shops and stills were in the same building.

(3) The capacity of a still varied in different taluks from 1 to 32 gallons; the average capacity was 4·2 gallons. The average daily outturn of a still was about 4·5 gallons. The average cost price of *mohwa*, rice and *sama* arrack per gallon is reported to have been As. 10–11, Rs. 1–9–8 and Rs. 3 respectively; and the average selling price, Rs. 2–0–6, Rs. 3–0–0 and Rs. 4–8–0, respectively. The approximate consumption for the year was 622,690 gallons. Taking the cost price of the three kinds of spirit (Rs. 4,31,267), and the rentals (Rs. 3,15,193) into account the gross expenditure of shopkeepers amounted to Rs. 7,46,460 and the gross earnings at the average selling prices reported, to Rs. 12,73,394. The figures of consumption reported are, however, rough estimates.

27 *Gōdāvari.*—(1) In the Polavaram, Chodavaram and Yellavaram divisions, excluding 46 villages in which the contract distillery system is in force, arrack is made from toddy. The shops and stills in the three divisions with the exception of 20 Koya and Reddi villages of the Polavaram division were disposed of separately by auction. Sixty-nine shops (22 in Polavaram, 25 in Chodavaram and 22 in Yellavaram) were sold for Rs. 23,343 against 71 shops for Rs. 25,109 for 1914–15 and three central stills (one in Polavaram and two in Yellavaram) sanctioned for the manufacture and wholesale vend to shopkeepers were sold for Rs. 2,484 as against the same number of stills for Rs. 2,533 in the previous year. There were no stills in the Chodavaram division, which received its supply from the above three stills. The separation of the privileges of manufacture and vend of toddy-arrack appears to have worked well.

(2) The shopkeepers in the three divisions were also allowed to sell coloured molasses-arrack at 60° under-proof, supplied from the Samalkot distillery through the depots opened at Polavaram, Chodavaram, Jaddangi and Addatigala by the arrack-supply contractors of the district. The consumption of molasses arrack from 1st October 1910, when the strength of liquor was reduced from 40° under-proof to 60° under-proof, is noted below :—

			GALLONS.
1910–11	First half-year, 1st April 1910 to 30th September 1910	40° under-proof	2,010
	Second half-year	60° „	1,177
1911–12	... ...	60° „	6,396
1912–13	... ...	60° „	9,328
1913–14	... ...	60° „	14,455
1914–15	... ...	60° „	14,033
1915–16	... ...	60° „	18,990

(3) During the year under report there were six cases of smuggling of toddy-arrack into the adjoining excise tracts as against none in 1914–15. The accused in all the cases were convicted.

(4) The cost price of toddy-arrack was Re. 1 per gallon of 70° under-proof and the retail selling price was Rs. 3 in the Polavaram and Chodavaram divisions and Rs. 3–12–0 in the Yellavaram division. The consumption of toddy-arrack in the three divisions was 5,683 gallons against 13,115 gallons in 1914–15, 12,239 in 1913–14 and 19,024 in 1912–13. Molasses arrack has largely replaced toddy-arrack and this indicates the possibility of introducing the contract distillery system at no distant date. The issue price of molasses-arrack at the depots was Rs. 1–9–9 per gallon of 60° under-proof and the retail selling price at the shops varied from Rs. 3 per gallon in the Polavaram division to Rs. 4–8–0 in the Yellavaram division.

(5) In the Telaga (*riverside*) villages and nine inland villages of the Bhadrāchalam taluk and in the Nugur taluk spirit is distilled from *mohwa*. The privileges of manufacture and retail vend in the Bhadrāchalam taluk were sold separately as in the previous year and four stills for the manufacture and wholesale vend of arrack were sold for Rs. 2,964 against the same number of stills for Rs. 3,372 in the previous year. Twenty-one shops for the retail sale of arrack were auctioned for Rs. 7,635 against 23 and Rs. 8,652 respectively, in the previous year. In the Nugur taluk seven combined still and shop licenses were sold for Rs. 15,228 against 10 for Rs. 10,392 in the previous year. The increase is attributed to competition among the bidders. During the year under report there were three cases of illegal possession and transport of liquor in the Nugur taluk and 29 cases in the Bhadrāchalam taluk under section 55 of the Abkāri Act.

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(6) The capacity of a still in the Bhadrāchalam taluk was 44 drams as in the previous year and the cost price per gallon of arrack outturned was Rs. 1–2–0. The approximate consumption of *mohwa* arrack for the year was 8,499 gallons in Bhadrāchalam and 7,500 gallons in Nugur. The retail selling price per gallon varied from Rs. 2–4–0 to Rs. 3 in Bhadrāchalam and from As. 4 to As. 3 per seer in Nugur.

(7) *Nominal fee system.*—This system was in force in 249 inland villages of the Bhadrāchalam taluk and in 20 villages of the Pōlavaram Deputy Tahsildar's division. Each village had one still. The right to manufacture spirit from *mohwa* or toddy, as the case may be for domestic consumption but not for sale is granted to the inhabitants of each village on payment of a fee of As. 2 per head of the adult male population. The fees thus collected were Rs. 1,132 against Rs. 1,115 in the previous year.

(8) The total number of shops opened during the year in the Gōdāvari Agency was 97 against 104 in the previous year and the total arrack revenue including the excise duty on molasses-arrack issued to the shops in the Pōlavaram, Chōdavaram and Yellavaram divisions was Rs. 63,792 against Rs. 63,452 in 1914–15. There was on an average one shop for every 1,603 persons and 36·6 square miles against 1,496 persons and 34·1 square miles, respectively, in the previous year. The incidence of taxation per head of population rose from As. 6–6 to As. 7–1 in the year under review.

28. The total number of shops in all the Agency tracts of Ganjām, Vizagapatam and Gōdāvari districts was 461 and the revenue Rs. 4,06,126 against 514 and Rs. 3,64,582, respectively, in 1914–15. There was one shop for every 2,949 persons and 40·3 square miles against 2,645 persons and 36·2 square miles, respectively, in the previous year. The incidence of taxation per head of population was As. 4–9 in 1915–16 against As. 4–3 in 1914–15.

29. *Analysis of Agency arrack.*—Samples of *mohwa*, rice, toddy and *sama*-arrack were analysed in the Board's Laboratory. The strength of the liquor varied from 18·2 under-proof to 79·5 under-proof. The spirit was in many cases found to be highly acid and to contain a very high percentage of furfural due most likely to the use of over-ripe wash for distillation and defective distillation such as overheating the stills. Some of the samples were hardly fit for consumption. A sample of rice-arrack received from Vizagapatam contained only traces of furfural, and a sample of sama-arrack received from the same district contained no furfural at all. Both of these were good samples of outstill liquor. The samples of toddy and *mohwa* arrack from Gōdāvari contained traces of copper. This being a poison the samples containing it were declared unfit for consumption.

II.—ORDINARY TRACTS.

30. *Malabar.*—The exclusive privilege of manufacture and sale of country spirits for one year from 1st October 1915 in the Attapadi valley was sold for Rs. 1,120 against Rs. 1,205 in the previous year. One still was worked and nine shops were opened in the valley. Four hundred and twenty proof gallons of jaggery arrack were manufactured and 418 issued against 483 proof gallons manufactured and issued in the previous year. The incidence of revenue per head of population was As. 2–9 against As. 2–11 in 1914–15.

CHAPTER IV.—TODDY REVENUE.

Changes effected during the year.

31. The tree-tax system which is in force throughout the greater part of the Presidency has been described in paragraphs 158 to 166 of Sir William Meyer's memorandum on Excise Administration in India. The changes made during the year under review have been mentioned in Chapter I of this report.

Shops.

32. Twelve thousand four hundred and forty-seven shops (411 in municipalities and 12,036 in non-municipal areas) were opened against 13,169 (429 in municipalities and 12,740 in non-municipal areas) in 1914–15. The decrease occurred in all the districts except Chittoor and was due generally to the closure of shops which were found to be in excess of requirements or which did not secure adequate bids. On the recommendation of the local

advisory committees 25 shops were ordered to be closed in municipalities—18 of these being closed in the year under review while the remainder will be closed in the current year—and 9 shops in the unions in which the advisory committee system is in force. A change in the location of 18 shops in municipalities and of 19 shops in unions was also ordered at the instance of the advisory committees.

Extent and population per shop.

33. There was on an average one shop to 3,190 persons and 9·7 square miles in the tree-tax areas of the Presidency against 3,015 persons and 9·2 square miles in 1914–15. Excluding Madras, the districts in which the number of shops bore the largest proportion to the area were Tanjore (2·8 square miles), Malabar (4·4 square miles), Gōdāvari (4·8 square miles), South Canara (5·9 square miles), Kistna (7·0 square miles), Chingleput (7·2 square miles) Tinnevelly (7·8 square miles), North Arcot (8·3 square miles) and Rāmnād (8·5 square miles). The extent and population per shop vary in each district according to local conditions. The figures for the whole Presidency were—

	Square miles per shop.	Population per shop.
1911–12	7·8	2,563
1912–13	8·3	2,742
1913–14	8·6	2,828
1914–15	9·2	3,015
1915–16	9·7	3,190

General revenue results. *On page 37.

34. Appendix F* compares the toddy revenue of each district during the year under review with that of the previous year. There was a net decrease of Rs. 3,87,103 under rentals and of Rs. 1,46,275 under tree-tax.

† On page 38.

The percentage of rentals to total revenue rose from 54·2 to 54·5 as shown in Appendix G.† The proportionate increase in rentals is receiving attention. The number of trees licensed in tree-tax areas since the end of the toddy lease 1911–12 is given below :—

Toddy year.	Cocoanut.	Palmyra.	Date.	Sago.	Dadasal.	Total.
1911–12	1,066,147	740,407	991,586	11,054	3	2,809,197
1912–13	1,080,581	794,522	1,061,955	11,238	3	2,948,299
1913–14	1,086,202	813,598	1,065,260	11,410	3	2,976,473
1914–15	1,056,727	773,284	993,834	8,828	3	2,832,676
1915–16 (up to end of July 1916) ...	983,670	790,163	949,035	8,593	..	2,731,461

Toddy revenue for the current toddy year. ‡ On page 39.

35. Appendix H ‡ compares the toddy revenue for the lease beginning on 1st October 1915 with that for each of the previous two leases. The figures for 1915–16 include the tax on trees licensed up to the end of July 1916 and are therefore not complete. The revenue for 1915–16 shows a net decrease of Rs. 10,39,740 which is made up of a decrease of Rs. 9,73,508 under rentals and a decrease of Rs. 66,232 under tree-tax.

36. *Rentals.*—Rentals increased in the Vizagapatam, Kistna, Nellore, Tinnevelly, South Canara and Malabar districts. The increase in South Canara is chiefly found in Kasaragod taluk and is reported to be due to keen competition at the sales. The increase in other districts is small. Rentals fell in the remaining 18 districts. The fall is generally ascribed to the tightness of the money market and the depression in trade caused by the European war and to the losses sustained in consequence by the outgoing renters of the lease 1914–15. It is also attributed to the enhancement of tree-tax in Ganjām, to the unfavourable character of the season in Bellary, Anantapur, Kurnool and Trichinopoly and to combination among the bidders to a certain extent in the districts of Bellary, Ganjām, Madura, Rāmnād and Salem. In Banganapalle 23 shops were sold for Rs. 16,470 as against 24 shops for Rs. 20,232. Sixty-one shops in the Tuticorin Circle were sold on a six months' lease for Rs. 12,636 against 70 shops for Rs. 17,136 in 1914–15, but as stated in Chapter I the experiment of selling the rural shops in the Tuticorin Circle on a six-monthly lease will be discontinued from the next year.

37. *Tree-tax.*—Tree-tax showed a net decrease of Rs. 66,232 which was made up of a decrease of Rs. 1,92,702 in 12 districts and an increase of Rs. 1,26,470 in the remaining 12 districts. The decrease was due chiefly to the general depression in trade caused by the war. It was also partly due to the enhancement of tree-tax in Ganjām and the reduction of shops in Kistna, Kurnool, Tanjore and Madura districts. The increase in tree-tax was mainly due to increase in the number of trees tapped in the second half of the year. The increase in Rāmnād and Tinnevelly is reported to be due to the deterrent fines imposed by the Magistrates in cases of toddy crimes. A sum of Rs. 7,160 was realised up to the end of July 1916 as tree-tax for the shops in Banganapalle against Rs. 7,396 in 1914–15. The lease by Government of palm trees in that portion of the northern khandam of the Venkatagiri zamindari which lies in the Nellore district was renewed for another year from 1st October 1915 for a rental of Rs. 500.

Variations in the number of trees tapped.

38. Cocoanut palms are generally tapped in Guntūr, Nellore, Madras, and in the southern and western districts, palmyras in all districts except Ganjām, Anantapur, Bellary and Kurnool and dates in all districts except Trichinopoly, Tinnevelly, South Canara and Malabar. Few sagos are tapped outside the two West Coast districts where 8,556 such trees were licensed in the year against 8,765 in 1914–15. A few palmyra trees in Kurnool district and a few date trees in Trichinopoly district were tapped during the year under report. The number of cocoanut, date and sago palms licensed in the Presidency fell by 6·9, 4·5 and 2·7 per cent. respectively; while the number of palmyras rose by 2·2 per cent. The quantity of toddy consumed in the tree-tax areas of the Presidency since 1911–12 is noted below :—

	GALLONS.
1911–12	106,292,955
1912–13	111,787,131
1913–14	112,845,489
1914–15	107,280,884
1915–16	103,833,768

These figures represent the total yield of the trees given in paragraph 34 supra at the rate of 35 gallons for a cocoanut tree, 70 gallons for a sago, 45 gallons for a palmyra, 35 gallons for a date and 15 gallons for a dadasal and include toddy imported from Hyderabad and Cochin State on payment of transport duty. As the yield per tree varies with the season, the estimate of consumption is only roughly correct and must be taken subject to considerable reservation.

Incidence of taxation per head of population.

39. The average incidence of taxation per head of population in the tree-tax areas fell from As. 6–11 in 1914–15 to As. 6–7 in the year under report. It varied from eleven pies in Ganjām to Rs. 1–3–7 in Madras. Anantapur came next to Madras with an incidence of As. 14–10, followed by Tanjore As. 13–8, Kurnool As. 13–5, Chingleput As. 13–4 and Bellary As. 11–9.

Tapping for sweet juice (a) under license.

40. The system of issuing free licenses to sweet juice tappers is in force in the tree-tax areas of the Gōdāvari and Malabar districts, in South Canara, in the Madras town circle and in the Narasapur, Bhimavaram, Tanuku, Ellore and Yernagudem taluks of the Kistna district. In the Madras town circle sweet juice is used exclusively as a beverage. No licenses were however taken out in Madras town during the year. The number of trees licensed for sweet juice tapping in the other tracts mentioned above was 1,186,267 against 1,095,433 in the previous year. The increase occurred largely in the Malabar district and was due to the rise in the price of jaggery. The quantity of jaggery exported by sea was 627·8 tons against 851·35 tons in 1914–15.

(b) Without license.

The sweet juice tapping industry in the Tinnevelly sub-division is not controlled by licenses; but Special Assistant Inspectors were appointed for four months during the palmyra season to enquire into and dispose of cases of illicit tapping for fermented toddy or mixing sweet with fermented toddy and to protect tappers from harassment. Special Assistant Inspectors were also appointed for five months in the Ellore, Rajahmundry and Mogalturru circles.

A large number of samples of suspected toddy were tested for lime during the year with the results shown below :—

Sub-division.	Number of samples analysed in toddy year 1915–16 up to date.	Number of samples containing 10 grains of lime or over per gallon.
Cocanada	4	–
Nellore	10	8
Arcot	3	1
Chingleput	4	–
Negapatam	37	23
Trichinopoly	15	8
Tinnevelly	579	308
Calicut	38	29
Bellary	6	2
Cuddalore	1	–

Tapping for domestic consumption.

41. Under rule 2 (*d*) of the tree-tapping rules, licenses were issued on the application of tree-owners throughout the Presidency and of sweet toddy tappers in the Gōdāvari district and in five taluks of Kistna district on payment of tree-tax for not more than five trees in the case of tree-owners and three in the case of sweet toddy tappers for the drawing of fermented toddy for *bonâ-fide* domestic consumption but not for sale. The only districts in which the tree-owners availed themselves of the concession to an appreciable extent were South Canara and Malabar where 430 cocoanut trees, 12 palmyras and three dadasal trees were so licensed against 585 cocoanut trees, 12 palmyras and three dadasal trees in 1914–15. The sweet toddy tappers in the Gōdāvari district and in the five taluks of the Kistna district applied for 5,660 trees against 5,022 in the previous year, and 11,178 trees were licensed to Koyas in the Ellore Circle for home consumption only, against 15,692 in 1914–15, the fall being due to scarcity of trees in the Polavaram Agency tracts.

Import of toddy from Hyderabad and Native Cochin.

42. The amount of duty collected at the Hospet railway chauki at two annas per gallon on toddy imported from Hyderabad was Rs. 7,238 against Rs. 14,502 in 1914–15 and Rs. 24,919 in 1913–14. The continued heavy fall in the imports was due to the fact that customs duty on every cask exported from the Nizam's dominions had been raised considerably by His Highness the Nizam's Government. A sum of Rs. 7 was collected on toddy imported from Native Cochin into British Cochin during the year under report, at the rate of one anna per gallon.

Arrangements between Native States and Madras Government in regard to the tapping of trees.

43. Two hundred and thirty thousand nine hundred and thirty-four trees were licensed up to March 1916 in Mysore for British shops and 272,464 trees in British territory for Mysore shops. Two thousand four hundred and fifty-nine trees were marked in the adjoining British villages for toddy shops in the Pudukkōttai State. In G.O. No. 575, Revenue, dated 12th August 1915, British shopkeepers were allowed to tap trees in the Pudukkōttai State on payment of tree-tax to that State, and 70 trees were marked in the State for British shops during the year.

Bakery rules.

44. Under rules framed under section 29 (2) (*a*) of the Madras Abkāri Act I of 1886, 47 licenses for 118·75 gallons of toddy were issued free of charge against 67 licenses for 143·7 gallons in 1914–15. The decrease is generally due to the use of yeast in preference to toddy.

Tapping of trees for distillation.

45. The contractors for the manufacture and supply of "Malabar" arrack carried on distillation at the Chavakkat distillery from toddy drawn from cocoanut trees which had paid tree-tax. In all 2,700 trees were marked for the distillery up to July 1916 against 5,170 in the previous year. The quantity of arrack outturned up to July 1916 was 10,253·7 proof gallons against 17,177·7 proof gallons in the previous year.

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Agency tracts.

46. The exclusive privilege of vending toddy under the renting system in the 122 villages of the Pārlakimēdi Maliahs of the Ganjām district to which Abkāri Act I of 1886 was extended in July 1893 was sold for Rs. 696 against Rs. 596 in the previous year. Under the same system two shops in the Nugur taluk and eight shops in the eight riverside villages of the Bhadrāchalam taluk were sold for Rs. 408 and Rs. 1,092 against Rs. 420 and Rs. 1,326 respectively, in 1914–15. Forty-four Agency villages of the Vizagapatam district and 68 of the Gōdāvari district are under the tree-tax system and have been included in the ordinary tracts of the districts. Toddy is not taxed in the remaining Agency tracts.

CHAPTER V.—FOREIGN LIQUOR.

Imports by sea.
* On page 40.

47. (*a*) The quantity of foreign liquor imported by sea into this Presidency during the year amounted to 426,968 gallons showing a decrease of 95,253 or 18·2 per cent and the customs duty realised was Rs. 14,15,699 or Rs. 67,245 less than in 1914–15. From Appendix I* it will be seen that 47·2 per cent of the quantity imported falls under the head "Ale, beer and porter." The shortage of imports is due to the war.

Other imports.

(*b*) The total quantity of Bangalore beer imported during the year was 221,790 gallons against 197,868 gallons in 1914–15.

Locally-manufactured beer.

(*c*) The quantity of beer issued for the Presidency from the local breweries was 580,242 gallons against 658,069 gallons in 1914–15.

Locally-manufactured spirits excised at tariff rates.
† On page 40.

(*d*) The amount of potable spirits excised at distilleries at tariff rates and issued for consumption was 15,424 proof gallons against 14,453 proof gallons in 1914–15 (vide Appendix J †).

Licenses for the compounding, blending and bottling of foreign liquor. F.L.-1 (*a*) and F.L.-1 (*b*).

48. The following licenses have been prescribed for the control of the operations of compounding, blending and bottling of potable foreign liquor for the purpose of sale :—

F.L.-1 (a)—License for compounding $\frac{and}{or}$ blending of foreign liquor for the purpose of sale.—The license is granted to holders of foreign liquor wholesale (F.L.-1) licenses and to licensed distillers, on payment of an annual fee of Rs. 250. Five licenses (three of which were for Madras town) were issued during the year.

F.L.-1 (b)—License for the bottling of foreign liquor for sale.—The license is granted to holders of foreign liquor wholesale (F.L.-1) licenses and to licensed distillers, on payment of an annual fee of Rs. 50. Fifteen licenses (twelve of which were for Madras town) were issued during the year against seventeen in 1914–15.

Foreign liquor taverns sold by auction. F.L.-5 and F.L.-5 (*a*).
‡ On page 61.

49. Excluding F.L.-6 licenses for the sale of country beer, which are included in Appendix U ‡, Imperial Form III, and dealt with in paragraph 58 of this chapter, 52 taverns were sold for Rs. 4,06,038 against 51 for Rs. 4,30,088 in 1914–15—a net decrease of Rs. 24,050 which was made up of an increase of Rs. 17,489 in seven districts and a decrease of Rs. 41,539 in nine. The increase was due to keen competition while the decrease which occurred very largely in Madras was due to the dulness of trade in consequence of the war.

Licenses for the sale of foreign liquor issued on fixed fees.

50. Licenses for the sale of foreign liquor issued at fixed fees are of the following descriptions :—

(1) *F.L.-1—Wholesale licenses for the sale of foreign liquor (not to be consumed on the premises).*—The fee is Rs. 100 per annum, the minimum limit of sale being two Imperial gallons and the maximum limit for sample one pint. In Madras town, holders of F.L.-1 license are not permitted to sell "native beer." Forty-eight licenses (thirty of which were for Madras town) were taken out during the year against 52 in 1914–15.

(2) *F.L.-2—Retail licenses for the sale of foreign liquor of all kinds except "native beer" (not to be consumed on the premises).*—Under these licenses sale of liquor in other than sealed receptacles is prohibited and no quantity less than a

reputed pint or more than two Imperial gallons may be sold in one transaction. The fee is Rs. 200 in Madras, Ootacamund, Coonoor and Wellington, Rs. 100 in towns having a population of 25,000 and over, in Cochin town and in the hill stations of Kodaikānal, Yercaud and Kotagiri and Rs. 50 elsewhere. In places where there are beer shops, holders of these licenses are prohibited from selling beer brewed in India (on English principles) except in bottles as bottled at the brewery. In Madras town, F.L.-2 licensees are not permitted to sell "native beer" or Colombo, Malabar and Cochin arrack. Two hundred and sixty-five licenses (of which thirty were for Madras town) were issued and fees Rs. 23,875 realised during the year against 290 licenses issued for Rs. 25,850 in 1914–15. Of these 265 licenses, seven were issued temporarily for six months and two licenses were cancelled during the course of the year.

(3) *F.L.-7—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. 150 or Rs. 75 in Madras, Rs. 100 or Rs. 50 on the Nilgiris and Rs. 50 or Rs. 25 elsewhere, discretion being given to Collectors to decide in which class the license granted to any boarding house or hotel should fall. These licenses cover only the sale of foreign liquor to residents for their own use or that of their guests, or to casual visitors requiring liquor with their meals. Twenty-one such licenses were issued against nineteen in the previous year, the fees being Rs. 1,425 against Rs. 1,350.

(4) *F.L.-8.*—In Madras, bar licenses under which all kinds of foreign liquor except Colombo, Malabar or Cochin arrack may be sold to anybody subject to the same conditions and limitations as in taverns, are granted to holders of hotel licenses. Four licenses (one of the first class and three of the second class) were issued for Rs. 1,500 as in the previous year.

In Madras, special bar licenses are also granted to others than holders of hotel licenses with the previous sanction of the Board of Revenue. Five such licenses were issued during the year on a monthly fee of Rs. 50 for each license. Of these, three licenses were in force only for three months, two months and three days and twenty-five days respectively.

(5) *Refreshment room licenses.*—(a) *F.L.-9—For refreshment rooms maintained by or under the supervision and control of railway companies and proprietors and managers of lines of dak carriages for supply on the premises to bonâ fide travellers or to other persons served with regular meals in the room.*—The annual fee is Rs. 50. Under this license, no more than one reputed quart of spirits or two reputed quarts of any other kind of liquor may be sold at one time to any traveller for removal from the premises. All liquor supplied in the refreshment room for consumption on the premises should be consumed in the public dining room at one of the public tables; and liquor should not be sold to railway servants resident in the station where the refreshment room is located. Sixty-four licenses were taken out against sixty-three in the previous year.

(b) *F.L.-10—For refreshment rooms in which the sale of liquor is ordinarily combined with the supply of meals or eatables prepared and served in the European manner.*—The annual fee is Rs. 500 in Madras town and Rs. 75 elsewhere. Under these licenses, sale of liquor for removal from the premises is prohibited. Six licenses (all of which were for Madras town) were issued against eight for the Presidency in the previous year.

Holders of F.L.-7., F.L.-8 and F.L.-10 licenses in Madras town are permitted to extend the hour of sale from 10 to 11 p.m. with the previous permission of the Collector and the Commissioner of Police. The concession was granted to the licensees during the year.

(6) *F.L.-11—Occasional licenses* are granted at the discretion of Collectors for periods not exceeding ten days at a time, and at such fees not exceeding Rs. 100 for each. No removal of liquor from the premises is allowed. Eighty-five licenses were issued for Rs. 871 against sixty for Rs. 303 in 1914–15.

(7) *F.L.-12.—Auctioneers' licenses.*—The fee is Rs. 5 per annum. Three licenses (all of which were for Madras town), were issued against six for the Presidency in 1914–15.

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(8) *F.L.-17—Licenses for the sale of medicated wines and similar preparations containing 20 per cent. and upwards but not more than 42 per cent of proof spirit.*—These licenses provide for the control of the sale of tonic wines and similar preparations which might take the place of ordinary wines and affect the excise revenue. The annual fee for the license is Rs. 10. One hundred and twenty licenses, forty-six of which were for Madras town, were taken out during the year against 110 in 1914–15.

(9) *Special licenses* are granted by Collectors in consultation with the officers of the Salt, Abkāri and Customs Department, when the circumstances are such as not to allow of the issue of licenses of any of the other descriptions, on such terms and conditions and for such periods as they may on each occasion determine. The following special licenses were issued for the year :—Seven dining car licenses at Rs. 50 each, two licenses at Rs. 5 each (issued in respect of the dining cars attached to the Bombay Weekly Postal Express trains) and one license on Rs. 10 (issued temporarily for nineteen days in respect of the dining car attached to the special train run from Calcutta to Waltair during its stay at Vizagapatam at the time of the poojah holidays); a license on Rs. 50 for the sale of foreign liquor except "native beer" in sealed receptacles to the members of the Kotagiri Club for consumption off the premises; a temporary license for a fortnight free of fee, for the sale of "native beer" in casks to the regimental institute, Fort St. George; four canteen licenses at Rs. 12 each, and two licenses to prepare and sell milk punch on the Nilgiris on a fee of Rs. 5 for each license.

51. *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. 1-12-6 per gallon of 25° under-proof and the department is not required to take out any licenses. No liquor was, however, issued during the year under review.

52. *Malabar toddy arrack.*—The privilege of supplying Malabar toddy arrack to foreign liquor vendors throughout the Presidency was held by Messrs. Parry & Co., who were permitted to store the liquor in their bonded warehouse at Madras as well as at the Chavakkat distillery. Eleven thousand five hundred and fifty-six proof gallons (57 gallons from the Chavakkat distillery and 11,499 gallons from the bonded warehouse) were issued during the year to Madras, Coimbatore, North Arcot and Malabar against 12,177 proof gallons in the previous year.

53. *Colombo, Cochin, Java and Italian arrack.*—The quantity of Colombo arrack imported during the year was 194 gallons (vide Appendix I). There were no imports of the other varieties of the liquor mentioned.

54. *Sale of Colombo, Malabar and Cochin arrack.*—No minimum strength has been prescribed for the sale of these liquors. In other respects, their sale is subject to the conditions which apply to the sale of other kinds of foreign liquor. In Madras, the right of sale of these liquors for removal from the premises in bottles in quantities exceeding one reputed quart is restricted to tavern-keepers who have taken out a special license, F.L.-3, on payment of an annual fee of Rs. 100. No such license was taken out during the year under report.

55. *Analyses of cheap foreign liquor from suspected shops.*—No samples were received during the year under review.

BEER BREWED IN INDIA.

56. *Breweries.*—All the three breweries in the Nilgiris and the new brewery at Naduvakarai (Chingleput district) worked throughout the year. The quantities of beer outturned at the hill breweries and the new brewery were 463,543 gallons, and 151,322 gallons, respectively, making a total of 614,865. Deducting 30,743 gallons on account of wastage at 5 per cent, the net quantity amounted to 584,122 gallons. The duty on this at As. 3 per gallon on 488,320 gallons and at As. 4-6 per gallon on 95,802 gallons amounted to Rs. 1,18,504-5-0. Of this amount, Rs. 36,643-5-0, the duty on 147,530 gallons of beer manufactured during the March quarter of 1916 is included in the demand for 1916–17. The amount actually realised was Rs. 1,11,198-6-0, including Rs. 29,337-6-0 duty on

156,466 gallons of beer manufactured during the March quarter of 1915, but assessed to duty in 1915–16. The total issues from the four breweries were 587,464 gallons against 661,577 gallons in the previous year. 98·7 per cent of the total issues were made to places within the Presidency and the districts which obtained large quantities were Madras (204,128 gallons), the Nilgiris (188,949 gallons), Trichinopoly (54,297 gallons), Chingleput (44,156 gallons) and Coimbatore (33,986 gallons).

57. *Bangalore beer.*—The quantity imported was 221,790 gallons against 197,868 gallons in the previous year and the districts which obtained large quantities were North Arcot (106,339 gallons), Salem (28,179 gallons) and Bellary (16,161 gallons).

58. *F.L.-6—Beer shops.*—Under these licenses, the sale of beer brewed in India for consumption on the premises is permitted. The maximum quantity which may be sold for removal from the premises is one reputed quart. Forty-five beer shops were sold for Rs. 2,53,945 against 35 for Rs. 1,98,149 in 1914–15—a net increase of Rs. 55,796. This increase was made up of an increase of Rs. 64,399 in eleven districts and a decrease of Rs. 8,603 in five. The increase in the former case was due to keen competition for the shops in the Nilgiri district and to the opening of new shops in the Madura, Rāmnād and Trichinopoly districts as a tentative measure with the object of admitting beer to competition more freely with toddy (G.O. No. 45, Separate Revenue, dated 18th January 1915), while the small decrease in the latter case calls for no remarks.

59. *F.L.-4—Retail licenses for the sale of beer brewed in India (not to be consumed on the premises).*—Under these licenses sale of beer in other than sealed receptacles is prohibited and no quantity less than a reputed pint may be sold at a time. These licenses are issued to successful bidders for beer shops on payment of an annual fee of Rs. 50. Four licenses (one each in Chingleput, North Arcot, Trichinopoly and Madura) were taken out against two in the previous year.

60. The Board has taken precautions to ensure that shops for sale of foreign liquor are not opened in objectionable localities.

RECTIFIED SPIRITS.

61. (*a*) *F.L.-13—Licenses for the sale of rectified spirits.*—These are granted to chemists and druggists and other firms or persons approved by Collectors on payment of an annual fee of Rs. 10. Sales under them are permitted only for bona-fide medical, industrial and scientific purposes. The maximum limit of possession under the license is ten gallons at a time and for sale one reputed pint to a private person, two reputed quarts to a chemist or medical practitioner or to a scientific body and three imperial gallons to a Government, local fund or municipal hospital. Thirty-four licenses were taken out during the year as in 1914–15.

(*b*) *F.L.-13 (a)—Licenses to Chemists for possession and use of rectified spirits in the manufacture of drugs, medicines or chemicals, but not for sale.*—These licenses were granted free of fee. The grant of such licenses to manufacturing chemists who carry on retail sale of foreign liquor on the same premises was prohibited. Holders of these licenses were allowed to obtain supplies of rectified spirits from the local distilleries on payment of duty at the concession rate of Rs. 7-13-0 per proof-gallon. Sixteen licenses (of which 7 were for Madras town) were issued during the year against 15 in 1914–15 and the quantity of rectified spirits issued to them at the concession rate of duty was 436·2 proof-gallons against 648·7 proof-gallons in 1914–15. This concession has since been withdrawn with reference to the revision of the tariff rates of duty from 1st March 1916.

DENATURED SPIRITS.

Imports.

62. Two thousand six hundred and fifty-nine gallons of denatured spirits (of which 123 gallons were treated with wood naphtha) were imported by sea into the Presidency against 3,923 gallons in the previous year. These figures include imports from Calcutta and Bombay.

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Local manufacture.
* On page 40.

Seventeen thousand seven hundred and ninety-four gallons were issued from the Nellikuppam and Samalkot distilleries against 16,942 gallons in the previous year (vide Appendix J *). One hundred and forty-six gallons were issued to Travancore, 100 gallons to Bangalore, 73 gallons to Native Cochin, 40 gallons to Pondicherry, 13,200 gallons to Madras and the rest to other parts of the Presidency. The total issues of what may be called industrial spirit, both imported and locally-manufactured, were 20,453 gallons against 20,865 gallons in 1914–15.

63. The rules governing the traffic in denatured spirits worked satisfactorily. The following licenses are issued free of fee under the rules:—

M.S.-1—Licenses for the sale of denatured spirit.—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. Two hundred and twenty licenses, of which 67 were for Madras town, were issued against 216 in the previous year.

M.S.-1 (a)—Licenses for possession and use of denatured spirit by varnish makers and others.—Forty-three licenses were taken out against 45 in the previous year—19 in Madras, 4 each in Gōdāvari and Tanjore, 3 each in Vizagapatam, Coimbatore and Malabar, 2 each in Trichinopoly and Madura, and one each in South Arcot, Rāmnād and Salem.

M.S.-1 (b)—Licenses for possession, use and sale of methylated spirit by chemists and others.—Under these licenses the sale of methylated spirit up to a maximum of one reputed quart at a time is permitted on the use of the spirit being ordered in writing by a competent medical man. In all 13 licenses were taken out during the year—four in Madras town, two in Chittoor and one each in Guntūr, Bellary, South Arcot, Trichinopoly, Rāmnād, Tinnevelly and Malabar.

M.S.-1 (c)—Licenses granted to Railway Companies for storage and use of denatured spirit and its distribution to stations on the railway.—As in 1914–15 two licenses were issued, one by the Collector of Chingleput to the Madras and Southern Mahratta Railway Stores at Perambur and the other by the Collector of Tanjore to the South Indian Railway Stores at Negapatam.

M.S.-1 (d)—Special depot licenses granted to distillers who are also manufacturers of denatured spirits.—These licenses cover only the wholesale vend of denatured spirit to holders of M.S.-1, M.S.-1 (*a*) and M.S.-1 (*c*) licenses in casks as received from the distillery up to a maximum of 120 gallons in the case of M.S.-1 and M.S.-1 (*a*) licensees and of 220 gallons in the case of M.S.-1 (*c*) licensees. Two such licenses were issued during the year as in 1914–15.

64. *Duty-free supply of alcohol to non-Government Colleges.*—Licenses in form F.L.-21 are issued free of fee to non-Government Colleges in the Presidency which are affiliated to the Madras University, to enable them to obtain alcohol (rectified spirits and spirits denatured with wood-naphtha) free of duty from the Nellikuppam and Samalkot distilleries for use in their teaching laboratories. During the year under review, 61 proof gallons of rectified spirits and 23·3 gallons of denatured spirits were obtained by five colleges from the Nellikuppam distillery.

CHAPTER VI.—OPIUM AND INTOXICATING DRUGS.

A.—OPIUM AND INTOXICATING DRUGS PREPARED THEREFROM AND USED FOR PURPOSES OTHER THAN SMOKING.

Opium: Import and stock.

65. The balance of opium in stock on the evening of the 31st March 1915 in the district and taluk treasuries in the Presidency was 17,770 seers. Eight hundred and seventy-five chests of opium containing a total quantity of 52,500 seers were received from Ghazipur against 749 chests containing 44,940 seers in 1914–15. The opium received was in one seer and half seer cakes packed in chests of 60 seers each, and was

supplied at a uniform rate of Rs. 8-8-0 per seer. The total quantity of opium available for issue to licensed vendors and other Governments during the year was 70,270 seers against 65,092 seers last year.

Issue price.

66. The price at which opium was issued to licensed vendors from taluk kacheris was Rs. 39 per seer.

Issues.

67. (1) *Within the Presidency.*—The issues to licensed vendors from taluk kacheris were 37,081 seers 55 tolas against 38,799 seers in the previous year. One half seer cake of opium was issued to the Board's laboratory as a sample.

(2) *Outside the Presidency.*—One thousand five hundred seers of opium were issued from the Madras Taluk office to Mysore at Rs. 11-9-0 per seer as in the previous year. To other States 8,450 seers were issued and to the French Settlements in the Presidency 343 seers against 6,700 seers and 288 seers, respectively, in the previous year. Seventy seers were supplied to Coorg against 35 seers in 1914-15. The total quantity of opium issued to other Governments was 10,363 seers against 8,523 seers in 1914-15.

The balance of opium in stock on 31st March 1916 in district treasuries and taluk kacheris was 22,824 seers and 65 tolas.

Agency tracts.

System of vend, number of shops and rentals.

68. In the Agency tracts of Ganjām, Vizagapatam and Gōdāvari, the right of vend is disposed of by auction, or, in special cases, granted either on fixed fees or free of fee. In the Ganjām Agency two shops were sold by auction for Rs. 1,090 against the same number for Rs. 495 in the previous year. In the Vizagapatam Agency, 66 shops were sold by auction for Rs. 42,261 against 74 shops for Rs. 40,925 in the previous year. Four licenses were also issued on fixed fees for Rs. 60, and two licenses were granted, free of fee, as in 1914-15. In the Gōdāvari Agency, 26 shops were sold for Rs. 7,158 against the same number for Rs. 7,249 in 1914-15. The total number of shops licensed in all the Agency tracts was 100 for Rs. 50,569 against 108 for Rs. 48,729 in 1914-15. The average population and area in square miles per shop were 15,775 and 197·8 against 14,606 and 183·1, respectively, in 1914-15.

Ordinary tracts.

System of vend, number of shops and rentals.

69. In the rest of the Presidency the system of separate sale of shops by auction is in force. The total number of shops sold was 597 for Rs. 6,55,450 against 632 for Rs. 5,72,809 in the previous year. There was on an average one shop for every 66,746 persons and 205·7 square miles against 63,010 persons and 193·9 square miles in 1914-15.

The net increase in rentals of Rs. 82,641 or 14·4 per cent on the amount realised in 1914-15 is made up of an increase of Rs. 86,402 in 19 districts and a decrease of Rs. 3,761 in six districts. The increase was generally due to keen competition among bidders and the decrease, wherever it occurred, was small.

Consumption of opium.

70. The total quantity of opium consumed was 37,184 seers against 38,858 seers in 1914-15. The decrease occurred mostly in the districts of Ganjām, Vizagapatam and Kistna and is attributed to the rise in prices owing to the abolition of the fixed retail selling price, to dulness of trade on account of the war and to the closure of shops.

Average consumption per head of population.

71. The average consumption per head of population of the Presidency according to the census of 1911 was ·072 of a tola. It was, as usual, highest in Gōdāvari where it was ·55 tola. In the districts of Kistna and Madras it was ·22 of a tola, in Vizagapatam ·17, in Ganjām ·16 and on the Nilgiris ·13. The lowest consumption was ·007 tola in Salem.

Retail selling prices.

72. The retail selling price of opium in the Agency tracts of the Ganjām, Vizagapatam and Gōdāvari districts is fixed by Government, and remained at annas 11 a tola during the year. Elsewhere prices varied from As. 11-8 to Rs. 1-4-4 per tola or from Rs. 58-2-10 to Rs. 101-9-11 per seer.

Incidence of opium revenue.

73. Taking into account only license fees and rentals and the gain on sale proceeds of opium at Rs. 30-8-0 per seer on the actual consumption, the average incidence per head of the population of the Presidency was 8·5 pies against 8·4 pies in the previous year, and varied from 1·21 pies in Salem to As. 4-7·4 in Gōdāvari. In Madras it was As. 2-7·1, in Kistna As. 2-1·9, in the Nilgiris As. 1-11·1, in Vizagapatam As. 1-7·8 and in Ganjām As. 1-4·6.

Licenses to chemists and druggists.

74. Sixteen wholesale licenses to chemists in the town of Madras and 299 licenses to druggists in the Presidency were granted during the year against 15 and 294, respectively, in 1914-15.

Retail licenses were, as usual, issued only to (1) *bonâ fide* chemists and druggists whose dispensing business was in charge of qualified compounders, and (2) medical practitioners of and above the rank of Sub-Assistant Surgeons who were in charge of dispensaries or who had a regular dispensing business of their own or had a legitimate demand for opium, etc., in the exercise of their profession.

The ordinary limit of private possession of morphia and its salts remained at 10 grains in the case of private persons and at 120 grains in the case of authorised medical practitioners.

Excise opium revenue, total realizations. (Appendix S, pages 54-55).

75. The shop rentals for the year amounted to Rs. 7,06,019 against Rs. 6,21,538 and the revenue under miscellaneous heads to Rs. 2,265 against Rs. 1,555. These, added to the gain on sale-proceeds of opium amounting to Rs. 14,02,890, give a total revenue of Rupees 21,11,174 against Rs. 20,24,391 in the previous year.

B.—INTOXICATING DRUGS OTHER THAN OPIUM.

Cultivation and outturn.

76. (*a*) Cultivation of the hemp plant was licensed in Santaravur, a village in Bapatla taluk of the Guntūr district and in Padavedu, a village in Polur taluk of the North Arcot district. The ganja manufactured at Santaravur was stored locally in three rented buildings. A Government storehouse is now being constructed at Vetapalem with the materials removed from Daggupad. As in previous years, only pressed ganja was issued from the storehouses in the Presidency. Fifty-five licenses were granted for the cultivation of 250 acres at Santaravur against 198·2 acres in 1914-15. Eight hundred and one maunds of ganja and forty-five maunds of bhang were taken into store against 839 maunds of ganja and 32 maunds of bhang in the previous year, the average outturn of ganja per acre being 3·2 maunds against 4·2 maunds in 1914-15. Sixty-eight licenses were issued for the cultivation of 247·51 acres at Padavedu against 300 acres at Santavasal during the previous year. Seven hundred and thirteen maunds of ganja were taken into store against 815 maunds in 1914-15, the average outturn per acre being 2·88 maunds against 3·4 maunds in the previous year. Charas was not manufactured anywhere in the Presidency.

(*b*) Separate seed crops were raised in both the centres of cultivation in plots situated at a distance from the main cultivated area in order to supply good seed to cultivators. Experiments were also made with ganja seeds obtained from Ranikhet in the United Provinces, in order to improve the quality and outturn of ganja manufactured in this Presidency. The imported seeds were issued at cost price to licensed cultivators both at Santaravur and Padavedu. The climate of these places did not, however, suit the Ranikhet plants and the experiment proved a failure.

Issues from storehouses.

77. The total quantity of intoxicating drugs issued from Government storehouses during the year amounted to 46,463 seers of ganja and 1,302 seers of bhang. Of these, 37,651 seers of ganja and 1,302

seers of bhang were issued to licensed vendors in the Presidency, 7,444 seers of ganja to Native States, 385 seers to French Settlements, 500 seers to the Civil and Military Station, Bangalore, 480 seers to Coorg and 3 seers to the Board's Laboratory for analysis.

Wholesale depots.

78. Twenty-four wholesale depots were licensed during the year on payment of Rs. 15 per license against 38 licensed in the previous year. As usual, no depots were opened within the area which could conveniently be supplied by storehouses.

Shops and rentals.

* Revised figure.

79. Four hundred and forty shops were sold in the ordinary tracts of the Presidency for Rs. 5,21,499* against 527 shops for Rs. 4,97,611. The net increase of Rs. 23,888 is made up of an increase of Rs. 48,354 in 17 districts and a decrease of Rs. 24,466 in the remaining eight districts. The increase was generally ascribed to keen competition which was apparently stimulated by the reduction in the number of shops, and the decrease, to the enhancement of duty on ganja and also to the dislocation of trade owing to the war.

The right of vend of intoxicating drugs required for local consumption in the Agency tracts of Vizagapatam and Gōdāvari was, as usual, disposed of by separate shops. In the Vizagapatam Agency, seven shops were sold under a modified auction system for Rs. 4,233 against the same number for Rs. 3,062 in 1914–15. In the Gōdāvari Agency, four shops were assigned on fixed fees for Rs. 175 against three shops for Rs. 102 in the previous year. No shops were opened in the Ganjām Agency.

Consumption of hemp drugs.

80. The quantity of hemp drugs including preparations such as *laghium* and *majum* consumed during the year decreased from 49,713 seers to 44,722 seers or by 10 per cent. The net decrease of 4,991 seers was made up of a decrease of 6,873 seers in 17 districts and an increase of 1,382 seers in 7 districts. The decrease was attributed to one or more of the following reasons, *viz.*, the enhancement of duty on ganja, the rise in the retail selling prices of the drugs and the stagnation of trade owing to the war. The increase occurred chiefly in Guntūr and Cuddapah districts. The increase in the former is attributed to the employment of a large number of coolies in the Tenali-Repalle Railway works and to a reduction in the retail selling price of the drugs. The increase in Cuddapah indicates a return to normal conditions after a temporary fall in 1914–15.

Selling price.

81. During the year 1915-16, the wholesale selling price at the Santaravur storehouse varied from As. 13-5 to Re. 1 per seer of ganja and from As. 3-4 to As 5-1 per seer of bhang, while in the Santavasal storehouse, the price of ganja varied from As. 15-6 to Rs. 1-1-6 per seer. The retail selling price of ganja in shops varied from Rs. 24-5-4 per seer in Ganjām to Rs. 40 in Madras and that of bhang from Rs. 7-12-1 in Trichinopoly to Rs. 40 in South Arcot.

Revenue derived from intoxicating drugs.

82. The excise duty on ganja and bhang realized during the year amounted to Rs. 5,74,964 against Rs. 4,78,144 in 1914–15. Including shop rents, fees for wholesale depots and the sum of Rs. 3,500 paid by the Travancore Darbar for the monopoly of tobacco in the Anjengo district, the total revenue for the year amounted to Rs. 11,04,731 against Rs. 9,82,989 in the previous year. It is satisfactory to be able to record an increase of revenue coupled with a decrease in consumption.

Cocaine and allied drugs.

83. The cultivation of the coca plant except under license is prohibited. No licenses were issued during the year. The rules relating to cocaine and allied drugs worked well during the year. Ninety-two licenses for possession and 127 for possession and sale were issued free of fee against 94 and 114 in 1914–15.

The total quantity of cocaine and allied drugs imported for use in medicine during the year was 124 ozs. 144 grains. Three small tubes of illicit cocaine hydrochlor were seized during the year.

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CHAPTER VII.—BOARD'S LABORATORY.

84. The total number of analyses and examinations made in the Board's Laboratory during the year ended 31st March 1916, was 6,502 against 6,132 in the previous year. A detailed statement is appended :—

STATEMENT showing the nature and number of samples analysed in the Board's Laboratory during the official year 1915–16.

Serial number.	Description and nature of work.	1915–16.	1914–15.	Remarks.
1	Samples of salt	(a) 499	366	(a) Includes 19 samples of clay, 20 samples of brine from the Commissioner and two samples of "rock salt" from the Collector of Customs, Madras.
2	Samples of toddy tested for lime	829	631	
3	Do. tested for lime, spirit value, acidity, etc.	14	..	
4	Samples of imported foreign liquor tested for true strength.	588	433	
5	Samples of locally made foreign liquor tested for true strength.	6	..	
6	Samples of suspected foreign liquor (including wines) tested for strength.	6	2	
7	Samples of country arrack (including agency arrack).	92	88	
8	Samples of wort	20		
9	Samples of beer	16	26	
10	Samples of wash	6		
11	Intoxicating drugs—ganja and its preparations and cocaine.	38	4	
12	Opium and its preparations (including morphine preparations).	18	14	
13	Samples of drugs and medicines tested for spirit value.	* 420	454	* See detailed statement below.
14	Caoutchoucine, Pyridine and wood naphtha ..	9	14	
15	Instruments—Hydrometers saccharometers and thermometers.	(c) 459	661	(c) These were issued to the Departmental officers and traders after test and standardization.
16	Aluminium dram measures	(c) 3,429	3,472	
17	Miscellaneous—			
	Lime 3			
	Gurza 1			
	Beverages prepared from rice 4			
	Yeast 3			
	Bark 2			
	Jaggery 1			
	Glucose 1	53	67	
	Essences of whisky, brandy, etc., examined for compounding purposes. 4			
	Caramel examined for compounding purposes. 3			(b) This represents the number of indents for the supply of standard colouring matter to the distilleries and warehouses (aggregating 84 gallons).
	Plants examined for their action as ferments. 2			
	Tiles 8			
	Colouring matter (b) 21			
	Total ..	6,502	6,132	

* Details of drugs and medicines, etc —

Description.	Number of samples.
(1) Essences	104
(2) Extracts	46
(3) Hair washes, scents, etc.	15
(4) Infusions	28
(5) Liniments	19
(6) Medicated wines	10
(7) Tinctures	52
(8) Patent medicines and other preparations containing spirit ..	147
Total ..	420

85. *Salt samples.*—The number of these samples analysed in the year was 499 against 366 in the previous year. The increase is mainly due to the submission of a larger number of samples of salt representing daily scrapings from the Arumuganeri factory, to the resumption of the analysis of sold samples, the analysis of which was ordered to be discontinued in 1914 as a special case, and also to the extension of the new method of manufacture as an experimental measure to more factories in the Presidency.

Year.	"Sold."	"Manufactured".	Experimental under new system of manufacture.	Arumuganeri factory.	Other sample.	Total.
1915–16 ..	71	74	170	100	84	499
1914–15 ..	*14*	*93*	*124*	*66*	*69*	*366*

86. *Toddy samples.*—Eight hundred and twenty-nine samples were analysed against 531 in the previous year, showing an increase of 298. The number of cases in which 10 grains or upwards of lime were present, was 560 against 447 in the previous year (from the Tinnevelly sub-division alone there were 491 such cases as against 407 in 1914–15).

87. *Imported and locally-made foreign liquor.*—During the year under review, 600 samples were tested for true strength on which duty at the tariff rate was subsequently charged against 433 in the previous year. Of these samples, * 588 were received from the Collector of Customs, Madras, and from outport stations, 6 from the distillery officer, Nellikuppam, were intended for export to England and the remaining 6 suspected to be of weak strength were received from departmental officers.

* Brandy	381
Whisky	122
Gin	35
Rum	16
Spirits of wine	14
Colombo arrack	3
Liqueur	2
Wine, bitters, etc.	15
Total	588

88. *Country arrack.*—Ninety-two samples, an increase of four on the previous year's total, were examined for strength, acidity, furfural and for presence of iron, copper, etc. They included nine samples of rice-arrack, 23 of mohwa, two of sama and one of toddy arrack received from the agency tracts in Ganjām, Vizagapatam and Gōdāvari districts and six samples of liquor relating to cases of alleged illicit manufacture received from the departmental officers. The liquor was found to be illicit in one case only. Each of the others was shown to be diluted licit arrack. Three samples relating to cases of dilution were also examined and all of them were below the prescribed strength.

89. *Drugs and medicines.*—The number of these preparations which had been steadily increasing ever since the transfer of this branch of work to the Board's Laboratory, reached the maximum of 454 in 1914–15 and fell to 420 in the year under review.

90. *Wort, beer, etc.*—During the year 20 samples of wort were received for quarterly periodical examination and were tested for original gravities as declared by the brewer. In the case of all the samples except two in both of which the gravities were over-declared, the reported gravities and those actually arrived at by analysis were found to be practically the same. The number of samples of beer examined for soundness was 16. As all of them were found unfit for human consumption, they were ordered to be destroyed.

91. *Intoxicating drugs—Ganja and its preparations, and cocaine, etc.*—Thirty-one samples of ganja, six samples of Jaghium and one sample of cocaine, total 38, were examined as against four in the previous year. The increase is due to the larger number of ganja samples received from the storehouses, representing crops raised by different methods of cultivation and by using different kinds of seeds.

92. *Opium and its preparations.*—Fifteen samples suspected to contain opium were received for examination against 14 in the previous year. Opium was found in all of the samples except two. In one of these strychnine was identified and in the other tannin.

In addition to these, three samples of morphine preparations were also examined.

93. Besides these items which form the major portion of the routine work of the laboratory, experiments were made with liquor from the Nellikuppam distillery and with copra with a view to obtaining a liquor from these ingredients resembling Malabar toddy arrack in taste and aroma, but the results have not proved satisfactory. Experiments were also made with the object of discovering a method of identifying ganja in preparations containing it, but so far without success. The Board was informed that an exudation from palmyrah trees called "gurza" had been used by the tappers of the Northern division as a precipitant of lime and also as a ferment for converting sweet juice into fermented toddy. A series of experiments made in the Board's Laboratory with this substance and sweet juice proved that "gurza" did not possess either of the properties attributed to it.

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94. The question of replacing the aluminium dram measures which are in use at present, by a more suitable metal or an alloy free from copper and unacted upon by the acids contained in liquor, has been engaging the attention of the Board for the past two years. As a result of experiments conducted in the laboratory, it was decided that aluminium dram measures should be replaced by pewter measures. A requisition order has already been placed with the Public Works Department for the necessary supply.

95. The increase in the routine work year after year, the inadequacy of the existing staff and insufficient accommodation greatly hamper the work of the laboratory.

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

96. With reference to G.O. No. 285, Separate Revenue, dated 28th April 1915, the statistics relating to abkāri crime are furnished for the official year instead of for the calendar year.

97. *General results.*—During the year 1915–16, 16,546 cases affecting 18,064 persons were reported against 17,914 cases affecting 19,495 persons in the previous year. Appendix M * gives a classified statement of offences reported during the year. There was a fall in detection under all heads of offences relating to liquor except "Adulteration." As usual, over half the number of cases of illicit manufacture of toddy reported during the year was contributed by the Tinnevelly and Malabar sub-divisions. Cases of illicit distillation and possession of illicitly distilled spirits decreased by 14·5 per cent especially in the Waltair and Arcot sub-divisions and those of smuggling by 16·9 per cent especially in the Masulipatam, Cuddalore, Trichinopoly and Negapatam sub-divisions. The decrease in detection under illicit distillation and kindred offences was accompanied by a fall in the consumption of licit arrack in these sub-divisions. The latter might be due to causes such as dullness of trade consequent upon the war. But, as it is still possible that scarcity of money may create a demand for the cheap illicitly distilled liquor and thus stimulate illicit distillation, the Board has directed local officers to keep a close watch over this class of crime. The number of minor offences reported showed an appreciable fall but was still large and officers of the department have instructions to use their discretion freely in dealing with such cases. Of the 19,520 persons dealt with during the year 1,908 persons or 9·8 per cent were released departmentally against 10·6 per cent in the year 1914–15.

* On page 42.

98. *Waltair Sub-division.*—Detection in this sub-division decreased mainly under "illicit distillation and kindred offences" accompanied by a general fall in arrack consumption and local officers have been instructed to suppress this class of crime. Detection of cases of illicit manufacture of toddy remained practically the same as in the previous year. But the considerable fall in the number of trees marked during the year in the sub-division suggested the possibility that crime under "illicit manufacture of toddy" had not been completely put down and the preventive staff has been directed to continue its efforts in that direction with greater vigilance than before.

99. *Cocanada Sub-division.*—The increase in detection in this sub-division occurred chiefly under "illicit distillation" and "possession of illicitly distilled spirits" and "illicit manufacture of toddy". In the Polavaram, Ellore and Mogalturru circles, cases of possession of illicitly distilled spirits were larger in number than illicit distillation cases and it was pointed out to the local officers that there is yet much room for detection of cases of actual illicit distillation.

100. *Masulipatam Sub-division.*—Excluding other offences, the number of cases reported in this sub-division remained almost the same as in the previous year. There was a fall in detection under illicit distillation in the Narasaraopet circle attended by a decrease in the consumption of arrack probably due to illicit supplies from the Nallamalai hills and the Inspector of the circle was directed to show more vigilance in the detection of serious crime. The number of trees marked in the sub-division showed an increase.

101. *Nellore Sub-division.*—Excluding other offences (which included cases of over-tapping) the number of cases reported showed a slight fall. There was an increase in the number of trees marked in four out of the six circles of the sub-division.

102. *Arcot Sub-division.*—The fall in detection in this sub-division occurred mainly under "illicit distillation and kindred offences" in the Cuddapah and Jammalamadugu circles and "illicit manufacture of toddy" in the Salem circle. Local officers concerned have been directed to see that illicitly distilled liquor does not displace the licit supply of arrack and that adequate attention is paid to detection of crime under "illicit tapping."

103. *Bellary Sub-division.*—The number of cases reported in this sub-division showed a slight fall. There was a striking increase in the number of dilution cases reported during the year in the Bellary circle and the attention of the Inspector was drawn to the necessity of suppressing crime of this class.

104. *Chingleput Sub-division.*—More than 50 per cent of the fall in detection in this sub-division was noticed under "other offences." Detection under illicit manufacture of toddy fell by 20 per cent chiefly in the Covelong circle. There was an increase in arrack consumption in the sub-division while there was a fall in the number of trees marked.

105. *Cuddalore Sub-division.*—The fall in detection in this sub-division occurred under all the heads of offences relating to liquor. One noticeable feature was the heavy fall in detection under "smuggling" in the Cuddalore circle. The consumption of arrack and the number of trees marked showed a general decrease in the sub-division.

106. *Negapatam Sub-division.*—The decrease in detection in this sub-division was observed mainly under the minor heads of offences. There was a fall in detection of 55 per cent under dilution and a total absence of detection of such cases in three out of the six circles of the sub-division. Instructions have been issued to local officers to make frequent surprise inspections of shops and depots.

107. *Trichinopoly Sub-division.*—Detection in this sub-division showed a slight fall on the whole. In the Bhavāni, North and South Trichinopoly circles, the fall in the number of illicit distillation cases reported was accompanied by a fall in arrack consumption. The Inspectors concerned have been directed to make vigorous efforts to trace and arrest the actual distillers.

108. *Tinnevelly Sub-division.*—The major portion of the fall in detection in this sub-division occurred under the head "illicit manufacture of toddy". This was due to the infliction, by magistrates, of deterrent punishments for offences under this head whereby licensees were persuaded to work their shops on more legitimate lines. The result is seen in an increase of the number of trees marked in the sub-division.

109. *Malabar Sub-division.*—The fall in detection in this sub-division was chiefly noticeable under "illicit tapping" and it was attended by a decrease in the total number of trees marked during the year. It has been pointed out to the local officers that there is still much scope for detection of crime under this head in this sub-division.

110. *Offences relating to intoxicating drugs.*—The detection of offences against the hemp drugs rules showed an increase of 13 per cent which occurred chiefly under "unlicensed sales" in the Trichinopoly sub-division and under "possession without license" in the Masulipatam, Arcot and Trichinopoly sub-divisions. The increase under the latter head in the Masulipatam sub-division was due to the detection of cases of possession of ganja stolen from the Santaravur ganja fields. Smuggling of ganja to Ceylon through the post was brought to notice by the Ceylon authorities during the year and it received the attention of the excise intelligence staff. As a result of the investigation made by the latter, some of the smugglers were arrested and convicted.

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111. *Departmental disposal.*—Appendix N * shows the disposal of cases by the officers of the department during the year. The percentage of releases by the department slightly decreased from 8·1 per cent in 1914–15 to 6·9 per cent in 1915–16, but the percentage of cases written off or otherwise disposed of increased from 39·4 per cent in 1914–15 to 41·0 per cent in 1915–16.

* On pages 43-47.

Appendix O on page 48.

112. *Illegal arrests.*—Four illegal arrests were reported during the year. The officers concerned were suitably dealt with.

113. *Duration of cases.*—The average time taken in the disposal of cases excluding those of an exceptional nature was 8·6 days in 1915–16 against 9·9 days in 1914. Twenty-two circles showed an average of over ten days; the duration in the Hospet circle was the highest (22·5 days). The attention of the local officers concerned was drawn to the high duration.

114. *Disposal by the magistracy.*—The number of cases acquitted by the magistrates was 132 against 122 in the previous year.

Appendix P on page 48.

115. *Rewards.*—The amount of rewards granted increased slightly from Rupees 52,448 in 1914–15 to Rs. 53,029 in 1915–16. The proportion of rewards granted to outside informers was 22·3 per cent against 18·5 per cent in the previous year.

116. *Assaults.*—There were 38 cases of assaults on officers of the department. In no cases was it reported that the assailants inflicted serious injuries.

117. Appendix Q shows the number of inspections of depots and shops made by officers of the department during the year 1915–16.

118. Appendix Q-1 shows the number of persons convicted for drunkenness in each municipality during 1915–16 and the two previous years with the proportion per 10,000 of population. The increase in the number of cases in some municipalities is said to be due to increased activity on the part of the police. Only one case of drunkenness on licensed premises was reported during the year in the Aruppukkottai taluk of the Rāmnād district. The shop-keeper concerned was fined.

Appendices K and L on page 41.

119. *Offences relating to opium.—Detection—Smuggling.*—Two hundred and sixteen cases were convicted under the Opium Act during the year against 202 in 1914–15. The increase occurred chiefly in the Madura district under manufacture and sale of intoxicating drugs without license.

Five cases of opium smuggling were convicted during the year against 21 in 1914–15. One case involving 40 tolas of opium, reported by the Customs Collector, Gopalpur, ended in acquittal. The decrease in the number of smuggling cases in the year under report occurred mainly in the northern districts and in Madras. Of the five cases which were convicted, three were petty ones detected on the Karaikal frontier, one was an attempt at smuggling opium to Ceylon by post and in another the opium was seized in the Madras Harbour while being taken to a steamer bound for Rangoon. Large quantities of opium intended for export to Burma were also seized in several cases of unlicensed possession in the districts of Gōdāvari, Madras and Trichinopoly.

120. *The Excise Bureau.*—The Excise Intelligence Bureau continued to do useful work during the year. The bureau is now becoming more widely known and is receiving some help from those whose interests are connected with it. Investigations into cases of smuggling of opium and ganja to Ceylon by post formed a special feature of the year. As regards the work of classifying finger-prints referred to in the previous year's report, it was subsequently considered unnecessary to maintain a separate excise finger-print bureau for abkāri and opium cases only and the registration of finger-prints in those cases was accordingly left to the police finger-print bureau.

121. *Inter-departmental relations.*—The relations between the abkāri and other departments were satisfactory.

1915-16

CHAPTER IX.—FINANCIAL RESULTS.

Demand, collection and balance statement of excise revenue.

(Appendices R and S on pages 50-55).

122. The gross demand for the year amounted to Rs. 3,52,84,972 against Rs. 3,69,41,590 and the collections to Rs. 3,50,88,059 against Rs. 3,66,98,897 in the previous year. Appendix R gives districtwar figures and Appendix S the details for each head of revenue.

Arrears.

123. The total arrear demand (under abkāri and opium) at the beginning of the year was Rs. 2,19,942, of which Rs. 1,67,491 was collected and Rs. 20,654 was remitted, leaving a balance of Rs. 31,797 at the end of the year.

Remissions.

124. The total amount remitted during the year, both under arrears and current, was Rs. 35,114 and the largest remissions were made in the districts of Bellary, Madras, Chingleput, Tanjore, Rāmnād and Malabar. The remissions in Bellary were chiefly under toddy rentals, in Madras under toddy rentals and rents of foreign liquor taverns, in Tanjore and Rāmnād under toddy shop rentals and tree tax, in Chingleput under tree-tax and in Malabar under tax on trees illicitly tapped.

Current demand.

125. The total current demand for the year amounted to Rs. 3,50,65,030 against Rs. 3,68,32,518 in 1914–15 showing a decrease of Rs. 17,67,488 or nearly 4·8 per cent chiefly under country spirits and toddy.

Causes for variations under the several heads.

126. The decrease was generally due to depression in trade and difficulty in getting money on account of the war.

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

127. Sixty-six and a half per cent of the revenue from country spirits was derived from excise duty, 31 per cent from rentals and 2½ per cent from license fees for distilleries and wholesale vend depots and rents for the combined privileges of manufacture and sale in the rented areas including the agency tracts.

The ratios of toddy rentals and tree-tax to the total toddy revenue were 54·5 per cent and 45·5 per cent against 54·2 per cent and 45·8 per cent in 1914–15.

44·7 per cent of the total excise revenue for the year was derived from the sale of the various privileges against 44·6 per cent in the previous year.

Collection and balance.

128. The total current collections amounted to Rs. 3,49,20,568 against Rs. 3,66,08,912 in the previous year and the balance which remained at the close of the year, under both arrears and current was Rs. 1,61,799 against an opening balance of Rs. 2,19,942. By the end of July 1916, the arrear balance had been reduced to Rs. 63,909.

Actual gross receipts.

129. According to the Accountant-General's books, the total receipts under abkāri and opium for 1915–16, exclusive of interest on arrears, amounted to Rs. 3,51,18,758 against Rs. 366,18,734 in the previous year. Appendix T explains the difference between the Accountant-General's figures and those given in Appendix R.

Excise charges.

130. After deducting charges relating to "excise licensees' works" and "salt purchase and freight", two-thirds of the net charges debitable to the combined Salt and Abkāri Department under the orders of the Government of India No. 6149–A, dated 2nd October 1907, is taken as the proportion debitable to excise. The charges thus calculated amount to Rs. 18,49,413 against Rs. 18,27,208 in 1914–15.

The cost of the abkāri preventive staff, calculated as a percentage on the total gross receipts, was 2·8 as in the previous year. The average percentage for the last five years was 3·0, while those for the two previous quinquennial periods were 4·4 and 6·4, respectively. The decrease was due to the steady increase in the revenue, without any appreciable variation in the cost of the establishment.

Net receipts.

131. The net abkāri and opium receipts for 1915–16 after deducting charges were Rs. 3,32,69,345 against Rs. 3,47,91,526 in the previous year.

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General incidence of taxation.

132. The incidence per head of population (according to the census of 1911) of the total gross excise receipts was annas 13–6·8 against annas 14–1·7 in the previous year.

133. The sum of Rs. 5,000 payable by the Travancore Darbar for the lease of the abkāri management of Anjengo and Tangasseri settlements was duly collected and adjusted during the year.

134. The statistics required by the Government of India in their Orders No. 721 Ex., dated 20th February 1893, and No. 1895 Ex., dated 27th March 1907 (Finance and Commerce Department), and No. 477–490/218 Ex., dated 24th January 1913 (Department of Commerce and Industry) are given in Appendix U. Form 2 showing 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 articles.

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

Conduct of officers.

136. With few exceptions the officers of the department have worked satisfactorily.

OFFICE OF THE BOARD OF REVENUE (SEPARATE REVENUE), MADRAS, 8th September 1916.

E. F. THOMAS,
Secretary to the Commissioner of Salt, Abkāri and Separate Revenue.

(True Copy)

J. W. GREATOREX,
Assistant Secretary.

APPENDIX A (vide paragraph 2).

STATEMENT showing the various Systems in force at the close of 1915–1916 in each district for the manufacture and sale of Country Spirits and Toddy.

District.	Country spirits.	Toddy.	Changes effected during the year.
Ganjam—			
(a) Ordinary tracts.	The supply is under the contract distillery system and the shops are sold separately.	The shops are sold separately by auction under the tree-tax system.	
(b) Agency tracts.	The Kondhs and Savarahs distil spirits free for home consumption, etc., but not for sale. A fixed number of stills is also allowed for each muttah, licenses therefor being disposed of by auction. Spirit is generally manufactured from the *Ippa* or *Mohwa* flower (*Bassia latifolia*) and occasionally from rice. In the 122 low country villages of the Parlakimedi maliahs shops are sold separately under the contract distillery supply system.	In 122 low country villages of the Parlakimedi maliahs the renting system is in force. Elsewhere no revenue is collected.	
Vizagapatam—			
(a) Ordinary tracts.	The shops are sold separately under the contract distillery supply system.	The shops are sold separately under the tree-tax system.	
(b) Agency tracts.	The contract distillery supply system is in force in the 44 villages of the Salur, Pottangi, Golgonda and Viravilli agencies, in 91 villages of the Parvatipuram agency and in the Palkonda and Gunupur agencies, excluding the Kondh and Savarah hills but including the Gumma and Konda muttas of the Kurupam zamindari and the Mondemkailu and Konda muttas of the Merangi zamindari. In the remaining agency tracts the privilege of combined manufacture and sale of country spirits in each shop is disposed of separately. Spirit is manufactured from the *Ippa* or *Mohwa* flower and in certain parts from rice and *sama*. The privilege of free distillation is enjoyed by the Savarahs and Kondhs in the Savarah and Khotia Kondh hills of the Gunupur and Bissemkatak taluks.	The shops are sold separately under the tree-tax system in the 44 villages of the Salur, Pottangi, Golgonda and Viravilli agencies. In the rest of the agency tracts toddy is untaxed.	(1) The contract distillery supply system was withdrawn in 28 villages of the Kurupam and Merangi Konda muttas of the Parvatipuram agency and extended to 5 villages in the Rayaghada Thana of the same agency. (2) The tree-tax system was extended to 8 villages in the Golgonda agency.
Gōdavari—			
(a) Ordinary tracts.	The supply is under the contract distillery system and the shops are sold separately.	The shops are sold separately under the tree-tax system.	
(b) Agency tracts.	Forty-six villages of the Polavaram, Chōdavaram and Yellavaram divisions are under the contract distillery supply system. The shops in them are sold separately. In the rest of the villages comprising the above divisions, arrack is made from toddy and the privileges of manufacture and vend, except in certain Koya and Reddi villages of the Polavaram division are sold separately by auction, but the shopkeepers are also allowed to supplement their stocks with molasses arrack of 60° under-proof manufactured at the Samalkot distillery and supplied by the distillers from depots opened in the area. The outstill system is in force in the Telaga or riverside villages of the Bhadrachalam taluk, and in nine inland villages where the nominal system obtained previously. The privilege of manufacture is sold separately from that of vend in all the 34 villages under the outstill system. Four stills supply the shops in the area, and stills and shops are auctioned separately. In the Nugur taluk the monopoly of manufacture and sale of spirits made from the *Ippa* or *Mohwa* flower (*Bassia latifolia*) is sold by individual shops. In the Koya and Reddi villages of the Bhadrachalam taluk excepting the nine villages referred to above and in 20 of such villages of the Polavaram division, the privilege of manufacturing country spirits from *Mohwa* or toddy, as the case may be, for domestic consumption but not for sale, is granted to the villagers on payment of a fee of As. 2 per head of the adult male population.	The tree-tax system is in force in 68 villages of the Polavaram, Chōdavaram and Yellavaram divisions and shops are sold separately. In the Nugur taluk, and in 8 "riverside" villages of the Bhadrachalam taluk, shops are sold separately under the renting system. In the remaining tracts no revenue is collected.	
Kistna ..	The shops are sold separately under the contract distillery supply system.	The shops are sold separately under the tree-tax system.	
Guntūr ..	Do. do.	Do. do.	
Nellore ..	Do. do	Do. do.	
Cuddapah ..	Do. do.	Do. do.	
Anantapur ..	Do. do.	Do. do.	

APPENDIX A (*vide* paragraph 2)—*cont.*

Statement showing the various Systems in force at the close of 1915–1916 in each district for the manufacture and sale of Country Spirits and Toddy—*cont.*

District.	Country spirits.	Toddy	Changes effected during the year.
Bellary ..	The shops are sold separately under the contract distillery supply system.	The shops are sold separately under the tree-tax system.	
Kurnool (including Banganapalle).	Do. do.	Do. do.	
Madras ..	Do. do.	Do. do.	
Chingleput ..	Do. do.	Do. do.	
Chittoor ..	Do. do.	Do. do.	
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.	
Ramnad ..	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 ..	Do. do.	Do. do.	
Malabar—			
(a) The Wynaad taluk.	Do. do.	No toddy revenue is raised.	
(b) 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.	
(c) The rest of the district.	The shops are sold separately under the contract distillery supply system.	The shops are sold separately under the tree-tax system.	
Anjengo— (Settlements of Anjengo and Tangasséri).	The management of the excise revenue is leased to the Travancore Government in consideration of the payment of a lump sum.	....	

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APPENDIX B.

STATEMENT showing the quantity of Country Spirits issued from Distilleries and Warehouses to wholesale vend depôt-keepers and independent shopkeepers during 1915–1916.

Distilleries and warehouses.	Name of distiller and warehouse-keeper.	Tracts supplied.	Particulars of issues of country spirits to — Wholesale vend depot-keepers: 30° under-proof.	60° under-proof.	40° under-proof.	32° under-proof.	Total proof.	Independent shopkeepers: 32° under-proof.	30° under-proof.	60° under-proof.	Total proof.	Grand total proof.	Prices charged per gallon of 30° or 32° under-proof spirits issued to shopkeepers excluding duty: Jaggery arrack.	Molasses arrack.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
			GALS.	GALS.	GALS.	GALS.	GALS.	GALS.	GALS.	GALS.	GALS.	GALS.	RS. A. P.	RS. A. P.
1. Aska Distillery	Messrs. Kripasindhu Sahu, Paramananda Sahu, Jibono Sahu and Madono Mohono Sahu.	Ganjam ..	81,276	29,111	..	..	68,637	..	8,816	1,047	6,590	75,127	..	0 12 6
2. Vizagapatam do. .. .	The Vizagapatam Commercial Corporation.	Vizagapatam ..	68,600	34,167	..	..	58,187	..	24,150	..	16,905	75,092	0 14 6	..
3. Samalkot do.	The Deccan Sugar and Abkari Company (Limited).	Gōdāvari ..	..	..	..	76,872	52,273	22,000	..	..	14,960	67,233	..	0 12 6
		Agency portion.	..	19,207	..	..	7,683	..	..	..	..	7,683	..	..
4. Tadpatri do.	M.R.Ry. Mula Rangayya.	Anantapur ..	33,726	..	..	..	23,608	..	..	..	..	23,608	1 0 0	..
		Kurnool ..	16,478	..	..	..	11,535	..	..	..	..	11,535	..	..
5. Bellary do.	M.R.Ry. G. Venugōpāla Nayudu.	Bellary ..	33,242	..	..	..	* 23,269	..	23,240	..	16,268	39,537	0 15 0	..
6. Viyasarpadi do.	Messrs. William Coleridge & Co. (Proprietor—M.R.Ry. T. Guruswami Nadar).	Chingleput ..	..	..	..	55,155	37,505	..	..	..	..	37,505	0 14 0	..
7. Nellikuppam do.	The East India Distilleries and Sugar Factories (Limited).	South Arcot ..	..	..	51,316	106,365	103,118	15,038	..	..	10,226	113,344	..	0 12 6
		North Arcot ..	..	..	..	22,106	15,032	..	..	..	..	15,032	..	0 12 6
8. Tachanallur do.	M.R.Ry. T. Guruswami Nadar.	Ramnad ..	8,179	..	..	..	5,725	..	..	..	..	5,725	0 14 0	..
		Tinnevelly ..	57,751	..	..	..	40,426	..	10,723	..	7,506	47,932	0 14 0	..
9. Coimbatore do.	Rao Bahadur M.R.Ry. A. T. Tiruvengadaswāmi Mudaliyar.	Trichinopoly ..	..	..	..	7,735	5,260	56	..	..	38	5,298	0 14 0	..
		Coimbatore ..	72,090	..	..	..	50,463	..	* 9,751	..	6,828	† 67,291	0 14 0	..
10. Rēnigunta do.	M.R.Ry. T. Guruswami Nadar.	Supplies through Madras warehouse.	..	..	..	..	..	..	..	..	..	..	..	..
11 Nidadavōlu Warehouse ..	The Deccan Sugar and Abkari Company (Limited).	Kistna ..	..	..	..	91,504	62,223	9,931	..	..	‡ 6,753	68,976	..	0 13 6
12. Bezwada do. ..	Do. do.	Guntūr ..	..	..	..	90,178	61,321	5,834	..	..	3,967	65,288	..	0 13 6
		Kistna ..	..	..	..	44,188	30,018	52,385	..	..	35,622	§ 65,670	..	0 13 6
		Nellore ..	..	..	..	36,4[illegible]	24,802	20,869	..	..	14,191	38,993	..	0 13 6
13. Nellore do.	Do. do.	Guntūr ..	..	..	..	10,79[illegible]	7,341	..	..	..	..	7,341	..	0 13 6
14. Cuddapah do. ..	Do. do	Cuddapah ..	48,382	..	..	..	33,867	..	11,233	..	7,863	41,730	..	0 13 6
		Chittoor ..	5,093	..	..	..	3,565	..	..	..	..	3,565	..	0 13 6
		Anantapūr ..	6,919	..	..	..	4,843	..	..	..	..	4,843	..	0 13 6
15. Nandyal do. ..	M.R.Ry. Mula Rangayya.	Kurnool ..	12,227	..	..	..	8,559	..	4,566	..	3,196	11,755	1 1 6	..
16. Madras do. ..	M.R.Ry. T. Guruswami Nadar.	Madras ..	..	..	..	..	..	..	150,380	..	105,266	105,266	0 14 0	..
		Chingleput ..	21,690	..	..	..	15,183	..	20,835	..	14,585	29,768	0 14 0	..
17. Rānipettai do. ..	The East India Distilleries and Sugar Factories (Limited).	North Arcot ..	..	..	..	72,798	49,502	12,679	..	..	8,621	58,123	..	0 13 6
		Chittoor ..	39,751	..	..	..	27,826	..	683	..	478	28,304	..	0 13 6
18. Tanjore do. ..	Do. do.	Trichinopoly ..	..	..	..	8,753	5,952	..	..	..	..	5,952	..	0 13 6
		Tanjore ..	..	..	..	55,424	37,689	16,842	..	..	11,453	49,142	..	0 13 6
19. Trichinopoly do. ..	Do. do.	Trichinopoly ..	..	..	..	36,912	25,100	34,329	..	..	23,344	48,444	..	0 13 6
20. Madura do. ..	M.R.Ry. T. Guruswami Nadar.	Ramnad ..	28,652	..	..	..	20,056	..	101	..	71	20,127	0 15 0	
		Madura ..	38,357	..	..	..	26,850	..	34,350	..	24,045	50,895	0 15 0	..
21. Coonoor do. ..	Rao Bahadur M.R.Ry. A. T. Tiruvengadaswami Mudaliyar.	Nilgiris ..	2,340	..	..	..	1,638	..	32,316	..	22,621	24,259	1 2 0	..
22. Suramangalam do. ..	The East India Distilleries and Sugar Factories (Limited).	Trichinopoly ..	..	..	..	8,169	5,555	..	..	..	..	5,555	..	0 13 6
		Salem	51,950	..	..	..	36,365	..	9,330	..	6,531	42,896	..	0 13 6
		North Arcot ..	..	..	..	14,624	9,944	..	..	..	..	9,944	..	0 13 6
23. Mangalore do. ..	Do. do.	South Canara.	52,917	..	..	..	37,042	..	28,834	..	20,184	57,226	..	0 14 0
24. Udipi do. ..	Do. do.	Do.	23,204	..	..	..	16,243	..	6,396	..	4,477	20,720	..	0 14 0
25. Calicut do. ..	Do. do.	Malabar ..	78,523	..	..	..	54,966	..	14,879	..	10,415	65,381	..	0 13 6
		Total ..	776,346	82,485	51,316	738,052	1,109,101	180,963	390,586	1,047	403,004	1,512,105		

* Excludes 2·0 gallons of 30° under proof spirit issued duty free to Bellary District Jail.
† Excludes 0·6 proof gallons issued duty-free to Board's Laboratory for analysis.
‡ Excludes 1·1 proof gallons of spirit issued for fortification of weak liquor.
§ Excludes 6·2 gallons of proof spirit issued for fortification of weak liquor.

APPENDIX C.

STATEMENT showing the quantity of country spirits issued from wholesale vend depots to independent shopkeepers during 1915–16.

Districts.	Quantity Issued. 30° under-proof.	32° under-proof.	60° under-proof.	Total proof.	Prices charged per gallon of 30° or 32° under-proof (excluding duty).
1	2	3	4	5	6
	GALS.	GALS.	GALS.	GALS.	RS. A. P.
1 Ganjam	80,470	..	28,812	67,366	0 14 6
2. Vizagapatam	62,339	..	34,076	57,267	1 1 6
3. Gōdāvari	..	75,881	..	51,599	0 14 6
4. Kistna	..	133,994	..	91,116	0 15 0 to 0 15 6
5. Guntūr	..	99,338	..	67,550	0 15 6
6. Nellore	..	36,051	..	24,515	1 1 6
7. Cuddapah	47,529	..	..	33,270	1 0 6
8. Anantapur	46,278	..	..	28,195	1 0 6 to 1 4 9
9. Bellary	32,191	..	..	22,534	1 1 6
10. Kurnool (including Banganapalle) ..	28,323	..	..	19,826	1 6 3
11. Madras	..	..	..	..	..
12. Chingleput	21,457	54,070	..	51,797	1 0 0
13. Chittoor	44,853	..	..	31,397	0 15 6 to 1 0 6
14 North Arcot	..	108,590	..	73,841	0 14 6 to 0 15 6
15. South Arcot	..	105,663 * 51,139	..	102,534	0 14 6
16. Tanjore	..	55,334	..	37,627	0 15 6
17. Trichinopoly	..	60,764	..	41,319	0 15 6 to 1 1 0
18. Madura	38,353	..	..	26,847	1 2 0
19. Ramnad	36,340	..	..	25,438	1 0 0 to 1 2 0
20. Tinnevelly	56,717	..	..	39,702	1 0 0
21. Coimbatore	71,017	..	..	49,712	1 1 0 to 1 2 0
22. The Nilgiris	2,346	..	..	1,642	1 5 0
23. Salem	51,395	..	..	35,977	0 15 6
24. South Canara	75,057	..	..	52,540	1 0 6
25. Malabar	77,664	..	..	54,365	1 0 0 to 1 7 6
Total ..	766,329	729,685 * 51,139	62,918	1,088,466	

* 40° under-proof.

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APPENDIX D.

STATEMENT showing the number of shops and the quantities of spirits issued for consumption with the population and area of the various Excise Tracts, etc., during the year 1915–1916.

Tracts.	Population (census of 1911).	Area in square miles.	Number of shops opened in 1915–16.	Quantity consumed in proof-gallons. 1914–15.	1915–16.	Consumption per head in 1915–16 (in terms of proof strength).	Sales per shop in 1915–16 (in terms of proof strength).	Square miles per shop in 1915–16.	Population per shop in 1915–16.
1	2	3	4	5	6	7	8	9	10
1. Ganjam	1,889,754	4,990	357	102,332	74,456	·039	209	14·0	5,293
2. Vizagapatam — Certain Agency tracts under excise.	131,182	918	37	18,178	13,630	·104	368	24·8	3,545
2. Vizagapatam — Rest of the Excise tracts.	2,185,987	4,656	171	75,411	60,542	·028	354	27·2	12,784
3. Gōdāvari	1,497,320	2,671	239	64,814	66,559	·044	278	11·2	6,265
4. Kistna — Munagala and Lingagiri zamindaris.	28,932	100	30	2,925	3,144	·109	105	3·3	964
4. Kistna — Rest of the district ..	1,968,603	5,807	447	135,422	130,347	·066	292	13·0	4,404
5. Guntūr	1,697,551	5,735	379	78,231	71,517	·042	189	15·1	4,479
6. Nellore	1,328,152	7,973	236	37,366	38,706	·029	164	33·8	5,628
7. Cuddapah	893,998	5,892	269	40,994	41,133	·046	153	21·9	3,323
8. Anantapur	963,223	6,718	246	34,027	28,195	·029	115	27·3	3,916
9. Bellary	969,436	5,714	208	42,714	38,802	·040	187	27·5	4,661
10. Kurnool (including Banganapalle).	974,543	7,835	151	36,517	23,022	·024	152	51·9	6,454
11. Madras	518,660	27	28	91,278	105,266	·203	3,760	0·96	18,524
12. Chingleput — High duty areas ..	40,756	13	4	5,983	7,589	·186	1,897	3·3	10,189
12. Chingleput — Rest of the district ..	1,365,252	3,059	182	61,721	58,783	·043	323	16·8	7,501
13. Chittoor	1,238,742	5,676	229	35,416	31,875	·026	139	24·8	5,409
14. North Arcot	1,960,960	4,920	349	91,580	82,462	·042	236	14·1	5,619
15. South Arcot — Frontier tracts ..	150,694	182	51	35,806	30,683	·204	602	3·6	2,955
15. South Arcot — Rest of the district.	2,211,872	4,026	483	106,224	82,077	·037	170	8·3	4,579
16. Tanjore	2,362,689	3,727	162	56,009	49,080	·021	303	23·0	14,585
17. Trichinopoly	2,107,029	4,935	309	80,586	64,701	·031	209	16·0	6,819
18. Madura	1,932,832	4,916	253	56,823	50,892	·026	201	19·4	7,640
19. Rāmnad	1,658,453	4,834	222	25,237	25,509	·015	115	21·8	7,471
20. Tinnevelly	1,790,619	4,353	289	46,049	47,208	·026	163	15·1	6,196
21. Coimbatore	2,116,564	7,196	414	66,491	56,540	·027	137	17·4	5,112
22. The Nilgiris	118,618	1,009	14	22,570	24,263	·205	1,733	72·1	8,473
23. Salem	1,766,680	6,300	318	48,250	42,508	·024	134	19·8	5,556
24. South Canara	1,191,272	* 4,018	450	80,406	77,201	·065	172	8·9	2,647
25. Malabar (Wynaad taluk)	82,549	821	42	9,962	10,838	·131	258	19·5	1,965
Do. (except Wynaad and Attapadi valley).	2,915,271	4,766	507	56,427	53,942	·019	106	9·4	5,750
Total 1915–1916 ..	40,058,193	123,787	7,076	..	1,491,470	·037	211	17·5	5,661
Total 1914–1915 ..	40,058,193	123,787	7,649	1,646,649	..	·041	215	16·2	5,237

APPENDIX D-1.

STATEMENT showing separately for arrack and toddy shops the recommendations of the Local Advisory Committees in respect of (a) withdrawal of license and (b) change of site, and the action taken thereon for the year 1915–16.

Name of Municipality.	Arrack shops. Number of licenses in respect of which the committee recommended. With-drawal.	Change of site.	Arrack shops. Number of licenses in respect of which the recommendations of the committee have been carried out. With-drawal.	Change of site.	Toddy shops. Number of licenses in respect of which the committee recommended. With-drawal.	Change of site.	Toddy shops. Number of licenses in respect of which the recommendations of the committee have been carried out. With-drawal.	Change of site.
1	2	3	4	5	6	7	8	9
1. Chicacole	1	..	* 1	..	..	* 1	..	1
2. Berhampur	1	1	* 1	..	..	..	..	..
3. Parlakimedi	..	..	..	..	..	..	..	..
4. Vizagapatam	2	..	2	..	1	..	1	..
5. Vizianagaram	..	..	..	..	..	..	..	..
6. Anakapalle	..	..	..	..	2	..	2	..
7. Bimlipatam	..	..	..	..	..	..	..	..
8. Cocanada†	1	2	..	..	..	..	..	..
9. Rajahmundry†	..	1	..	..	..	1	..	..
10. Peddapur (a)†	1	..	..	..	..	..	..	..
11. Masulipatam	..	..	..	..	..	..	..	..
12. Bezwada	..	1	..	1	..	1	..	1
13. Ellore	..	..	..	..	..	2	..	2
14. Tenali	..	..	..	..	..	1	..	1
15. Ongole	..	1	..	1	..	..	..	..
16. Narasaraopet (a) ..	..	..	..	..	..	1	..	1
17. Guntūr	..	4	..	4	..	1	..	1
18. Nellore	..	1	..	.. (b)	* 1	* 1	* 1	* 1
19. Cuddapah	..	1	..	1	..	1	..	1
20. Prodattur (a)	..	..	..	..	..	..	..	..
21. Anantapur	..	..	..	..	..	..	..	..
22. Bellary	..	..	..	..	2	..	(c) 2	..
23. Adōni	..	1	..	1	..	..	..	..
24. Hospet	..	..	..	..	1	..	(d) 1	..
25. Kurnool	..	1	..	1	..	..	..	..
26. Nandyal	..	..	..	..	..	1	(f) 1	..
27. Madras	..	..	..	..	8	3	8	3
28. Chingleput	..	..	..	..	..	..	..	..
29. Conjeevaram	1	1	.. 1	1	4	..	(e) 4	..
30. Tirupati	..	..	..	..	..	..	..	..
31. Vellore	..	..	..	..	..	..	..	..
32. Gudiyattam	..	..	..	..	1	..	1	..
33. Tiruppattūr	..	1	..	1	..	3	..	3
34. Vāniyambādi	..	..	..	..	..	..	..	..
35. Tiruvannāmalai ..	..	..	..	..	..	..	..	..
36. Wallajah	..	..	..	..	..	..	..	..
37. Chidambaram	..	..	..	..	..	..	..	..
38. Cuddalore	..	..	..	..	..	..	..	..
39. Tanjore	2	..	2	..	3	..	3	..
40. Tiruvālūr	..	..	..	..	..	..	..	..
41. Kumbakōnam	..	..	..	..	..	..	..	..
42. Māyavaram	..	..	..	..	..	..	..	..
43. Mannārgudi	..	..	..	..	..	..	..	..
44. Negapatam	..	..	..	..	..	..	..	..
45. Trichinopoly	..	..	..	..	..	..	..	..
46. Srirangam	..	..	..	..	..	..	..	..
47. Karūr	..	..	..	..	1	..	1	..
48. Madura	..	..	..	..	..	..	..	..
49. Dindigul	..	1	..	1	..	..	..	..
50. Periyakulam	..	..	..	..	..	..	..	..
51. Palni	..	..	..	..	..	1	..	1
52. Kodaikānal	..	..	..	..	..	..	..	..
53. Tinnevelly	1	..	1	..	..	..	..	..
54. Palamcottah	1	..	1	..	..	..	..	..
55. Tuticorin	1	4	1	4	..	..	..	..
56. Srivilliputtūr	..	..	..	..	..	..	..	..
57. Virudupatti (a) ..	..	..	..	..	..	..	..	..
58. Coimbatore	..	..	..	..	..	..	..	..
59. Erode	..	..	..	..	..	1	..	1
60. Ootacamund	..	2	..	..	..	..	..	..
61. Coonoor	..	1	..	1	..	..	..	..
62. Salem	..	..	..	..	..	..	..	..
63. Mangalore	1	1	..	1	..	..	..	..
64. Cannanore	..	..	..	..	..	..	..	..
65. Tellicherry	..	..	..	..	..	..	..	..
66. Calicut	..	2	..	1	..	2	..	1
67. Palghat	..	..	..	..	..	..	..	..
68. Cochin	..	..	..	..	..	..	..	..
Total ..	13	27	10	19	24	21	(f) 25	18

* Given effect to in the next lease. † Recommendations were received late for consideration in 1915–16.
(a) Newly constituted during the year. (b) Will be closed from 1st April 1917.
(c) One of the shops was closed from 1st April 1916. (d) Closed from 1st April 1916.
(e) Changes were reserved for the year 1916–17. (f) Includes one shop recommended only for change of site.

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APPENDIX E (vide paragraph 22).

STATEMENT showing the Revenue per Gallon of Country Spirits in the Excise tracts of the Presidency during 1915–16.

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 realized per gallon of proof strength.	Proportionate rate of revenue per gallon of 30° under-proof.	Average selling price per gallon of 30° under-proof.
1	2	3	4	5	6	7	8
Tracts in which shops were sold separately.	GALS.	RS.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Ganjām	74,456	1,79,744	2 6 8	5 0 0	7 6 8	5 3 1	6 2 4
Vizagapatam { Certain agency tracts under excise.	13,630	21,258	1 12 6	0 15 0	2 11 6	1 14 5	3 1 5
Vizagapatam { Rest of the excise tracts	60,542	2,70,942	4 7 7	5 0 0	9 7 7	6 10 1	7 2 7
Gōdāvari	66,559	1,64,817	2 7 7	6 4 0	8 11 7	6 1 9	7 11 1
Kistna { Munagala and Lingagiri zamindaris ..	3,144	8,424	2 10 10	1 14 0	4 8 10	3 3 0	3 12 0
Kistna { Rest of the district	130,347	3,94,563	3 0 5	6 4 0	9 4 5	6 7 11	7 3 10
Guntūr	71,517	2,14,281	2 15 11	6 4 0	9 3 11	6 7 7	8 4 0
Nellore	38,706	1,24,353	3 3 5	6 4 0	9 7 5	6 10 0	8 6 5
Cuddapah	41,133	91,578	2 3 7	6 4 0	8 7 7	5 14 11	8 1 11
Anantapur	28,195	92,760	3 4 8	6 4 0	9 8 8	6 10 10	8 15 4
Bellary	38,892	1,20,102	3 1 6	6 4 0	9 5 6	6 8 8	7 7 7
Kurnool (including Banganapalle)	23,022	76,506	3 5 2	6 4 0	9 9 2	6 11 3	8 7 11
Madras	105,266	2,93,820	2 12 8	8 2 0	10 14 8	7 10 3	9 0 0
Chingleput { High duty area	7,589	20,340	2 10 11	8 2 0	10 12 11	7 9 1	9 0 9
Chingleput { Rest of the district	58,783	2,04,936	3 7 9	6 14 0	10 5 9	7 4 0	8 6 3
Chittoor	31,875	92,026	2 14 2	6 14 0	9 12 2	6 13 4	8 5 0
North Arcot	82,462	2,24,256	2 11 6	6 14 0	9 9 6	6 11 5	7 8 11
South Arcot { Frontier tracts	30,683	48,540	1 9 4	2 8 0	4 1 4	2 13 9	3 13 10
South Arcot { Rest of the district	82,077	2,55,352	3 1 9	6 14 0	9 15 9	6 15 10	8 2 3
Tanjore	49,080	1,90,782	3 14 2	6 14 0	10 12 2	7 8 6	8 13 10
Trichinopoly	64,701	2,41,860	3 11 10	6 14 0	10 9 10	7 6 11	8 10 6
Madura	50,892	1,74,108	3 6 9	6 14 0	10 4 9	7 3 5	8 6 8
Ramnād	25,509	1,01,346	3 15 7	6 14 0	10 13 7	7 9 6	9 10 5
Tinnevelly	47,208	1,78,647	3 12 7	6 14 0	10 10 7	7 7 5	8 7 0
Coimbatore	56,540	1,85,802	3 4 7	6 14 0	10 2 7	7 1 10	8 10 8
The Nilgiris	24,263	1,26,600	5 3 6	6 14 0	12 1 6	8 7 5	9 2 7
Salem	42,508	1,15,000	2 11 3	6 14 0	9 9 3	6 11 3	7 13 7
South Canara	77,201	1,01,806	1 5 1	4 6 0	5 11 1	3 15 9	5 11 8
Malabar (Wynaad taluk)	10,838	27,501	2 8 7	6 14 0	9 6 7	6 9 5	9 0 0
Do. (except Attapadi valley and Wynaad taluk).	53,942	86,937	1 9 9	4 6 0	5 15 9	4 3 0	6 0 0
Total ..	1,491,470	44,31,987	2 15 7	6 3 10	9 3 5	6 7 2	..

APPENDIX E-1 (vide paragraphs 24 to 30).

STATEMENT showing the number of shops and stills licensed and the rentals obtained in the several out-still areas * of the Presidency during 1915–16.

Tracts.	Population as per census of 1911.	Area in square miles.	Number of shop and still licenses.	Rentals.	Incidence of rents per head of the population.	Square miles per shop.	Population per shop.	Remarks.
				RS.	RS. A. P.			
Tracts in which Act I of 1886 and separate sales of shops and stills are in force.								
1. Ganjam	331,538	3,390	(a) 27	22,141	0 1 1	125·5	12,279	
2. Vizagapatam ..	872,652	11,647	(a) 337	3,15,193	0 5 9	34·6	2,589	
3. Gōdāvari	155,539	3,550	(b) 97	(e) 68,792	0 7 1	36·6	1,603	
Tracts in which Act I of 1886 and the renting system are in force.								
Malabar—								
1. Attapadi valley ..	6,699	(c) 200	(d) 9	1,163	0 2 9	22·2	744	
Anjengo	5,572	0·58	..	..	..	..	..	Leased to the Travancore State for Rs. 5,000 per annum.

* The systems in force in these tracts are described in detail in Appendix A on pages 28 and 29.
(a) Combined shop and still licenses.
(b) Includes seven combined still and shop licenses and 90 shop licenses and excludes seven stills opened for manufacture and wholesale vend only in the Polavaram Revenue division and the Bhadrāchalam taluk.
(c) Approximate.
(d) Only one still was worked for all the nine shops.
(e) Includes Rs. 16,006 being the duty on molasses arrack issued to depots in the Polavaram, Chodavaram and Yellavaram divisions.

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APPENDIX F (vide paragraph 34).

STATEMENT showing the progress of the Toddy Revenue in the Tree-tax areas of the Presidency during the official year 1915–16 as compared with 1914–15.

Districts.	1914–15. Rentals.	1914–15. Tree-tax.	1914–15. Total.	1915–16. First half-year. Rentals.	First half-year. Tree-tax.	Second half-year. Rentals.	Second half-year. Tree-tax.	Total rentals.	Total tree-tax.	Total revenue.	Increase or decrease + 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	32,187	85,321	1,17,508	17,771	29,106	14,150	49,232	31,921	78,338	1,10,259	– 7,249
Vizagapatam	71,305	1,41,842	2,13,147	41,417	43,764	42,976	1,03,266	84,393	1,47,030	2,31,423	+ 18,276
Gōdāvari	2,21,468	4,21,420	6,42,888	1,11,890	1,23,705	1,07,374	2,78,498	2,19,264	4,02,203	6,21,467	– 21,421
Kistna	4,20,476	5,30,168	9,50,644	2,23,247	1,24,280	2,35,054	3,74,416	4,58,301	4,98,696	9,56,996	+ 6,352
Guntūr	1,71,956	1,17,100	2,89,056	89,886	30,453	81,031	87,052	1,70,917	1,17,505	2,88,422	– 634
Nellore	1,07,920	1,41,528	2,49,448	56,069	53,408	58,102	89,718	1,14,171	1,43,126	2,57,297	+ 7,849
Cuddapah	1,14,678	67,825	1,82,503	57,349	21,463	57,013	42,966	1,14,362	61,429	1,78,791	– 3,712
Anantapur	5,90,427	3,36,118	9,26,545	3,22,023	1,01,998	2,62,607	2,05,396	5,81,630	3,10,394	8,95,024	– 31,521
Bellary	5,64,432	3,10,907	8,75,339	2,50,168	89,754	1,96,641	1,70,203	4,46,809	(a) 2,67,196	7,14,004	– 1,61,335
Kurnool (including Banganapalle).	5,43,295	3,49,243	8,92,538	2,69,986	1,02,760	2,38,274	2,05,716	5,08,260	3,08,476	8,16,736	– 75,802
Madras	3,82,771	2,86,723	6,69,494	1,83,960	1,30,144	1,73,040	1,48,489	3,57,000	2,78,633	6,35,633	– 33,861
Chingleput	4,87,242	7,12,579	11,99,821	2,63,370	2,91,742	2,54,724	3,63,972	5,18,094	6,55,714	11,73,808	– 26,013
Chittoor	2,06,937	1,59,434	3,66,371	1,07,628	64,827	1,04,127	94,144	2,11,755	1,58,971	3,70,726	+ 4,355
North Arcot	5,04,707	4,82,659	9,87,366	2,48,814	1,89,615	2,19,952	2,85,130	4,68,766	4,74,745	9,43,511	– 43,855
South Arcot	3,37,113	2,47,939	5,85,052	1,64,538	89,970	1,17,642	1,19,996	2,82,180	2,09,966	4,92,146	– 92,906
Tanjore	12,81,225	9,70,681	22,51,906	6,34,062	4,01,228	5,18,958	4,60,649	11,53,020	8,64,877	20,17,897	– 2,34,009
Trichinopoly	4,48,191	2,96,306	7,44,497	2,33,916	1,31,264	2,05,740	1,41,436	4,39,656	2,72,700	7,12,356	– 32,141
Madura	3,47,214	1,65,449	5,12,663	1,64,100	76,190	1,53,324	81,650	3,17,424	1,57,840	4,75,264	– 37,399
Ramnad	2,77,644	2,28,191	5,05,835	1,36,395	92,254	1,27,5[illegible]	1,39,016	2,63,994	2,31,270	4,95,264	– 10,571
Tinnevelly	2,05,112	2,23,928	4,29,040	1,03,353	85,536	1,06,608	1,59,931	2,09,961	2,45,467	4,55,428	+ 26,388
Coimbatore	7,06,857	4,95,670	12,02,527	3,53,496	2,11,912	3,05,998	2,33,557	6,59,494	4,45,469	11,04,963	– 97,564
Salem	6,56,738	4,94,875	11,51,613	3,54,179	2,18,059	3,29,766	2,46,905	6,83,945	4,64,964	11,48,909	– 2,704
South Canara	2,48,203	2,68,533	5,16,736	1,24,383	98,747	1,37,066	1,71,415	2,61,449	2,70,162	5,31,611	+ 14,875
Malabar	3,53,286	3,57,435	6,90,721	1,66,440	1,42,406	1,68,075	2,03,717	3,34,515	(b) 3,55,430	6,89,945	– 776
Total ..	92,81,384	78,71,874	1,71,53,258	46,78,440	29,55,585	42,15,841	44,51,469	(c) 88,94,281	74,23,599	1,63,17,880	– 8,35,378

(a) Includes Rs. 7,238 being the amount realized as transport duty on Hyderabad toddy.
(b) Includes Rs. 9,300 being tax on trees marked for the Chavakkat distillery, and includes Rs. 7 being the amount realized as transport duty on toddy imported from Cochin.
(c) Excludes Rs. 53 occasional license fees.

APPENDIX G (vide paragraph 34).

STATEMENT showing the percentage borne by Tree-tax and Shop Rentals to the Total Toddy Revenue.

Year.	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.		
1891-1892	38,05,792	16,90,890	54,96,682	69·2	30·8
1892-1893	36,26,133	21,40,017	57,66,150	62·9	37·1
1893-1894	38,03,746	23,80,639	61,84,385	61·5	38·5
1894-1895	39,43,598	25,44,478	64,88,076	60·8	39·2
1895-1896	39,92,584	28,35,418	68,28,002	58·5	41·5
1896-1897	37,45,720	32,78,899	70,24,619	53·3	46·7
1897-1898	33,17,999	38,68,218	71,86,217	46·2	53·8
1898-1899	31,86,490	37,54,180	69,40,670	45·9	54·1
1899-1900	31,84,350	37,59,823	69,44,173	45·8	54·2
1900-1901	33,31,602	37,87,288	71,18,890	46·8	53·2
1901-1902	36,26,460	37,88,074	74,14,534	48·9	51·1
1902-1903	39,58,547	39,66,060	79,24,607	49·95	50·05
1903-1904	44,24,191	43,62,911	87,87,102	50·3	49·7
1904-1905	48,92,721	44,30,281	93,23,002	52·5	47·5
1905-1906	50,60,000	45,30,316	95,90,316	52·8	47·2
1906-1907	48,73,227	50,63,562	99,36,789	49·0	51·0
1907-1908	49,35,320	58,25,563	1,07,60,883	45·9	54·1
1908-1909	54,36,063	61,13,472	1,15,49,535	47·1	52·9
1909-1910	59,67,995	64,35,759	1,24,03,754	48·1	51·9
1910-1911	64,55,598	65,89,669	1,30,45,267	49·5	50·5
1911-1912	70,16,882	69,26,457	1,39,43,339	50·3	49·7
1912-1913	77,91,889	74,34,924	1,52,26,813	51·2	48·8
1913-1914	86,95,008	79,40,954	1,66,35,962	52·3	47·7
1914-1915	92,84,364	78,57,905	1,71,42,269	54·2	45·8
1915-1916	88,96,603	(a) 74,14,299	1,63,10,902	54·5	45·5

(a) Includes transport duty on toddy imported from Hyderabad and Cochin, but excludes the tax on cocoanut trees marked for the Chavakkat distillery.

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APPENDIX H (vide paragraph 35).

STATEMENT showing the progress of the Toddy Revenue in the Tree-tax areas of the Presidency for the toddy years 1913-1914, 1914-1915 and 1915-1916.

Districts.	1913-1914.			1914-1915.			Increase or decrease in 1914-1915 as compared with 1913-1914.	1915-1916.			Increase or decrease in 1915-1916 as compared with 1914-1915.
	Rentals.	Tree-tax.	Total.	Rentals.	Tree-tax.	Total.		Rentals.	Tree-tax (up to July 1916).	Total.	
1	2	3	4	5	6	7	8	9	10	11	12
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Ganjam ..	28,828	83,748	1,12,576	35,544	88,154	1,23,698	+ 11,122	28,179	77,284	1,05,463	− 18,235
Vizagapatam ..	59,775	1,35,490	1,95,265	82,834	1,43,480	2,26,314	+ 31,049	85,947	1,54,790	2,40,737	+ 14,423
Gōdāvari ..	2,19,156	4,17,736	6,36,892	2,23,781	4,11,875	6,35,656	− 1,236	2,14,748	4,12,794	6,27,542	− 8,114
Kistna	3,94,405	5,24,604	9,19,009	4,46,496	5,31,300	9,77,796	+ 58,787	4,70,106	5,24,866	9,94,972	+ 17,176
Guntūr ..	1,64,188	1,19,761	2,83,949	1,79,772	1,12,788	2,92,560	+ 8,611	1,62,063	1,16,658	2,78,721	− 13,839
Nellore	1,03,715	1,38,521	2,42,236	1,12,053	1,40,130	2,52,183	+ 9,947	1,16,772	1,44,064	2,60,836	+ 8,653
Cuddapah ..	1,14,291	65,453	1,79,744	1,14,861	65,257	1,80,118	+ 374	1,13,901	67,887	1,81,788	+ 1,670
Anantapur ..	5,35,830	3,18,933	8,54,763	6,44,400	2,93,463	9,37,863	+ 83,100	5,25,213	3,04,936	8,30,149	−1,07,714
Bellary ..	6,14,013	3,86,145	10,00,158	5,07,990	3,12,988	8,20,978	− 1,79,180	3,83,814	† 2,78,681	6,62,495	−1,58,483
Kurnool (including Banganapalle).	5,48,523	3,53,363	9,01,886	5,39,913	3,24,936	8,64,849	− 37,037	4,76,547	3,09,758	7,86,305	− 78,544
Madras ..	3,83,460	4,03,642	7,87,102	3,78,420	3,53,101	7,31,521	− 55,581	3,46,080	3,77,130	7,23,210	− 8,311
Chingleput ..	4,43,208	5,89,879	10,33,087	5,29,848	5,77,785	11,07,633	+ 74,546	5,08,872	5,80,869	10,89,741	− 17,892
Chittoor ..	1,98,138	1,59,099	3,57,237	2,15,496	1,47,614	3,63,110	+ 5,873	2,08,254	1,60,364	3,68,618	+ 5,508
North Arcot ..	5,08,332	5,28,605	10,36,937	4,99,302	4,65,189	9,64,491	− 72,446	4,39,272	4,91,185	9,30,457	− 34,034
South Arcot ..	3,42,912	2,80,519	6,23,431	3,30,312	2,15,140	5,45,452	− 77,979	2,34,300	2,08,553	4,42,853	−1,02,599
Tanjore ..	12,88,134	9,78,808	22,66,942	12,72,216	9,02,394	21,74,610	− 92,332	10,36,860	‡ 8,65,177	19,02,037	−2,72,573
Trichinopoly ..	4,26,714	3,32,818	7,59,532	4,68,816	*3,02,667	7,71,483	+ 11,951	4,11,858	§ 2,90,042	7,01,900	− 69,583
Madura ..	3,63,648	1,81,412	5,45,060*	3,29,420	1,73,803	5,03,293	− 41,767	3,05,100	1,63,269	4,68,369	− 34,924
Rāmnād ..	2,78,178	2,18,960	4,97,138*	2,75,184	2,12,898	4,88,082	− 9,056	2,54,520	2,18,905	4,73,425	− 14,657
Tinnevelly ..	2,03,394	2,13,635	4,17,029	2,06,850	2,24,130	4,30,980	+ 13,951	2,17,428	2,44,598	4,62,026	+ 31,046
Coimbatore ..	7,03,668	5,01,822	12,05,490	7,08,489	4,67,605	11,76,094	− 29,396	6,11,400	4,47,451	10,58,851	−1,17,243
Salem	6,06,432	4,84,531	10,90,963	7,07,943	4,64,999	11,72,942	+ 81,979	6,59,532	4,37,863	10,97,395	− 75,547
South Canara ..	2,47,416	2,42,857	4,90,273	2,48,874	2,77,063	5,25,937	+ 35,664	2,73,851	2,69,155	5,43,006	+ 17,069
Malabar ..	3,70,536	2,90,442	6,60,978*	3,34,545	3,46,615	6,81,160	+ 20,182	3,35,304	‖ 3,42,863	6,78,167	− 2,993
Total ..	91,46,394	78,50,783	1,70,97,677*	93,93,429	75,55,374	1,69,48,803	− 1,48,874	84,19,921	74,89,142	1,59,09,063	−10,39,740

* Revised figure.
† Includes Rs. 3,767, being the amount realised up to end of June 1916 as transport duty on Hyderabad toddy.
‡ Includes Rs. 686, being the tax on the trees marked for Pudukkōttai shops.
§ Includes Rs. 724, do. do.
‖ Excludes Rs. 8,100, being the tax on the trees marked for the Chavakkat distillery, but includes Rs. 7 being the amount realised up to June 1916 as transport duty on Cochin toddy.

APPENDIX I (vide paragraph 47).

STATEMENT showing the quantities of Foreign Liquor imported into the Presidency by sea and the customs duty realized during the year 1915-16 as compared with 1913-14 and 1914-15.

Foreign liquor.	Quantity.			Duty.			Increase or decrease in 1915-16 as compared with 1914-15.	
	1913-14.	1914-15.	1915-16.	1913-14.	1914-15.	1915-16.	Quantity.	Duty.
1	2	3	4	5	6	7	8	9
	GALS.	GALS.	GALS.	RS.	RS.	RS.	GALS.	RS.
Ale, beer and porter ..	417,370	317,801	201,529	79,923	60,405	38,276	− 116,272	− 22,129
Cider and other fermented liquors.	13,706	4,498	3,031	509	445	629	− 1,467	+ 184
Spirits and liquors—								
Whiskey	86,086	81,224	85,045	6,94,045	7,17,595	6,33,379	+ 3,821	− 84,216
Brandy	58,117	45,349	57,739	4,47,021	3,77,612	4,00,177	+ 12,390	+ 22,565
Gin	17,412	16,571	16,415	1,34,996	1,28,052	1,18,679	− 156	− 9,373
Rum	1,875	1,982	1,950	24,481	23,563	18,945	− 32	− 4,618
Liqueurs	1,304	743	676	33,315	19,031	28,738	− 67	+ 9,707
Spirits—other sorts—								
Colombo, Cochin, Java and Italian arrack.	(a) 381	..	(a) 194	46,491	40,779	44,067	+ 1,142	+ 3,288
Rectified and other spirits.	10,694	2,279	3,227					
Wines	58,304	42,034	45,929	93,830	65,335	73,422	+ 3,895	+ 8,087
Spirit in drugs, medicines or chemicals.	11,073	8,899	9,984	53,612	50,115	59,378	+ 1,085	+ 9,263
Spirit perfumed ..	1,367	746	1,126	.. *	.. *	.. *	+ 380	.. *
Spirit denatured ..	95	95	123	12	12	9	+ 28	− 3
Total ..	677,784	522,221	426,968	16,08,242	14,82,944	14,15,699	− 95,253	− 67,245

* Duty included under "liqueurs." (a) The whole quantity represents Colombo arrack.

APPENDIX J (vide paragraphs 47 and 62).

STATEMENT showing the quantities of potable and denatured spirits excised at distilleries at the tariff and ad valorem rates, respectively, during 1915-16 as compared with 1914-15.

Where excised.	Potable Spirits.				Denatured Spirits.			
	Quantity.		Duty.		Quantity.		Duty.	
	1914-15.	1915-16.	1914-15.	1915-16.	1914-15.	1915-16.	1914-15.	1915-16.
1	2	3	4	5	6	7	8	9
	PROOF GALLONS.	PROOF GALLONS.	RS.	RS.	GALLONS.	GALLONS.	RS.	RS.
Samalkot distillery ..	793	2,316	7,430	21,907	561	472	50	44
Nellikuppam do. ..	1,483	(a) 1,552	12,746	13,457	16,381	(b) 17,322	1,202	1,276
Chāvakkāt do. ..	154	(c) 57	1,444	537	..	..	..	..
Bonded warehouse, Madras.	12,023	11,499	1,12,714	1,09,554	..	..	..	..
Total ..	14,453	(d) 15,424	1,34,334	1,45,455	16,942	17,794	1,252	1,320

(a) Includes 40·2 proof gallons issued to Pudukkōttai,
" 8·7 " Native Cochin,
" 61·0 " Non-Government Colleges in the Presidency free of duty, for laboratory purposes, and
" 436·2 " F. L. 13 (a) licensees at Rs. 7-13-0 per proof gallon.

(b) Includes 146 gallons issued to Travancore,
" 100 " Bangalore,
" 73 " Native Cochin,
" 40 " Pondicherry, and
" 23·3 " Non-Government Colleges, free of duty, for laboratory purposes.

(c) Includes 11·2 proof gallons issued to Native Cochin.

(d) Of this, 1,128·8 proof gallons were issued after 1st March 1916 at Rs. 11-4-0 per proof gallon.

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APPENDIX K (vide paragraph 119).

STATEMENT showing the Convictions, etc., under the Opium Act and Rules during 1915-16.

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, etc.
	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.		RS. A. P.	RS. A. P.
1. Ganjām	27	27	3	3	21	775	26	84 1 11	357 12 0
2. Vizagapatam ..	16	16	..	1	15	310	13	100 2 0	67 8 0
3. Gōdāvari	22	23	2	1	20	585	22	86 0 0	202 0 0
4. Kistna	10	10	3	..	8	270	10	86 11 0	86 0 0
5. Guntūr	6	6	1	..	5	120	7	9 3 11	36 4 0
6. Nellore	2	2	1	..	1	25	2	4 10 0	12 0 0
7. Cuddapah ..	..	..	..	..	..	..	..	..	..
8. Anantapur ..	1	1	..	..	1	100	1	4 6 0	25 0 0
9. Bellary	2	2	..	..	2	30	2	3 8 9	10 0 0
10. Kurnool	7	7	..	2	6	145	7	32 9 0	70 0 0
11. Madras	41	43	4	5	34	2,113	1	37 0 0	1,058 8 0
12. Chingleput ..	5	5	..	..	5	155	5	6 6 6	60 0 0
13. Chittoor	5	5	..	..	5	175	5	20 12 0	60 0 0
14. North Arcot ..	10	10	..	..	10	325	10	83 5 4	..
15. South Arcot ..	4	4	..	1	3	25	4	4 3 0	10 0 0
16. Tanjore	12	12	5	3	5	385	12	71 9 10	155 0 0
17. Trichinopoly ..	9	11	5	3	5	535	9	764 14 6	5 0 0
18. Madura	14	14	3	1	10	220	14	27 3 0	85 0 0
19. Ramnad	1	1	..	..	1	30	1	2 10 6	20 0 0
20. Tinnevelly ..	8	9	1	1	7	465	8	54 15 6	51 8 0
21. Coimbatore ..	3	3	..	..	3	75	3	4 9 0	25 0 0
22. The Nilgiris ..	..	..	..	..	..	..	..	..	..
23. Salem	4	4	..	..	4	100	4	4 14 0	10 0 0
24. South Canara ..	2	2	..	1	1	30	2	13 8 0	25 0 0
25. Malabar	5	5	1	..	4	95	5	5 5 5	25 0 0
Total ..	216	222	29	22	176	7,088	173	1,512 9 2	2,456 8 0

NOTE.—(1) Five persons were both fined and imprisoned.
(2) The difference between columns 2 and 8 is due to confiscations not having been ordered in 46 cases. There were three cases of confiscations without convictions.

APPENDIX L (vide paragraph 119).

STATEMENT showing the Classification of the Cases convicted under the Opium Act and Rules during 1915-16.

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. Ganjām	..	21	2	..	1	3	27
2. Vizagapatam	..	8	..	..	..	8	16
3. Gōdāvari	..	18	3	..	..	1	22
4. Kistna	..	8	1	..	..	1	10
5. Guntūr	..	3	..	1	..	2	6
6. Nellore	..	1	1	..	..	..	2
7. Cuddapah	..	..	..	..	..	..	..
8. Anantapur	..	1	..	..	..	..	1
9. Bellary	..	2	..	..	..	..	2
10. Kurnool	..	6	1	..	..	..	7
11. Madras	1	15	..	..	24	1	41
12. Chingleput	..	..	..	..	..	5	5
13. Chittoor	..	5	..	..	..	..	5
14. North Arcot	..	6	3	..	1	..	10
15. South Arcot	..	4	..	..	..	..	4
16. Tanjore	3	6	3	..	..	..	12
17. Trichinopoly	..	3	..	4	2	..	9
18. Madura	..	2	..	7	4	1	14
19. Ramnad	..	1	..	..	..	..	1
20. Tinnevelly	1	4	1	2	..	..	8
21. Coimbatore	..	..	3	..	..	..	3
22. The Nilgiris	..	..	..	..	..	..	..
23. Salem	..	4	..	..	..	..	4
24. South Canara	..	2	..	..	..	..	2
25. Malabar	..	3	1	1	..	..	5
Total ..	5	123	19	15	32	22	216

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APPENDIX M (vide paragraphs 96–110).

CLASSIFIED Statement of Offences against the Abkāri Laws reported in the several sub-divisions during the year 1915–16.

Sub-divisions.	Offences relating to foreign liquor, arrack and toddy revenue.											Offences relating to intoxicating drugs.							
	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, etc.).	Total.	Illicit cultivation of the hemp plant.	Smuggling.	Illicit transport.	Unlicensed sales.	Possession without license.	Other offences.	Total.	Grand total.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
1. Waltair ..	71	213	28	52	66	87	..	94	10	298	919	..	4	5	5	7	2	23	942
2. Cocanada ..	14	35	339	87	58	169	..	103	1	563	1,309	3	2	..	1	2	..	8	1,317
3. Masulipatam ..	4	21	165	110	93	97	..	143	1	860	1,494	1	1	1	2	21	..	26	1,520
4. Nellore ..	..	21	117	32	100	42	..	23	1	210	546	2	..	1	5	2	..	10	556
5. Arcot ..	..	188	442	148	242	149	..	108	9	747	2,033	12	..	7	13	20	1	53	2,086
6. Bellary ..	67	110	146	436	107	173	1	41	8	731	1,820	6	10	3	10	12	..	41	1,861
7. Chingleput ..	..	1	133	35	76	46	..	52	6	122	470	1	1	..	3	..	..	5	475
8. Cuddalore ..	64	..	162	68	216	65	..	120	9	255	959	19	..	..	3	4	..	26	985
9. Negapatam ..	4	..	84	30	88	60	6	8	4	50	334	..	1	..	..	1	1	3	337
10. Trichinopoly ..	2	160	638	181	380	86	..	136	40	99	1,722	4	2	6	24	17	16	69	1,791
11. Tinnevelly ..	1	..	1,157	76	97	131	..	32	3	63	1,560	..	5	1	6	10	1	23	1,583
12. Malabar ..	18	275	1,364	326	119	700	..	108	4	101	3,015	1	1	..	6	2	..	10	3,025
13. Excise Inspector for Railways.	..	..	..	1	..	..	..	..	..	..	1	2	2	..	..	3	1	8	9
Total 1915–16.	245	1,024	4,775	1,582	1,641	1,745	7	968	96	4,099	16,182	51	29	24	78	101	22	306	* 16,487

APPENDIX N (vide paragraphs 97 and 111).

STATEMENT of Offences against the Abkāri Laws dealt within the Presidency during the year 1915–16.

APPENDIX N.

STATEMENT of Offences against the Abkāri Laws dealt within the Presidency during the year 1915–16.

(*vide* paragraphs 97 and 111).

Excise Administrative Sub-divisions.	Pending at the beginning of the year.		Reported during the year 1915–16 (exclusive of unsuccessful house searches).		Total.		DISPOSAL OF CASES BY THE DEPARTMENT. Released by the Department. I. For being in possession of country spirits 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 Abkāri Act for the first time.		
	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.	Cases.	Percentage.	Persons.	Cases.	Percentage.	Persons.
1	2	3	4	5	6	7	8	9	10	11	12	13
1. Waltair	* 76	81	945	1,040	1,021	1,121	..	..	..	..	..	2
2. Cocanada ..	* 191	204	1,319	1,421	1,510	1,625	..	..	..	9	0·6	15
3. Masulipatam ..	* 151	151	1,529	1,629	1,680	1,780	6	0·4	6	24	1·4	36
4. Nellore	* 60	65	557	649	617	714	..	..	..	16	2·6	20
5. Arcot	214	243	2,086	2,327	2,300	2,570	3	0·1	5	62	2·7	75
6. Bellary	* 132	149	1,861	2,017	1,993	2,166	4	0·2	4	12	0·6	18
7. Chingleput ..	* 41	48	475	597	516	645	1	0·2	1	27	5·2	37
8. Cuddalore ..	* 86	90	985	1,035	1,071	1,126	5	0·5	5	37	3·4	40
9. Negapatam ..	19	24	339	388	358	412	..	..	..	16	4·5	19
10. Trichinopoly ..	* 79	90	1,802	1,966	1,881	2,056	2	0·1	5	27	1·4	30
11. Tinnevelly ..	127	118	1,592	1,634	1,719	1,752	..	..	..	1	0·1	1
12. Malabar	* 179	192	3,047	3,348	3,226	3,540	3	0·1	4	22	0·7	29
13. Excise Inspector for Railways.	1	1	9	13	10	14	..	..	..	..	..	..
Total .. 1915–16..	* 1,356	1,456	16,546	18,064	17,902	19,520	24	0·1	30	253	1·4	322
Total .. 1914–15..	941	1,047	17,914	19,495	18,855	20,542	12	0·1	20	342	1·8	440

* Revised figure.

Excise Administrative Sub-divisions.	III. On proof of ignorance or inadvertence.			IV. For want of proof.			Total.			Sent for trial.		Revenue Districts.	
	Cases.	Percentage.	Persons.	Cases.	Percentage.	Persons.	Cases.	Percentage.	Persons.	Cases.	Percentage.		
1	14	15	16	17	18	19	20	21	22	23	24	25	
1. Waltair	13	1·3	27	39	3·8	55	52	5·1	84	411	40·3	Ganjām and the whole of the Vizagapatam district with the exception of the portions comprised in the Cocanada Sub-division.	1
2. Cocanada	62	4·1	82	40	2·6	74	111	7·3	171	459	30·4	Anakāpalle zamindari division, the ordinary tracts of the Viravalli zamindari division, the Sarvasiddhi taluk and the ordinary tracts of the Golgonda taluk of the Vizagapatam district; Gōdavari; and the Bhīmavaram, Narasapur, Ellore, Tanuku and Yernagūdem taluks of the Kistna district.	2
3. Masulipatam	19	1·1	28	35	2·1	59	84	5·0	129	251	14·9	The remaining portion of the Kistna district and Guntūr with the exception of the portion included in the Nellore Sub-division.	3
4. Nellore	6	1·0	14	26	4·2	49	48	7·8	83	209	33·9	The remaining portion of the Guntūr district and Nellore district.	4
5. Arcot	61	2·7	91	96	4·2	150	222	9·7	322	1,260	54·8	Cuddapah, Chittoor and Salem and the North Arcot district except the portion included in the Cuddalore Sub-division.	5
6. Bellary	30	1·5	55	66	3·3	100	112	5·6	177	685	34·4	Bellary, Anantapur and Kurnool including the Banganapalle State.	6
7. Chingleput	27	5·2	48	21	4·1	35	76	14·7	121	222	43·0	Chingleput and Madras.	7
8. Cuddalore	28	2·6	31	13	1·2	28	83	7·7	104	369	34·5	South Arcot and the Shiyāli and Māyavaram taluks of the Tanjore district with the exception of a few villages of the latter taluk and the portion of the North Arcot district not included in the Arcot Sub-division.	8
9. Negapatam	21	5·8	29	14	3·9	21	51	14·2	69	131	36·6	The whole of the Tanjore district with the exception of the portions comprised in the Cuddalore and Trichinopoly Sub-divisions, the area included within the magisterial jurisdiction of the Deputy Tahsildar sub-Magistrate of Tiruvādanai and Tiruppattūr in the Rāmnād district.	9
10. Trichinopoly	41	2·2	59	34	1·8	89	104	5·5	183	1,108	58·9	*Trichinopoly*, the Tanjore, Kumbakōnam and Pāpanāsam taluks of the Tanjore district, the whole of the Madura district, the Nilgiris except the Gūdalūr taluk, Coimbatore and the Attapadi valley of the Malabar district.	10
11. Tinnevelly	29	1·6	33	22	1·3	33	52	3·0	67	1,184	68·9	The Rāmnād except the portion included in the Negapatam Sub-division and Tinnevelly.	11
12. Malabar	166	5·1	275	48	1·5	90	239	7·4	398	2,046	63·4	The Gūdalūr taluk of the Nilgiris, South Canara and Malabar with the exception of the portion included in the Trichinopoly Sub-division.	12
13. Excise Inspector for Railways.	..	..	..	..	..	..	..	..	..	9	90·0	Throughout the Presidency.	13
Total 1915–16	503	2·8	773	454	2·6	783	1,234	6·9	1,908	8,344	46·6		
Total 1914–15	679	3·6	944	499	2·6	770	1,532	8·1	2,174	8,736	46·3		

APPENDIX N

Statement of Offences against the Abkāri Laws dealt

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.
	26	27	28	29	30	31	32	33	34	35	36	37
1. Waltair	512	50·1	975	95·5	46	4·5	30	34	411	446	441	480
2. Cocanada	830	55·6	1,400	92·7	110	7·3	28	32	469	478	487	510
3. Masulipatam	1,245	74·1	1,580	94·0	100	6·0	12	15	251	280	263	295
4. Nellore	331	53·6	588	95·3	29	4·7	6	8	209	235	215	243
5. Arcot	666	28·9	2,148	93·4	152	6·6	106	*128	1,260	1,359	1,366	1,487
6. Bellary	1,039	52·1	1,836	92·1	157	7·9	36	43	685	730	721	773
7. Chingleput	206	40·0	504	97·7	12	2·3	21	24	222	277	243	301
8. Cuddalore	587	54·8	1,039	97·0	32	3·0	23	* 24	369	381	392	405
9. Negapatam	169	47·2	351	98·0	7	2·0	19	23	131	145	150	168
10. Trichinopoly ..	519	27·6	1,731	92·0	150	8·0	115	119	1,108	1,172	1,223	1,291
11. Tinnevelly	409	23·8	1,645	95·7	74	4·3	140	143	1,184	1 206	1,324	1,349
12. Malabar	829	25·7	3,114	96·5	112	3·5	193	205	2,046	2,133	2,239	2,338
13. Excise Inspector for Railways.	..	..	9	90·0	1	10·0	3	5	9	13	12	18
Total .. 1915-16 ..	7,342	41·0	16,920	94·5	982	5·5	732	803	8,344	8,866	9,076	9,658
Total .. 1914-15 ..	7,425	39·4	17,693	93·8	1,162	6·2	667	718	8,736	9,345	9,403	10,063

* Revised figure.

(vide paragraphs 97 and 111)—*cont.*

within the Presidency during the year 1915-16—*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.		
38	39	40	41	42	43	44	45	46	47	48	49	50	51	52	
443	92·3	6	1·2	6	1·3	25	5·2	..	..	..	..	..	..	Ganjām and the whole of the Vizagapatam district with the exception of the portions comprised in the Cocanada Sub-division.	1
446	87·4	8	1·6	26	5·1	30	5·9	..	..	..	..	..	..	Anakāpalle zamindari division, the ordinary tracts of the Viravalli zamindari division, the Sarvasiddhi taluk and the ordinary tracts of the Golgonda taluk of the Vizagapatam district; Gōdāvari; and the Bhīmavaram, Narasapur, Ellore, Tanuku and Yernagūdem taluks of the Kistna district.	2
238	80·7	19	6·4	..	..	38	12·9	..	..	..	..	..	..	The remaining portion of the Kistna district and Guntūr with the exception of the portion included in the Nellore Sub-division.	3
191	78·6	10	4·1	1	0·4	41	16·9	..	..	..	..	..	..	The remaining portion of the Guntūr district and Nellore district.	4
1,372	92·3	47	3·1	28	1·9	40	2·7	..	..	..	..	..	..	Cuddapah, Chittoor and Salem and the North Arcot district except the portion included in the Cuddalore Sub-division.	5
650	84·1	21	2·7	28	3·6	74	9·6	..	..	..	..	..	..	Bellary, Anantapur and Kurnool including the Banganapalle State.	6
260	86·4	8	2·7	16	5·3	17	5·6	..	..	..	..	..	..	Chingleput and Madras.	7
347	85·7	7	1·7	1	0·3	50	12·3	..	..	..	..	..	..	South Arcot and the Shiyāli and Māyavaram taluks of the Tanjore district with the exception of a few villages of the latter taluk and the portion of the North Arcot district not included in the Arcot Sub-division.	8
156	92·8	4	2·4	..	..	8	4·8	..	..	..	..	..	..	The whole of the Tanjore district with the exception of the portions comprised in the Cuddalore and Trichinopoly Sub-divisions, the area included within the magisterial jurisdiction of the Deputy Tahsildar Sub-Magistrate of Tiruvadanai and Tiruppattūr in the Ramnād district.	9
1,140	88·3	27	2·1	..	..	124	9·6	..	..	..	..	..	..	Trichinopoly, the Tanjore, Kumbakōnam and Pāpanāsam taluks of the Tanjore district, the whole of the Madura district, the Nilgiris except the Gūdalūr taluk, Coimbatore and the Attapadi valley of the Malabar district.	10
1,268	94·0	8	0·6	..	..	75	5·4	1	1	1	1	..	..	The Ramnād except the portion included in the Negapatam Sub-division and Tinnevelly.	11
2,209	94·5	26	1·1	..	..	103	4·4	..	..	..	..	..	..	The Gūdalūr taluk of the Nilgiris, South Canara and Malabar with the exception of the portion included in the Trichinopoly Sub-division.	12
10	55·5	3	16·7	..	..	5	27·8	..	..	..	..	..	..	Throughout the Presidency.	13
8,730	90·4	194	2·0	106	1·1	628	6·5	1	1	1	1	..	..		
9,078	90·2	200	2·0	1	..	784	7·8	..	..	..	..	..	..		

APPENDIX O (vide paragraph 112).

STATEMENT showing the number of cases in which arrests were declared illegal during the year 1915–16.

Sub-divisions	By officers of the department.	By Police.	By Village Magistrates, etc.	Total.	Percentage to total number of cases disposed of.
1	2	3	4	5	6
1. Waltair	..	..	..	..	..
2. Cocanada	..	..	..	..	..
3. Masulipatam	..	..	..	..	..
4. Nellore	1	..	..	1	0·05
5. Arcot	..	..	..	..	..
6. Bellary	..	..	..	..	..
7. Chingleput	..	..	..	..	..
8. Cuddalore	..	..	..	..	..
9. Negapatam	..	..	..	..	..
10. Trichinopoly	1	..	2	3	0·2
11. Tinnevelly	..	..	..	..	..
12. Malabar	..	..	..	..	..
13. Excise Inspector for Railways	..	..	..	..	..
Total 1915–16	2	..	2	4	0·02
Total 1914–15	2	..	..	2	0·01

APPENDIX P (vide paragraph 115).

STATEMENT showing the amount of rewards granted in each sub-division during the year 1915–16.

Sub-divisions.	Amount of rewards granted. RS.
1. Waltair	3,220
2. Cocanada	3,261
3. Masulipatam	2,259
4. Nellore	1,390
5. Arcot	9,629
6. Bellary	7,451
7. Chingleput	1,927
8. Cuddalore	2,060
9. Negapatam	826
10. Trichinopoly	4,642
11. Tinnevelly	4,907
12. Malabar	11,326
13. Excise Inspector for Railways	131
Total 1915–16	53,029
Total 1914–15	52,448

APPENDIX Q (vide paragraph 117).

STATEMENT showing the number of inspections of depôts and shops made by departmental officers in the several sub-divisions during the official year 1915–16.

Sub-divisions.	Depôts.	Shops.	Total.
1. Waltair	526	17,446	17,972
2. Cocanada	545	24,189	24,734
3. Masulipatam	495	23,001	23,496
4. Nellore	417	10,303	10,720
5. Arcot	965	37,285	38,250
6. Bellary	716	30,247	30,963
7. Chingleput	225	14,793	15,018
8. Cuddalore	588	19,600	20,188
9. Negapatam	159	9,013	9,172
10. Trichinopoly	1,142	29,894	31,036
11. Tinnevelly	464	13,151	13,615
12. Malabar	781	30,451	31,232
Total 1915–16	7,023	259,373	266,396
Total 1914–15	7,253	271,074	278,327
Total 1913–14	7,469	317,309	324,778

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APPENDIX Q-1 (vide paragraph 118).

TABLE showing convictions for drunkenness in the municipal areas in Madras during 1915–16 and two previous years.

Name of municipality.	Population as per census of 1911.	1913–14.		1914–15.		1915–16.	
		Number of persons convicted for drunkenness.	Proportion to 10,000 of population.	Number of persons convicted for drunkenness.	Proportion to 10,000 of population.	Number of persons convicted for drunkenness.	Proportion to 10,000 of population.
1	2	3	4	5	6	7	8
Berhampur	31,456	39	12·4	42	13·4	44	14·0
Chicacole	17,852	37	20·7	34	19·0	43	24·1
Parlâkimedi	18,370	11	6·0	41	22·3	20	10·9
Anakâpalle	20,625	14	6·8	41	19·9	33	16·0
Vizagapatam	43,413	125	28·8	168	38·7	324	74·6
Bimlipatam	9,314	221	237·3	47	50·4	14	15·0
Vizianagram	37,550	237	63·1	186	49·5	187	49·8
Cocanada	54,110	804	148·6	723	133·6	198	36·6
Rajahmundry	48,417	88	18·2	57	11·8	40	8·3
Peddapuram (a)	15,436	..	..	..	..	34	22·0
Masulipatam	42,123	76	18·0	79	18·8	31	7·4
Bezwada	32,867	105	31·9	77	23·4	22	6·7
Ellore	37,819	193	51·0	98	25·9	57	15·1
Guntûr	40,529	157	38·7	75	18·5	82	20·2
Ongole	13,286	17	12·8	16	12·0	59	44·4
Tenali	18,195	19	10·4	18	9·9	17	9·3
Narasaraopet (a)	8,743	..	..	..	..		
Nellore	33,246	132	39·7	138	41·5	154	46·3
Cuddapah	17,807	83	46·6	68	38·2	69	38·7
Anantapur	8,457	74	87·5	48	56·8	69	81·6
Bellary	34,956	560	160·2	355	101·6	298	85·3
Adôni	31,645	119	37·6	98	31·0	39	12·3
Hospet	16,937	106	62·6	48	28·3	35	20·7
Kurnool	26,040	253	97·2	200	76·8	236	90·6
Nandyal	16,230	64	39·4	56	34·5	44	27·1
Madras	518,660	3,767	72·6	3,539	68·2	3,718	71·7
Chingleput	11,626	35	30·1	50	43·0	51	43·9
Conjeeveram	53,864	309	57·4	297	55·1	388	72·0
Tirupati	16,701	150	89·8	252	150·9	147	88·0
Vellore	49,746	238	47·8	132	26·5	226	45·4
Gudiyattam	23,390	46	19·7	39	16·7	53	22·7
Tiruppattûr	10,470	70	66·9	120	114·6	40	38·2
Vaniyambadi	20,406	65	31·9	54	26·5	2	1·0
Tiruvannâmalai	21,244	154	72·5	234	110·1	233	109·7
Walajah	9,962	46	46·2	103	103·4	84	84·3
Cuddalore	56,574	242	42·8	186	32·9	163	28·8
Chidambaram	21,327	146	68·5	86	40·3	43	20·2
Tanjore	60,341	103	17·1	63	10·4	17	2·8
Kumbakônam	64,647	155	24·0	248	38·4	..	..
Mâyavaram	27,121	52	19·2	14	5·2	21	7·7
Negapatam	60,168	189	31·4	267	44·4	183	30·4
Mannârgudi	21,398	12	5·6	23	10·7	22	10·3
Tiruvalûr	16,408	..	..	Newly formed.		5	3·0
Trichinopoly	123,512	516	41·8	485	39·3	558	45·2
Srirangam	24,799	162	65·3	153	61·7	26	10·5
Karur	17,674	162	91·7	111	62·8	59	33·4
Madura	134,130	224	16·7	354	26·4	289	21·5
Periyakulam	18,715	12	6·4	22	11·8	..	..
Dindigul	25,052	34	13·6	43	17·2	51	20·4
Palni	13,211	45	34·1	142	107·5	..	..
Kodaikânal	2,906	12	41·3	..	..	4	13·8
Srivilliputtûr	29,066	18	6·2	32	11·0	10	3·4
Virudupatti (a)	..	..	..	..		..	..
Palamcottah	44,909	14	3·1	9	2·0	32	7·1
Tinnevelly	44,805	55	12·3	49	10·9	80	17·9
Tuticorin	40,185	111	27·6	61	15·2	42	10·5
Coimbatore	47,007	256	54·5	332	70·6	288	61·3
Erode	16,701	169	101·2	67	40·1	44	26·3
Coonoor	9,933	65	65·4	71	71·5	164	165·1
Ootacamund	18,829	42	22·3	53	28·1	56	29·7
Salem	59,153	677	114·4	448	75·7	432	73·0
Mangalore	48,412	31	6·4	35	7·2	66	13·6
Cannanore	28,957	17	5·9	27	9·3	9	3·1
Tellicherry	29,258	6	2·1	10	3·4	26	8·9
Calicut	78,417	153	19·5	162	20·7	236	30·1
Palghat	44,319	42	9·5	35	7·9	19	4·3
Cochin	20,023	21	10·5	55	27·5	24	12·0

(a) Newly formed.

APPENDIX R (vide paragraphs 122-128).

STATEMENT showing the Demand, Collection and Balance of Excise (Abkāri and Opium) Revenue in the several districts of the Madras Presidency for the year 1915-16.

Country Spirits.

Districts.	Demand.			Collection.			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.
Ganjām ..	106	5,80,309	5,80,415	106	5,79,487	5,79,593	..	..	..	..	822	822
Vizagapatam ..	..	9,32,153	9,32,153	..	9,26,864	9,26,864	..	403	403	..	4,886	4,886
Gōdāvari ..	548	6,67,123	6,67,671	451	6,65,604	6,66,055	..	78	78	97	1,441	1,538
Kistna ..	25	12,55,019	12,55,044	..	12,54,238	12,54,238	25	351	376	..	430	430
Guntūr ..	790	6,82,110	6,82,900	..	6,82,018	6,82,018	790	92	882	..	..	..
Nellore ..	530	3,75,231	3,75,761	530	3,74,794	3,75,324	..	5	5	..	432	432
Cuddapah ..	132	3,52,409	3,52,541	132	3,52,409	3,52,541	..	..	..	..	..	..
Anantapur ..	526	2,70,789	2,71,315	526	2,70,687	2,71,213	..	..	..	..	102	102
Bellary ..	336	3,67,325	3,67,661	127	3,67,141	3,67,268	129	107	236	80	77	157
Kurnool * ..	630	2,21,973	2,22,603	147	2,21,289	2,21,436	300	..	300	183	684	867
Madras ..	18,638	11,44,923	11,63,561	18,638	11,44,923	11,63,561	..	..	..	..	..	..
Chingleput ..	184	7,04,847	7,05,031	167	7,02,881	7,03,048	..	..	..	17	1,966	1,983
Chittoor ..	..	3,11,225	3,11,225	..	3,11,191	3,11,191	..	..	..	..	34	34
North Arcot ..	2,183	8,12,378	8,14,561	2,183	8,12,378	8,14,561	..	..	..	..	..	..
South Arcot ..	19,119	9,65,304	9,84,423	11,942	9,56,110	9,68,052	436	..	436	6,741	9,194	15,935
Tanjore ..	1,617	5,38,570	5,40,187	1,433	5,36,976	5,38,409	..	..	..	184	1,594	1,778
Trichinopoly ..	907	7,03,786	7,04,693	194	7,01,201	7,01,395	618	..	618	95	2,585	2,680
Madura ..	405	5,24,014	5,24,419	85	5,23,400	5,23,485	320	..	320	..	614	614
Rāmnād ..	215	2,79,084	2,79,299	132	2,78,700	2,78,832	83	..	83	..	384	384
Tinnevelly ..	..	5,08,363	5,08,363	..	5,08,148	5,08,148	..	..	..	..	215	215
Coimbatore ..	159	5,80,047	5,80,206	159	5,79,995	5,80,154	..	..	..	..	52	52
The Nilgiris ..	..	2,93,381	2,93,381	..	2,93,381	2,93,381	..	..	..	..	..	..
Salem ..	..	4,10,033	4,10,033	..	4,09,255	4,09,255	..	755	755	..	23	23
South Canara ..	18	4,42,902	4,42,920	18	4,42,793	4,42,811	..	109	109	..	..	..
Malabar ..	177	4,29,179	4,29,356	168	4,29,122	4,29,290	9	30	39	..	27	27
Total ..	47,245	1,43,52,477	1,43,99,722	37,138	1,43,24,985	1,43,62,123	2,710	1,930	4,640	7,397	25,562	32,959

Toddy.

Districts.	Demand.			Collection.			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.
Ganjām ..	3,160	1,10,905	1,14,065	3,090	1,07,642	1,10,732	..	..	..	70	3,263	3,333
Vizagapatam ..	582	2,31,423	2,32,005	582	2,31,213	2,31,795	..	..	..	..	210	210
Gōdāvari ..	16,046	6,23,090	6,39,136	15,666	6,07,145	6,22,811	94	42	136	286	15,903	16,189
Kistna ..	629	9,56,996	9,57,625	593	9,55,151	9,55,744	36	553	589	..	1,292	1,292
Guntūr ..	399	2,88,422	2,88,821	258	2,87,377	2,87,635	141	228	369	..	817	817
Nellore ..	1,563	2,57,297	2,58,860	1,563	2,53,210	2,54,773	..	129	129	..	3,958	3,958
Cuddapah ..	1,223	1,78,809	1,80,032	1,223	1,78,150	1,79,373	..	..	..	..	659	659
Anantapur ..	7,144	8,95,054	9,02,198	6,291	8,85,888	8,92,089	281	..	281	662	9,166	9,828
Bellary ..	9,379	7,14,004	7,23,383	2,729	7,11,505	7,14,234	1,471	742	2,213	5,179	1,757	6,936
Kurnool * ..	11,205	8,16,736	8,27,941	9,681	8,12,800	8,22,481	1,397	372	1,769	127	3,564	3,691
Madras ..	9,217	6,35,633	6,44,850	14,403	6,34,293	6,48,606	2,998	..	2,998	1,816	1,430	3,246
Chingleput ..	11,690	11,73,808	11,85,498	6,452	11,67,616	11,74,068	1,059	1,256	2,315	4,179	4,936	9,115
Chittoor ..	297	3,70,726	3,71,023	200	3,70,097	3,70,297	97	229	326	..	400	400
North Arcot ..	3,945	9,43,511	9,47,456	2,521	9,39,928	9,42,449	1,054	472	1,526	370	3,111	3,481
South Arcot ..	14,568	4,92,151	5,06,719	12,282	4,77,706	4,89,988	56	78	134	2,230	14,367	16,597
Tanjore ..	24,261	20,17,897	20,42,158	16,986	20,05,056	20,22,042	1,452	1,031	2,483	5,823	11,810	17,633
Trichinopoly ..	2,712	7,12,356	7,15,068	2,187	7,08,741	7,10,928	254	..	254	271	3,615	3,886
Madura ..	6,224	4,75,264	4,81,488	4,514	4,71,469	4,75,983	1,200	31	1,231	510	3,764	4,274
Rāmnād ..	19,112	4,95,264	5,14,376	15,124	4,86,838	5,01,962	2,627	262	2,889	1,361	8,164	9,525
Tinnevelly ..	1,256	4,55,428	4,56,684	991	4,54,712	4,55,703	132	..	132	133	716	849
Coimbatore ..	3,336	11,04,963	11,08,299	2,387	11,02,940	11,05,327	488	952	1,440	461	1,071	1,532
The Nilgiris ..	..	..	..	..	..	..	..	..	..	..	..	..
Salem ..	783	11,48,909	11,49,692	342	11,47,528	11,47,870	441	477	918	..	904	904
South Canara ..	287	5,31,611	5,31,898	180	5,30,842	5,31,022	107	701	808	..	68	68
Malabar ..	1,463	6,89,945	6,91,408	880	6,88,575	6,89,455	496	260	756	87	1,110	1,197
Total ..	1,60,481	1,63,20,202	1,64,80,683	1,21,035	1,62,16,332	1,63,37,367	15,881	7,815	23,696	23,565	96,055	1,19,620

* Including Banganapalle.

APPENDIX R (vide paragraphs 122-128)—*cont.*

Statement showing the Demand, Collection and Balance of Excise (Abkāri and Opium) Revenue in the several districts of the Madras Presidency for the year 1915-16—*cont.*

Foreign Liquor.

Districts.	Demand.			Collection.			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.
Ganjām ..	..	730	730	..	730	730	..	..	..	..	..	..
Vizagapatam ..	..	1,443	1,443	..	1,443	1,443	..	..	..	..	..	..
Gōdāvari ..	..	27,983	27,983	..	27,983	27,983	..	..	..	..	..	..
Kistna ..	..	11,035	11,035	..	11,035	11,035	..	..	..	..	..	..
Guntūr ..	..	6,395	6,395	..	6,395	6,395	..	..	..	..	..	..
Nellore ..	..	2,782	2,782	..	2,782	2,782	..	..	..	..	..	..
Cuddapah ..	..	1,964	1,964	..	1,964	1,964	..	..	..	..	..	..
Anantapur ..	..	3,121	3,121	..	3,121	3,121	..	..	..	..	..	..
Bellary ..	..	9,240	9,240	..	9,240	9,240	..	..	..	..	..	..
Kurnool * ..	..	4,902	4,902	..	4,902	4,902	..	..	..	..	..	..
Madras ..	4,550	4,01,502	4,06,052	4,550	3,99,162	4,03,712	..	2,340	2,340	..	..	..
Chingleput ..	..	75,844	75,844	..	75,844	75,844	..	..	..	..	..	..
Chittoor ..	..	5,011	5,011	..	5,011	5,011	..	..	..	..	..	..
North Arcot ..	200	33,390	33,590	200	33,390	33,590	..	..	..	..	..	..
South Arcot ..	695	37,153	37,848	695	36,898	37,593	..	..	..	..	255	255
Tanjore ..	..	27,246	27,246	..	26,022	26,022	..	..	..	..	1,224	1,224
Trichinopoly ..	..	21,509	21,509	..	21,509	21,509	..	..	..	..	..	..
Madura ..	..	34,336	34,336	..	34,336	34,336	..	..	..	..	..	..
Rāmnād ..	..	3,810	3,810	..	3,810	3,810	..	..	..	..	..	..
Tinnevelly ..	..	6,445	6,445	..	6,445	6,445	..	..	..	..	..	..
Coimbatore ..	..	35,129	35,129	..	35,129	35,129	..	..	..	..	..	..
The Nilgiris ..	..	1,93,893	1,93,893	..	1,93,893	1,93,893	..	..	..	..	..	..
Salem ..	..	4,256	4,256	..	4,256	4,256	..	..	..	..	..	..
South Canara ..	..	650	650	..	650	650	..	..	..	..	..	..
Malabar ..	..	12,687	12,687	..	12,687	12,687	..	..	..	..	..	..
Total ..	5,445	9,62,456	9,67,901	5,445	9,58,637	9,64,082	..	2,340	2,340	..	1,479	1,479

Hemp Drugs.

Districts.	Demand.			Collection.			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.
Ganjām ..	28	87,401	87,429	..	87,401	87,401	..	..	..	28	..	28
Vizagapatam.	..	47,141	47,141	..	47,141	47,141	..	..	..	..	..	..
Gōdāvari ..	20	32,918	32,938	20	32,918	32,938	..	..	..	..	..	..
Kistna ..	..	34,213	34,213	..	34,213	34,213	..	..	..	..	..	..
Guntūr ..	..	41,433	41,433	..	41,432	41,432	..	..	..	..	1	1
Nellore ..	..	22,231	22,231	..	22,231	22,231	..	..	..	..	..	..
Cuddapah ..	..	47,107	47,107	..	47,107	47,107	..	..	..	..	..	..
Anantapur ..	..	30,862	30,862	..	30,862	30,862	..	..	..	..	..	..
Bellary ..	..	38,340	38,340	..	38,340	38,340	..	..	..	..	..	..
Kurnool * ..	..	36,736	36,736	..	36,736	36,736	..	..	..	..	..	..
Madras ..	..	95,551	95,551	..	95,551	95,551	..	..	..	..	..	..
Chingleput ..	..	12,794	12,794	..	12,726	12,726	..	..	..	..	68	68
Chittoor ..	..	30,551	30,551	..	30,431	30,431	..	..	..	..	120	120
North Arcot ..	..	34,662	34,662	..	34,662	34,662	..	..	..	..	..	..
South Arcot ..	173	21,708	21,881	48	20,552	20,600	125	..	125	..	1,156	1,156
Tanjore ..	..	66,243	66,243	..	66,243	66,243	..	..	..	..	..	..
Trichinopoly ..	..	37,628	37,628	..	37,628	37,628	..	..	..	..	..	..
Madura ..	..	81,018	81,018	..	81,018	81,018	..	..	..	..	..	..
Rāmnād ..	280	19,286	19,566	9	19,286	19,295	271	..	271	..	..	..
Tinnevelly ..	57	33,129	33,186	57	33,129	33,186	..	..	..	..	..	..
Coimbatore ..	..	45,970	45,970	..	45,970	45,970	..	..	..	..	..	..
The Nilgiris ..	..	1,469	1,469	..	1,469	1,469	..	..	..	..	..	..
Salem ..	..	25,531	25,531	..	25,531	25,531	..	..	..	..	..	..
South Canara.	..	31,952	31,952	..	31,952	31,952	..	..	..	..	..	..
Malabar ..	..	1,45,357	1,45,357	..	1,45,357	1,45,357	..	..	..	..	..	..
Anjengo ..	..	3,500	3,500	..	3,500	3,500	..	..	..	..	..	..
Total ..	558	11,04,731	11,05,289	134	11,03,386	11,03,520	396	..	396	28	1,345	1,373

* Including Banganapalle.

APPENDIX R (vide paragraphs 122–128)—*cont.*

Statement showing the Demand, Collection and Balance of Excise (Abkāri and Opium) Revenue in the several districts of the Madras Presidency for the year 1915–16—*cont.*

Miscellaneous.

Districts.	Demand. Arrear.	Demand. Current.	Demand. Total.	Collection. Arrear.	Collection. Current.	Collection. Total.	Amount written off. Arrear.	Amount written off. Current.	Amount written off. Total.	Balance. Arrear.	Balance. Current.	Balance. Total.
1	2	3	4	5	6	7	8	9	10	11	12	13
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Ganjam ..	..	2,600	2,600	..	2,600	2,600	..	..	..	..	..	..
Vizagapatam ..	4	4,426	4,430	4	4,397	4,401	..	..	..	..	29	29
Gōdāvari ..	8	8,373	8,381	8	8,330	8,338	..	14	14	..	29	29
Kistna ..	9	19,566	19,575	6	19,561	19,567	3	..	3	..	5	5
Guntūr ..	7	7,672	7,679	..	7,669	7,669	7	..	7	..	3	3
Nellore ..	54	5,582	5,636	54	5,563	5,617	..	..	..	..	19	19
Cuddapah ..	33	3,705	3,738	33	3,521	3,554	..	157	157	..	27	27
Anantapur ..	4	6,050	6,054	4	6,041	6,045	..	..	..	..	9	9
Bellary ..	218	5,930	6,148	156	5,858	6,014	19	7	26	43	65	108
Kurnool * ..	84	10,208	10,292	..	10,208	10,208	33	..	33	51	..	51
Madras ..	114	3,500	3,614	102	3,491	3,593	3	..	3	9	9	18
Chingleput ..	816	14,435	15,251	468	13,974	14,442	99	7	106	249	454	703
Chittoor ..	..	4,737	4,737	..	4,734	4,734	..	..	..	..	3	3
North Arcot ..	308	11,870	12,178	294	11,659	11,953	2	..	2	12	211	223
South Arcot ..	1,077	13,733	14,810	781	13,298	14,079	2	..	2	294	435	729
Tanjore ..	1,150	17,604	18,754	856	16,906	17,762	206	13	219	88	685	773
Trichinopoly ..	246	8,768	9,014	238	8,554	8,792	..	..	..	8	214	222
Madura ..	..	5,295	5,295	..	5,295	5,295	..	..	..	..	..	..
Rāmnād ..	..	8,750	8,750	...	8,750	8,750	..	..	..	..	..	..
Tinnevelly ..	..	6,194	6,194	..	6,174	6,174	..	..	..	..	20	20
Coimbatore ..	32	11,889	11,921	27	11,872	11,899	5	1	6	..	16	16
The Nilgiris ..	..	20	20	..	20	20	..	..	..	..	..	..
Salem ..	124	6,595	6,719	124	6,575	6,699	..	5	5	..	15	15
South Canara	21	7,933	7,954	21	7,895	7,916	..	5	5	..	33	33
Malabar ..	1,556	17,155	18,711	300	13,731	14,031	1,234	1,726	2,960	22	1,698	1,720
Anjengo ..	..	1,400	1,400	..	1,400	1,400	..	..	..	..	..	..
Total ..	5,865	2,13,990	2,19,855	3,476	2,08,076	2,11,552	1,613	1,935	3,548	776	3,979	4,755

Total (Abkāri).

Districts.	Demand. Arrear.	Demand. Current.	Demand. Total.	Collection. Arrear.	Collection. Current.	Collection. Total.	Amount written off. Arrear.	Amount written off. Current.	Amount written off. Total.	Balance. Arrear.	Balance. Current.	Balance. Total.
1	2	3	4	5	6	7	8	9	10	11	12	13
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Ganjam ..	3,294	7,81,945	7,85,239	3,196	7,77,860	7,81,056	..	..	..	98	4,085	4,183
Vizagapatam ..	586	12,16,586	12,17,172	586	12,11,058	12,11,644	..	403	403	..	5,125	5,125
Gōdāvari ..	16,622	13,59,487	13,76,109	16,145	13,41,980	13,58,125	94	134	228	383	17,373	17,756
Kistna ..	663	22,76,829	22,77,492	599	22,74,198	22,74,797	64	904	968	..	1,727	1,727
Guntūr ..	1,196	10,26,032	10,27,228	258	10,24,891	10,25,149	938	320	1,258	..	821	821
Nellore ..	2,147	6,63,123	6,65,270	2,147	6,58,580	6,60,727	..	134	134	..	4,409	4,409
Cuddapah ..	1,388	5,83,994	5,85,382	1,388	5,83,151	5,84,539	..	157	157	..	686	686
Anantapur ..	7,674	12,05,876	12,13,550	6,731	11,96,599	12,03,330	281	..	281	662	9,277	9,939
Bellary ..	9,933	11,34,839	11,44,772	3,012	11,32,084	11,35,096	1,619	856	2,475	5,302	1,899	7,201
Kurnool * ..	11,919	10,90,555	11,02,474	9,828	10,85,935	10,95,763	1,730	372	2,102	361	4,248	4,609
Madras ..	42,519	22,81,109	23,23,628	37,693	22,77,330	23,15,023	3,001	2,340	5,341	1,825	1,439	3,264
Chingleput ..	12,690	19,81,728	19,94,418	7,087	19,73,041	19,80,128	1,158	1,263	2,421	4,445	7,424	11,869
Chittoor ..	297	7,22,250	7,22,547	200	7,21,464	7,21,664	97	229	326	..	557	557
North Arcot ..	6,636	18,35,811	18,42,447	5,198	18,32,017	18,37,215	1,056	472	1,528	382	3,322	3,704
South Arcot ..	35,632	15,30,049	15,65,681	25,748	15,04,564	15,30,312	619	78	697	9,265	25,407	34,672
Tanjore ..	27,028	26,67,560	26,94,588	19,275	26,51,203	26,70,478	1,658	1,044	2,702	6,095	15,313	21,408
Trichinopoly ..	3,865	14,84,047	14,87,912	2,619	14,77,633	14,80,252	872	..	872	374	6,414	6,788
Madura ..	6,629	11,19,927	11,26,556	4,599	11,15,518	11,20,117	1,520	31	1,551	510	4,378	4,888
Rāmnād ..	19,607	8,06,194	8,25,801	15,265	7,97,384	8,12,649	2,981	262	3,243	1,361	8,548	9,909
Tinnevelly ..	1,313	10,09,559	10,10,872	1,048	10,08,608	10,09,656	132	..	132	133	951	1,084
Coimbatore ..	3,527	17,77,998	17,81,525	2,573	17,75,906	17,78,479	493	953	1,446	461	1,139	1,600
The Nilgiris ..	..	4,88,763	4,88,763		4,88,763	4,88,763	..	..	..	..	..	..
Salem ..	907	15,95,324	15,96,231	466	15,93,145	15,93,611	441	1,237	1,678	..	942	942
South Canara ..	326	10,15,048	10,15,374	219	10,14,132	10,14,351	107	815	922	..	101	101
Malabar ..	3,196	12,94,323	12,97,519	1,348	12,89,472	12,90,820	1,739	2,016	3,755	109	2,835	2,944
Anjengo ..	..	4,900	4,900	..	4,900	4,900	..	..	..	..	..	..
Total ..	2,19,594	3,29,53,856	3,31,73,450	1,67,228	3,28,11,416	3,29,78,644	20,600	14,020	34,620	31,766	1,28,420	1,60,186

* Including Banganapalle.

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APPENDIX R (vide paragraphs 122–128)—*cont.*

Statement showing the Demand, Collection and Balance of Excise (Abkāri and Opium) Revenue in the several districts of the Madras Presidency for the year 1915–16—*cont.*

Opium.

Districts.	Demand. Arrear.	Demand. Current.	Demand. Total.	Collection. Arrear.	Collection. Current.	Collection. Total.	Amount written off. Arrear.	Amount written off. Current.	Amount written off. Total.	Balance. Arrear.	Balance. Current.	Balance. Total.
1	2	3	4	5	6	7	8	9	10	11	12	13
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Ganjām ..	..	1,91,802	1,91,802	..	1,91,307	1,91,307	..	..	..	..	495	495
Vizagapatam ..	..	3,28,949	3,28,949	..	3,28,706	3,28,706	..	..	..	..	243	243
Gōdāvari ..	53	4,76,619	4,76,672	24	4,76,517	4,76,541	..	..	..	29	102	131
Kistna ..	..	2,70,119	2,70,119	..	2,69,819	2,69,819	..	300	300	..	..	..
Guntūr ..	..	71,615	71,615		71,505	71,505	..	110	110	..	..	..
Nellore ..	..	23,731	23,731	..	23,529	23,529	..	..	..	..	202	202
Cuddapah ..	..	16,131	16,131	..	16,131	16,131	..	..	..	..	..	..
Anantapur ..	11	7,085	7,096	11	7,080	7,091	..	..	..	..	5	5
Bellary ..	..	8,202	8,202	..	8,202	8,202	..	..	..	..	..	..
Kurnool * ..	..	29,215	29,215	..	29,215	29,215	..	..	..	..	..	..
Madras ..	..	3,44,761	3,44,761	..	3,44,761	3,44,761	..	..	..	..	..	..
Chingleput ..	..	14,563	14,563	..	14,503	14,503	..	..	..	..	60	60
Chittoor ..	..	17,728	17,728	..	17,728	17,728	..	..	..	..	..	..
North Arcot ..	..	36,106	36,106	..	36,076	36,076	..	30	30	..	..	..
South Arcot ..	183	21,241	21,424	183	20,872	21,055	..	..	..	..	369	369
Tanjore ..	..	57,766	57,766	..	57,766	57,766	..	..	..	..	..	..
Trichinopoly ..	7	22,419	22,426	7	22,313	22,320	..	..	..	..	106	106
Madura ..	..	39,497	39,497	..	39,497	39,497	..	..	..	..	..	..
Rāmnād ..	56	10,697	10,753	..	10,697	10,697	54	..	54	2	..	2
Tinnevelly ..	38	19,050	19,088	38	19,050	19,088	..	..	..	..	..	..
Coimbatore ..	..	28,102	28,102	..	28,102	28,102	..	..	..	..	..	..
The Nilgiris ..		14,260	14,260	..	14,260	14,260	..	..	..	..	..	..
Salem ..	..	11,081	11,081	..	11,081	11,081	..	..	..	..	..	..
South Canara ..	..	7,509	7,509	..	7,509	7,509	..	..	..	..	..	..
Malabar ..	..	42,826	42,826	..	42,826	42,826	..	..	..	..	..	..
Anjengo ..	..	100	100	..	100	100	..	..	..	..	..	..
Total ..	348	21,11,174	21,11,522	263	21,09,152	21,09,415	54	440	494	31	1,582	1,613

Grand Total (Abkāri and Opium).

Districts.	Demand. Arrear.	Demand. Current.	Demand. Total.	Collection. Arrear.	Collection. Current.	Collection. Total.	Amount written off. Arrear.	Amount written off. Current.	Amount written off. Total.	Balance. Arrear.	Balance. Current.	Balance. Total.
1	2	3	4	5	6	7	8	9	10	11	12	13
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Ganjām ..	3,294	9,73,747	9,77,041	3,196	9,69,167	9,72,363	..	..	..	98	4,580	4,678
Vizagapatam ..	586	15,45,535	15,46,121	586	15,39,764	15,40,350	..	403	403	..	5,368	5,368
Gōdāvari ..	16,675	18,36,106	18,52,781	16,169	18,18,497	18,34,666	94	134	228	412	17,475	17,887
Kistna ..	663	25,46,948	25,47,611	599	25,44,017	25,44,616	64	1,204	1,268	..	1,727	1,727
Guntūr ..	1,196	10,97,647	10,98,843	258	10,96,396	10,96,654	938	430	1,368	..	821	821
Nellore ..	2,147	6,86,854	6,89,001	2,147	6,82,109	6,84,256	..	134	134	..	4,611	4,611
Cuddapah ..	1,388	6,00,125	6,01,513	1,388	5,99,282	6,00,670	..	157	157	..	686	686
Anantapur ..	7,685	12,12,961	12,20,646	6,742	12,03,679	12,10,421	281	..	281	662	9,282	9,944
Bellary ..	9,933	11,43,041	11,52,974	3,012	11,40,286	11,43,298	1,619	856	2,475	5,302	1,899	7,201
Kurnool * ..	11,919	11,19,770	11,31,689	9,828	11,15,150	11,24,978	1,730	372	2,102	351	4,248	4,609
Madras ..	42,519	26,25,870	26,68,389	37,693	26,22,091	26,59,784	3,001	2,340	5,341	1,825	1,439	3,264
Chingleput ..	12,690	19,96,291	20,08,981	7,087	19,87,544	19,94,631	1,158	1,263	2,421	4,445	7,484	11,929
Chittoor ..	297	7,39,978	7,40,275	200	7,39,192	7,39,392	97	229	326	..	557	557
North Arcot ..	6,636	18,71,917	18,78,553	5,198	18,68,093	18,73,291	1,056	502	1,558	382	3,322	3,704
South Arcot ..	35,815	15,51,290	15,87,105	25,931	15,25,436	15,51,367	619	78	697	9,265	25,776	35,041
Tanjore ..	27,028	27,25,326	27,52,354	19,275	27,08,969	27,28,244	1,658	1,044	2,702	6,095	15,313	21,408
Trichinopoly ..	3,872	15,06,466	15,10,338	2,626	14,99,946	15,02,572	872	..	872	374	6,520	6,894
Madura ..	6,629	11,59,424	11,66,053	4,599	11,55,015	11,59,614	1,520	31	1,551	510	4,378	4,888
Rāmnād ..	19,663	8,16,891	8,36,554	15,265	8,08,081	8,23,346	3,035	262	3,297	1,363	8,548	9,911
Tinnevelly ..	1,351	10,28,609	10,29,960	1,086	10,27,658	10,28,744	132	..	132	133	951	1,084
Coimbatore ..	3,527	18,06,100	18,09,627	2,573	18,04,008	18,06,581	493	953	1,446	461	1,139	1,600
The Nilgiris ..	..	5,03,023	5,03,023	..	5,03,023	5,03,023	..	..	..	..	..	..
Salem ..	907	16,06,405	16,07,312	466	16,04,226	16,04,692	441	1,237	1,678	..	942	942
South Canara ..	326	10,22,557	10,22,883	219	10,21,641	10,21,860	107	815	922	..	101	101
Malabar ..	3,196	13,37,149	13,40,345	1,348	13,32,298	13,33,646	1,739	2,016	3,755	109	2,835	2,944
Anjengo ..	..	5,000	5,000	..	5,000	5,000	..	..	..	..	..	..
Total ..	† 2,19,942	3,50,65,030	3,52,84,972	1,67,491	3,49,20,568	3,50,88,059	20,654	14,460	35,114	31,797	1,30,002	1,61,799

* Including Banganapalle.

† Revised figure.

APPENDIX S (vide paragraphs 122–128).

STATEMENT showing the Demand, Collection and Balance under the several heads of Excise (Abkāri and Opium) Revenue in the Madras Presidency for the year 1915–16.

Detailed heads.	Demand.			Collection.			Amount written off.			Balance.		
	Arrears.	Current.	Total.	Arrears.	Current.	Total.	Arrears.	Current.	Total.	Arrears.	Current.	Total.
1	2	3	4	5	6	7	8	9	10	11	12	13
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Country Spirits.												
1. License fees of (a) Distilleries	..	1,100	1,100	..	1,100	1,100	..	..	..	..	..	..
(b) Wholesale depots	..	1,005	1,005	..	1,005	1,005	..	..	..	..	..	..
2. Excise duty	..	95,20,848	95,20,848	..	95,20,848	95,20,848	..	..	..	..	..	..
3. Difference of excise duty on stock of spirits at the beginning of the lease	..	6,094	6,094	..	6,094	6,094	..	..	..	..	..	..
4. Rents of independent shops	46,853	44,31,987	44,78,840	36,785	44,08,227	44,45,012	2,710	1,449	4,159	7,358	22,311	29,669
5. Occasional license fees	..	160	160	..	160	160	..	..	..	..	..	..
6. Rents for the combined privileges of manufacture and vend	..	1,163	1,163	..	1,163	1,163	..	..	..	..	..	..
7. Revenue derived in Agency tracts from rents	392	3,90,120	3,90,512	353	3,86,388	3,86,741	..	481	481	39	3,251	3,290
Total	47,245	1,43,52,477	1,43,99,722	37,138	1,43,24,985	1,43,62,123	2,710	1,930	4,640	7,397	25,562	32,959
Toddy.												
8. Rents of (a) Vend areas	..	2,269	2,269	..	2,269	2,269	..	..	..	..	..	..
(b) Independent shops	83,889	88,94,281	89,78,170	58,522	88,58,219	89,16,741	11,417	2,059	13,476	13,950	34,003	47,953
9. License fees of shops	..	..	..	..	..	..	..	..	..	..	..	..
10. Occasional license fees	..	53	53	..	53	53	..	..	..	..	..	..
11. Tree-tax	76,592	74,16,354	74,92,946	62,513	73,48,546	74,11,059	4,464	5,756	10,220	9,615	62,052	71,667
12. Transport duty on toddy brought from Hyderabad and Cochin	..	7,245	7,245	..	7,245	7,245	..		..	..	..	..
Total	1,60,481	1,63,20,202	1,64,80,683	1,21,035	1,62,16,332	1,63,37,367	15,881	7,815	23,696	23,565	96,055	1,19,620
Foreign Liquors and locally-made Liquors excised at Tariff rates.												
13. License fees of breweries	..	90	90	..	90	90	..	..	..	..	..	..
14. Excise duty on (a) Locally-made foreign spirits	25	1,45,455	1,45,480	25	1,45,455	1,45,480	..	..	..	..	..	..
(b) Country-brewed beer	..	1,11,198	1,11,198	..	1,11,198	1,11,198	..	..	..	..	..	..
(c) Denatured spirits	..	1,320	1,320	..	1,320	1,320	..	..	..	..	..	..

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APPENDIX S (vide paragraphs 122–128)—*cont.*

Statement showing the Demand, Collection and Balance under the several heads of Excise (Abkāri and Opium) Revenue in the Madras Presidency for the year 1915–16—*cont.*

Detailed heads.	Demand.			Collection.			Amount written off.			Balance.		
	Arrears.	Current.	Total.	Arrears.	Current.	Total.	Arrears.	Current.	Total.	Arrears.	Current.	Total.
1	2	3	4	5	6	7	8	9	10	11	12	13
Foreign Liquors and locally-made Liquors excised at Tariff rates—cont.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
15. Fees for licenses for the vend, etc. of foreign liquor. I. Wholesale	..	4,800	4,800	..	4,800	4,800	..	..	..	..	..	..
II. Retail— (a) Shops (1) Foreign liquor	..	23,875	23,875	..	23,875	23,875	..	..	..	..	..	..
(2) Beer	..	200	200	..	200	200	..	..	..	..	..	..
(3) Colombo arrack	..	..	..	..	..	..	..	..	..	..	..	..
(b) Taverns (1) Foreign liquor	5,370	4,06,038	4,11,408	5,370	4,03,443	4,08,813	..	2,340	2,340	..	255	255
(2) Beer	..	2,53,946	2,53,946	..	2,52,722	2,52,722	..	..	..	..	1,224	1,224
(c) Hotels	..	1,425	1,425	..	1,425	1,425	..	..	..	..	..	..
(d) Bars	50	3,005	3,055	50	3,005	3,055	..	..	..	..	..	..
(e) Refreshment rooms. (1) Railway and dāk lines	..	3,200	3,200	..	3,200	3,200	..	..	..	..	..	..
(2) Other sorts	..	3,000	3,000	..	3,000	3,000	..	..	..	..	..	..
(f) Occasional licenses	..	871	871	..	871	871	..	..	..	..	..	..
(g) Special licenses	..	478	478	..	478	478	..	..	..	..	..	..
(h) Auctioneer's licenses	..	15	15	..	15	15	..	..	..	..	..	..
(i) Chemists' and Druggists' licenses	..	340	340	..	340	340	..	..	..	..	..	..
(j) Medicated wines	..	1,200	1,200	..	1,200	1,200	..	..	..	..	..	..
III. Compounding licenses	..	1,250	1,250	..	1,250	1,250	..	..	..	..	..	..
IV. Bottling licenses	..	750	750	..	750	750	..	..	..	..	..	..
Total	5,445	9,62,456	9,67,901	5,445	9,58,637	9,64,082	..	2,340	2,340	..	1,479	1,479
Drugs other than Opium—Ganja, Bhang, etc.												
16. License fees of wholesale vend depots	..	360	360	..	360	360	..	..	..	..	..	..
17. Rents of shops for the sale of ganja, bhang, charas and other intoxicating drugs prepared from the hemp plant.	558	5,29,407	5,29,965	134	5,28,062	5,28,196	396	..	396	28	1,345	1,373
18. Excise duty on ganja and bhang and charas	..	5,74,964	5,74,964	..	5,74,964	5,74,964	..	..	..	..	..	..
Total	558	11,04,731	11,05,289	134	11,03,386	11,03,520	396	..	396	28	1,345	1,373
Miscellaneous.												
19. Contributions for establishments employed at distilleries and warehouses	..	3,372	3,372	..	3,372	3,372	..	..	..	..	..	..
20. Penalties and forfeitures	3,241	1,03,995	1,07,236	2,507	1,02,270	1,04,777	254	103	357	480	1,622	2,102
21. Other miscellaneous items	2,624	1,06,623	1,09,247	969	1,02,434	1,03,403	1,359	1,832	3,191	296	2,357	2,653
Total	5,865	2,13,990	2,19,855	3,476	2,08,076	2,11,552	1,613	1,935	3,548	776	3,979	4,755
Total, Abkāri	2,19,594	3,29,53,856	3,31,73,450	1,67,228	3,28,11,416	3,29,78,644	20,600	14,020	34,620	31,766	1,28,420	1,60,186
Opium.												
22. Gain on sale-proceeds of opium	..	14,02,890	14,02,890	..	14,02,890	14,02,890	..	..	..	..	..	..
23. Rents of shops	304	6,55,450	6,55,754	234	6,53,708	6,53,942	54	435	489	16	1,307	1,323
24. Revenue derived in Agency tracts from (a) Rents	15	50,509	50,524	..	50,241	50,241	..	..	..	15	268	283
(b) License fees	..	60	60	..	60	60	..	..	..	..	..	..
25. Miscellaneous	29	2,265	2,294	29	2,253	2,282	..	5	5	..	7	7
Total, Opium	348	21,11,174	21,11,522	263	21,09,152	21,09,415	54	440	494	31	1,582	1,613
Grand Total, Abkāri and Opium	*2,19,942	3,50,65,030	3,52,84,972	1,67,491	3,49,20,568	3,50,88,059	20,654	14,460	35,114	31,797	1,30,002	1,61,799

* Revised figure.

APPENDIX T (vide paragraph 29).

STATEMENT explaining the difference between the Collections of Excise Revenue in the Accountant-General's books and those shown in the Demand, Collection and Balance Statement for 1915–16.

District or office.	Amount as per Treasury account.	Deduct: Collections made on account of other districts, etc.	Deduct: Collections on account of future kists.	Net collections.	Add: Collections made in other districts.	Add: Collections made in advance and subsequently brought to account.	Amount as per demand, collection and balance statement.
1	2	3	4	5	6	7	8
	RS.	RS.	RS.	RS.	RS.	RS.	RS.
1. Ganjam	9,70,958	741	8,935	9,61,282	250	10,831	9,72,363
2. Vizagapatam	15,39,463	22	13,294	15,26,147	1,334	12,869	15,40,350
3. Gōdāvari	18,31,030	127	2,08,066	16,22,837	34	2,11,795	18,34,666
4. Kistna	27,88,897	2,42,030	4,50,622	20,96,245	1,483	4,46,888	25,44,616
5. Guntūr	6,28,242	1,659	56,944	5,69,613	4,69,910	57,131	10,96,654
6. Nellore	9,16,031	2,33,552	17,351	6,65,128	578	18,550	6,84,256
7. Cuddapah	6,52,315	54,515	12,256	5,85,544	782	14,344	6,00,670
8. Anantapur	11,80,889	75,750	2,26,761	8,78,378	1,05,908	2,26,135	12,10,421
9. Bellary	11,63,051	22,553	18,187	11,22,311	2,673	18,314	11,43,298
10. Kurnool	11,08,776	3,570	1,45,803	9,59,403	19,437	1,46,138	11,24,978
11. Madras	26,83,176	2,78,632	3,39,327	20,65,217	2,74,034	3,20,533	26,59,784
12. Chingleput	17,10,141	14,088	46,737	16,49,316	3,01,821	43,494	19,94,631
13. Chittoor	5,98,748	1,302	91,668	5,05,892	2,24,547	8,953	7,39,392
14. North Arcot	18,24,779	5,978	3,52,166	14,66,635	1,79,802	2,26,854	18,73,291
15. South Arcot	16,00,713	1,08,559	4,05,995	10,86,159	65,646	3,99,562	15,51,367
16. Tanjore	28,08,803	1,00,584	5,48,952	21,59,267	42,660	5,26,317	27,28,244
17. Trichinopoly	14,27,128	45,111	65,258	12,16,759	1,24,452	61,361	15,02,572
18. Madura	11,69,034	11,970	91,294	10,65,766	2,811	91,037	11,59,614
19. Ramnād	8,15,842	5,077	63,609	7,47,162	14,514	61,670	8,23,346
20. Tinnevelly	10,26,916	1,829	10,435	10,14,652	2,805	11,287	10,28,744
21. Coimbatore	18,47,769	42,880	3,30,582	14,74,307	998	3,31,276	18,06,581
22. The Nilgiris	4,99,055	..	8,843	4,90,212	354	12,457	5,03,023
23. Salem	17,11,784	1,10,266	3,77,265	12,24,253	6,449	3,73,990	16,04,692
24. South Canara	10,22,120	..	40,256	9,81,864	150	39,846	10,21,860
25. Malabar	13,38,547	78,200	2,08,946	10,51,401	38,234	2,44,011	13,33,646
26. Presidency Bank	24,490	24,490	..	..	..	..	..
27. Mysore	4,594	4,594	..	..	..	..	..
28. Travancore	2,25,517	2,25,517	..	..	..	..	..
29. Anjengo	..	..	..	..	5,000	..	5,000
30. Salt Account	..	..	..	..	..	..	..
31. Presidency Audit Department.	..	..	..	..	..	..	..
Total ..	3,51,18,758	6,93,596	41,39,552	2,92,85,750	18,86,666	39,15,643	3,50,88,059

NOTE.—The figures of treasury collection furnished by the Collectors of Guntūr, Chittoor, Madura and Ramnād do not agree with those reported by the Accountant-General. Explanation has been called for.

APPENDIX U (vide paragraph 134).

IMPERIAL FORM No. I.—Excise Revenue and Net Revenue for 1915–16.

APPENDIX U (vide paragraph 134).

IMPERIAL FORM No. I.—Excise Revenue and Net Revenue for 1915-16.

DETAILS OF GROSS RECEIPTS DURING THE YEAR BY DISTRICTS FROM

Districts.	Imported liquors and spirits excised at the tariff rate of duty. License fees.	Imported liquors and spirits excised at the tariff rate of duty. Duty on country spirits excised at the tariff rate of duty.	Imported liquors and spirits excised at the tariff rate of duty. Total.	Country spirits and fermented liquors. Country spirits. Duty.	Country spirits. License fees.	Country spirits. Rentals.	Country spirits. Total.	Fermented liquors. Beer. Duty.	Beer. License fees.	Beer. Total.	Fermented liquors. Toddy. Tree-tax.	Toddy. License fees.	Toddy. Rentals.
1	2	3	4	5	6	7	8	9	10	11	12	13	14
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Ganjam ..	395	..	395	3,75,471	145	(b) 2,02,086	5,77,702	..	..	..	78,689	..	32,550
Vizagapatam ..	1,179	22	1,201	3,20,095	100	(c) 6,04,690	9,24,885	..	..	..	1,47,327	..	84,405
Gōdāvari ..	5,882	17,237	23,119	4,44,496	120	(d) 2,17,595	6,62,211	..	..	..	4,03,620	..	2,20,151
Kistna ..	10,835	862	11,697	10,95,465	..	4,02,366	14,97,831	..	..	..	4,98,510	..	4,58,433
Guntūr ..	6,295	3,825	10,120	3	..	2,14,189	2,14,192	..	..	..	1,17,068	..	1,70,814
Nellore ..	310	..	310	4,82,542	..	1,24,447	6,06,989	..	2,172	2,172	1,40,302	..	1,14,067
Cuddapah ..	932	..	932	3,13,020	15	91,699	4,04,734	..	1,032	1,032	64,248	18	1,14,691
Anantapur ..	789	..	789	1,61,817	100	93,548	2,55,465	..	2,412	2,412	3,00,069	30	5,79,209
Bellary ..	5,320	4	5,324	2,44,103	210	1,19,900	3,64,213	..	3,720	3,720	(e) 2,81,643	30	4,54,810
Kurnool ..	4,602	..	4,602	1,34,801	..	76,173	2,10,974	..	..	..	3,08,980	..	5,08,540
Madras ..	3,05,803	1,16,974	4,22,777	10,66,057	..	3,50,471	14,16,528	..	..	..	2,95,951	..	3,68,774
Chingleput ..	29,745	1,211	30,956	2,76,560	100	1,85,465	4,62,125	24,419	12,015	36,434	6,50,827	..	5,17,776
Chittoor ..	[illegible]	..	4,046	75,555	100	90,981	1,66,536	..	915	915	1,01,896	..	2,12,339
North Arcot ..	22,530	2,098	24,628	5,31,538	..	2,28,206	7,59,744	..	11,460	11,460	4,81,927	..	4,68,721
South Arcot ..	4,415	1,635	6,050	7,08,063	105	3,05,089	10,13,257	..	18,760	18,760	2,16,167	5	2,82,976
Tanjore.. ..	11,576	841	12,417	4,09,739	..	1,91,090	6,00,829	..	14,976	14,976	8,79,947	..	11,61,140
Trichinopoly ..	1,471	..	1,471	3,78,159	95	2,39,254	6,17,508	..	20,470	20,470	2,81,521	..	4,36,516
Madura	6,807	36	6,843	3,48,323	..	1,73,628	5,21,951	..	27,564	27,564	1,69,447	..	3,17,334
Ramnad.. ..	370	..	370	1,75,325	..	1,01,457	2,76,782	..	3,300	3,300	2,28,758	..	2,68,076
Tinnevelly ..	6,190	638	6,828	3,29,132	285	2,78,647	6,08,064	..	..	..	2,46,591	..	2,08,105
Coimbatore ..	9,259	263	9,522	4,26,309	400	1,86,455	6,13,164	..	26,062	26,062	4,50,850	..	6,61,690
The Nilgiris ..	2,277	175	2,452	1,66,493	..	1,26,600	2,93,093	83,479	1,04,710	1,88,189	..	..	..
Salem	700	2	702	4,01,207	..	1,14,154	5,15,361	..	2,901	2,901	4,65,881	..	6,83,433
South Canara ..	510	81	591	3,39,495	78	1,01,703	4,41,276	..	..	..	2,71,829	..	2,61,206
Malabar ..	9,513	276	9,789	3,08,298	100	1,15,245	4,23,643	..	2,040	2,040	(e-1) 3,67,694	..	3,34,144
Anjengo ..	..	..	..	..	..	..	..	..	..	..	..	..	..
Total for 1915-16.	4,51,751	(a) 1,46,180	5,97,931	95,12,066	1,953	48,35,038	1,43,49,057	1,07,898	2,54,509	3,62,407	75,02,262	83	89,19,300
Total for 1914-15.	4,87,358	1,36,167	6,23,525	1,01,36,530	2,977	52,91,592	1,54,31,099	1,21,132	1,97,076	3,18,208	77,72,336	30	92,22,713

Districts.	Toddy. Total.	Opium and its preparations including poppy heads. Gain on sale-proceeds of opium.	Opium. License fees.	Opium. Rentals.	Opium. Total.	Drugs other than opium. License fees.	Drugs. Rentals.	Drugs. Duty.	Drugs. Total.	Fines, forfeitures and miscellaneous. Fines and forfeitures.	Fines. Miscellaneous.	Fines. Total.	Grand total.	Total charge.	Net revenue.
1	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.
Ganjam ..	1,11,239	1,32,950	..	58,786	1,91,736	150	33,492	53,463	87,105	1,191	1,599	2,790	9,70,967	..	..
Vizagapatam ..	[illegible],31,732	2,09,775	105	1,20,091	3,29,971	15	29,883	17,049	46,947	2,043	2,684	4,727	15,39,463	..	..
Gōdāvari ..	6,[illegible]3,771	(f) 3,46,449	..	1,29,803	4,76,252	45	9,650	23,141	32,836	5,228	2,932	8,160	18,26,349	..	..
Kistna ..	9,5[illegible],943	1,68,587	..	1,00,611	2,69,198	..	22,020	11,370	33,390	12,946	7,750	20,696	27,89,755	..	..
Guntūr ..	2,8[illegible],882	39,864	..	32,030	71,894	..	25,539	16,617	42,156	5,261	562	5,823	6,32,067	..	..
Nellore ..	2,54,369	8,977	..	14,372	23,349	..	16,076	5,715	21,791	1,438	5,613	7,051	9,16,031	..	..
Cuddapah ..	1,78,[illegible]57	7,473	..	8,716	16,189	15	17,286	29,616	46,917	1,645	1,909	3,554	6,52,315	..	..
Anantapur ..	8,79,328	3,637	..	3,113	6,750	15	14,406	15,347	29,768	2,438	3,939	6,377	11,80,889	..	..
Bellary ..	7,36,483	4,590	..	3,666	8,256	15	18,512	(l) 20,437	38,964	2,213	3,881	6,094	11,63,054	..	..
Kurnool ..	8,17,520	14,917	..	14,187	29,104	15	16,131	20,240	36,386	4,738	5,453	10,191	11,08,777	..	..
Madras ..	6,64,725	(g) 3,04,912		43,328	3,48,240	..	53,460	41,079	94,539	2,820	1,887	4,707	29,51,516	..	..
Chingleput ..	11,68,603	4,849	..	6,196	11,045	..	9,388	3,387	12,775	6,951	6,897	13,848	17,35,786	..	..
Chittoor ..	3,74,235	9,059	..	8,504	17,563	15	15,442	15,294	30,751	1,518	3,184	4,702	5,98,748	..	..
North Arcot ..	9,49,748	18,392	..	17,896	36,288	..	22,269	11,685	33,954	3,355	7,700	11,055	18,26,877	..	..
South Arcot ..	4,93,148	(h) 9,501	..	11,370	20,871	..	15,064	(m) 6,304	21,368	5,848	8,312	14,160	15,87,614	..	..
Tanjore.. ..	20,41,087	(i) 26,855	..	30,176	57,031	30	29,109	(n) 35,879	65,018	10,320	7,965	18,285	28,09,643	..	..
Trichinopoly ..	7,18,037	(j) 10,339	..	11,458	21,797	60	18,102	21,228	39,390	3,884	4,570	8,454	14,27,127	..	..
Madura	4,86,781	15,814	..	23,670	39,484	45	41,948	38,695	80,688	3,703	2,036	5,739	11,69,050	..	..
Ramnad.. ..	4,96,834	5,124	..	5,532	10,656	..	19,312	7	19,319	3,626	4,925	8,551	8,15,812	..	..
Tinnevelly ..	4,54,696	9,135	..	9,932	19,067	15	17,969	14,714	32,698	1,544	4,658	6,202	10,27,555	..	..
Coimbatore ..	11,11,940	13,666	..	14,435	28,101	15	26,630	20,256	46,901	8,225	4,117	12,342	18,48,032	..	..
The Nilgiris ..	..	5,932	..	8,328	14,260	..	1,096	125	1,221	8	6	14	4,99,229	..	..
Salem	11,49,314	4,949	..	6,112	11,061	30	11,788	13,384	25,202	3,469	3,771	7,240	17,11,781	..	..
South Canara ..	5,33,035	3,995	..	3,513	7,508	..	14,187	17,402	31,889	2,165	5,737	7,902	10,22,201	..	..
Malabar ..	7,01,238	(k) 23,485	..	19,151	42,636	30	25,918	(o) 83,697	1,09,645	8,157	5,972	14,129	13,03,120	..	..
Anjengo ..	..	..	..	..	..	..	3,500	..	3,500	..	1,500	1,500	5,000	..	..
Total for 1915-16.	1,64,21,645	14,03,226	105	7,04,976	21,08,307	510	5,28,477	5,36,131	10,65,118	1,04,734	1,09,559	2,14,293	3,51,18,758	18,49,413	3,32,69,345
Total for 1914-15.	1,69,95,079	14,01,649	60	6,21,487	20,23,196	795	5,05,302	5,13,467	10,19,564	1,01,901	1,06,162	2,08,063	3,66,18,734	18,27,208	3,47,91,526

(a) Includes duty on 436·2 proof gallons issued to F.L. 13 (a) licensees at Rs. 7-13-0 per proof gallon and the duty at the full rate on 40·2 and 19·9 proof gallons issued to Pudukkōttai and Cochin respectively.
(b) Includes Rs. 21,909 for the Agency tracts.
(c) ,, Rs. 3,13,046 ,, ,,
(d) ,, Rs. 52,812 ,, ,,
(e) ,, Rs. 7,238 duty on toddy imported from the Nizam's dominions.
(e-1) ,, Rs. 7 duty on toddy imported from Cochin.
(f) Includes gain on sale-proceeds of 80 seers of opium issued to Yanam.
(g) { ,, ,, ,, 1,500 ,, ,, Mysore.
,, ,, ,, 6,000 ,, ,, Travancore.
,, ,, ,, 2,400 ,, ,, the Cochin State. }

(h) Includes gain on sale-proceeds of 85 seers of opium issued to Pondicherry.
(i) ,, ,, ,, 172 ,, ,, Karaikal.
(j) ,, ,, ,, 50 ,, ,, Pudukkōttai.
(k) ,, ,, ,, 6 ,, ,, Mahé.
(l) Includes duty on 78 seers of ganja issued to Sandūr State.
(m) ,, ,, 190 ,, ,, Pondicherry.
(n) ,, ,, 195 ,, ,, Karaikal.
(o) { ,, ,, 3,000 ,, ,, Travancore in 1915-16.
,, ,, 1,200 ,, ,, the Cochin State. }

APPENDIX U

IMPERIAL FORM NO. III.—

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. 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, etc. For the sale of liquor not to be consumed on the premises.	Hotels and boarding houses.	Refreshment rooms—railway, etc.
1	2	3	4	5	6	7	8	9	10	11
	NO.	NO.		NO.	NO.	NO.	NO.	NO.	NO.	NO.
Ganjām	..	..	..	1	(h) 27	..	13	9	..	2
Vizagapatam	..	..	..	1	(h) 377	2	14	15	(b) 2	2
Gōdāvari	..	..	..	1	(i) 14	2	17	13	..	3
Kistna	..	..	..	..	..	..	25	12	(c) 1	2
Guntūr	..	..	..	..	..	..	19	6	..	3
Nellore	..	..	..	..	..	..	23	7	..	3
Cuddapah	..	..	..	..	..	..	19	3	..	1
Anantapur	..	..	..	1	..	1	19	7	..	4
Bellary	..	..	..	1	..	..	11	7	..	2
Kurnool (including Banganapalle).	..	..	..	..	..	..	18	8	..	3
Madras	..	..	..	1	..	30	..	30	(f) 15	2
Chingleput	1	..	..	..	..	..	12	(a) 4	..	2
Chittoor	..	..	..	1	..	..	13	6	..	2
North Arcot	..	..	..	..	..	2	23	(a) 17	..	4
South Arcot	..	..	..	1	..	..	26	12	..	2
Tanjore	..	..	..	..	..	..	13	14	..	4
Trichinopoly	..	..	..	..	..	1	19	(a) 10	..	1
Madura	..	..	..	..	..	..	14	(a) 14	(b) 1	3
Rāmnād	..	..	..	..	..	..	14	6	..	3
Tinnevelly	..	..	..	1	..	1	17	11	..	5
Coimbatore	..	..	..	1	..	..	29	13	..	3
The Nilgiris	3	..	..	..	..	1	1	9	(d) 5	2
Salem	..	..	..	..	..	..	15	10	..	1
South Canara	..	..	..	..	..	..	18	7	..	1
Malabar	..	1	..	..	1	8	26	19	(e)	4
Total for 1915-16	4	1	..	10	379	48	(j) 418	269	30	64
Total for 1914-15	4	1	..	10	428	92	435	292	27	63

(a) Includes one license for the sale of malt liquor.
(b) At Rs. 50 each.
(c) For Rs. 25.
(d) Includes 4 licenses at Rs. 100 each and 1 license at Rs. 50 (one of the licenses at Rs. 100 was for six months only.
(e) Includes 1 license for Rs. 50 and 5 licenses at Rs. 25 each.
(f) Includes 3 licenses on an annual fee of Rs. 150 each, 3 on Rs. 75 each, 1 bar license at Rs. 50 per mensem, 3 bar licenses at Rs. 25 per mensem, and 5 special licenses at Rs. 50 per mensem (including one for three months one for two months and three days and one for 25 days.
(g) Includes F.L. 12, F.L. 13, F.L. 17, canteen and dining car licenses a special license for sale to the members of the Kotagiri club, a temporary license for a fortnight for the sale of "native beer" to the Regimental Institute Fort St. George, and 2 licenses for the preparation and sale of milk punch, but excludes F.L. 13 (a) F.L. 21 and compounding and bottling licenses.

(vide paragraphs 6, 49 and 134)—*cont.*

Manufactories, Licenses and Shops.

and drugs.

Districts.	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.	Opium, etc., for medical purposes only.	Drugs other than opium—ganja, bhang, etc. Hemp.	Cocaine and allied drugs.
1	12	13	14	15	16	17	18	19	20	21	22	23
	NO.	NO.	NO.	NO.	NO.	NO.	NO.		NO.	NO.	NO.	NO.
Ganjām	..	..	3	..	(k) 384	(m) 207	72	..	72	7	45	4
Vizagapatam	..	5	1	..	(k) 545	332	129	..	129	13	(o) 24	14
Gōdāvari	..	..	3	2	(k) 836	(n) 562	145	..	145	13	(p) 20	13
Kistna	..	..	5	2	477	848	79	..	79	13	17	12
Guntūr	..	..	..	1	379	363	31	..	31	3	22	3
Nellore	..	..	1	1	235	366	17	..	17	5	16	3
Cuddapah	..	..	..	2	269	306	13	..	13	3	20	2
Anantapur	..	3	..	1	246	661	10	..	10	4	17	5
Bellary	..	..	2	3	208	431	7	..	7	5	25	3
Kurnool (including Banganapalle).	..	..	..	2	151	424	25	..	25	2	18	2
Madras	6	52	79	16	28	82	6	..	6	87	9	49
Chingleput	..	..	..	6	186	425	5	..	5	6	10	5
Chittoor	..	..	..	3	229	381	14	..	14	8	16	8
North Arcot	..	..	..	7	349	593	11	..	11	8	16	7
South Arcot	..	2	2	3	534	347	12	..	12	4	13	4
Tanjore	..	1	5	5	162	1,349	18	..	18	20	20	15
Trichinopoly	..	4	6	3	309	394	10	..	10	14	12	8
Madura	..	4	7	11	253	257	11	..	11	9	17	10
Rāmnād	..	..	1	2	222	570	13	..	13	4	17	3
Tinnevelly	..	..	8	2	289	559	11	..	11	15	14	12
Coimbatore	..	3	3	6	414	727	16	..	16	8	19	6
The Nilgiris	..	4	14	11	14	..	5	..	5	9	3	9
Salem	..	..	..	2	318	502	8	..	8	3	10	3
South Canara	..	..	5	..	450	679	6	..	6	11	18	4
Malabar	..	7	30	6	(l) 558	1,094	23	..	23	41	33	15
Total for 1915-16	6	85	(g) 175	97	7,546	12,459	697	..	697	315	451	219
Total for 1914-15	8	60	162	86	8,172	13,181	740	..	740	309	537	208

(h) Combined still and shop licenses.
(i) Includes 7 combined still and shop licenses and 7 stills for manufacture and wholesale vend only.
(j) Excludes 4 licenses for wholesale depots in the Gōdāvari Agency tracts for supply of coloured molasses arrack
(k) Includes Agency arrack shops—27 in Ganjām, 337 in Vizagapatam and 97 in Gōdāvari.
(l) Includes 9 arrack shops in the Attapadi valley (Malabar district).
(m) Includes 2 shops opened in the rented tracts.
(n) Includes 2 shops opened in the Nugur taluk and 8 shops in Bhadrachalam taluk.
(o) Includes 7 shops sold under a modified auction system in Agency tracts.
(p) Includes 4 shops opened on fixed fees in Agency tracts.

APPENDIX U

IMPERIAL FORM No. IV.—vide paragraph 134)—*cont.*

(Duty and Consumption).

Districts.	Spirits manufactured in India paying duty at higher rates than ordinary spirits.			Country spirits issued Excise	
	Gross Imperial gallons issued	Average strength.	Rate of duty per gallon.	Issues in Imperial	
				30° under proof.	32° under proof.
1	2	3	4	5	6
	GALS.			GALS.	GALS.
Ganjām	..	London proof.	Rs. 9-6-0; and Rs. 11-4-0 from 1st March 1916. In the case of issues to F.L. 13 (a) licensees Rs. 7-13-0 up to 1st March 1916.	89,286	..
Vizagapatam — Certain agency tracts under Excise.	..			..	..
Vizagapatam — Rest of the district				86,489	..
Gōdāvari	1,820			..	97,881
Kistna — Munagala and Lingagiri zamindaris	89			..	4,623
Kistna — Rest of the district				..	191,687
Guntūr	407			..	105,172
Nellore	..			..	56,920
Cuddapah	..			58,762	..
Anantapur	..			40,278	..
Bellary	..			55,431	..
Kurnool (including Banganapalle)	..			32,889	..
Madras	12,254			150,380	..
Chingleput — High duty area	121			10,842	..
Chingleput — Rest of the district				31,450	54,070
Chittoor	..			45,536	..
North Arcot	242			..	121,269
South Arcot — Frontier tracts	107			..	..
South Arcot — Rest of the district				..	120,701
Tanjore	87			..	72,176
Trichinopoly	..			..	95,149
Madura	4			72,703	..
Rāmnād	..			36,441	..
Tinnevelly	67			67,440	..
Coimbatore	55			80,771	..
The Nilgiris	19			34,662	..
Salem	..			60,725	..
South Canara	6			110,287	..
Malabar — Wynaad taluk	25			15,483	..
Malabar — Other contract distillery supply tracts				77,060	..
Total 1915-16	(b) 15,303	..	..	1,156,915	919,648
Total *1914-15*	*14,439*	..	..	*1,254,934*	*1,019,602*

Districts.	from Distilleries and Depots.			Opium and its preparations.			Other drugs—ganja, bhang and other preparations of the hemp plant.				
	gallons.				Price per seer.		Amount sold by retail.				
	60° 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).	Wholesale, i.e., price at which opium was issued from the treasury.	Retail average price at which retail vendors sell.	Ganja.	Bhang.	Majum.	Other preparations.	Total.
1	7	8	9	10	11	12	13	14	15	16	17
	GALS.	GALS.	RS. A. P.	SEERS.		RS. A. P.	SEERS.	SEERS.	SEERS.	SEERS.	SEERS.
Ganjām	29,889	74,456	5 0 0	4,369	Rupees 39 per seer for issues from taluk treasuries except in the case of Mysore and Coorg. The rate for Mysore was Rs. 11-9-0 per seer.	58 1 10	4,191	199	27	..	4,417
Vizagapatam — Certain agency tracts under Excise.	34,076	13,630	0 15 0	6,878		63 7 3	1,424	37	..	..	1,461
Vizagapatam — Rest of the district	..	60,542	5 0 0								
Gōdāvari	..	66,559	6 4 0	(c) 11,358		61 2 4	1,091	..	..	..	1,091
Kistna — Munagala and Lingagiri zamindaris	..	3,144	1 14 0	5,528		68 0 10	1,273	..	..	..	1,273
Kistna — Rest of the district	..	130,317	6 4 0								
Guntūr	..	71,517	6 4 0	1,307		63 14 4	1,500	..	..	..	1,500
Nellore	..	38,706	6 4 0	294		97 12 7	889	..	4	7	900
Cuddapah	..	41,133	6 4 0	245		89 8 10	2,349	..	..	..	2,349
Anantapur	..	28,195	6 4 0	119		74 5 3	1,312	..	..	..	1,312
Bellary	..	38,802	6 4 0	148		70 9 2	1,574	..	..	..	1,574
Kurnool (including Banganapalle)	..	23,022	6 4 0	489		74 12 5	1,526	..	..	..	1,526
Madras	..	105,266	8 2 0	(d) 11,417		80 0 0	2,251	315	2,305	1,275	6,146
Chingleput — High duty area	..	7,589	8 2 0	159		79 3 7	552	..	290	222	1,064
Chingleput — Rest of the district	..	58,783	6 14 0								
Chittoor	..	31,875	6 14 0	297		83 0 4	1,527	14	..	..	1,541
North Arcot	..	82,462	6 14 0	603		93 11 2	979	..	..	..	979
South Arcot — Frontier tracts	(a) 51,139	30,683	2 8 0	(e) 317		96 9 11	607	2	31	..	640
South Arcot — Rest of the district	..	82,077	6 14 0								
Tanjore	..	49,080	6 14 0	(f) 896		89 15 7	1,612	..	..	42	1,654
Trichinopoly	..	64,701	6 14 0	(g) 339		99 4 2	881	65	..	579	1,528
Madura	..	50,892	6 14 0	518		93 12 9	2,831	..	..	1,776	4,607
Rāmnād		25,509	6 14 0	168		101 9 11	1,369	18	92	221	1,700
Tinnevelly	..	47,208	6 14 0	300		91 2 10	1,177	..	..	..	1,177
Coimbatore	..	56,540	6 14 0	448		83 10 10	1,918	..	..	..	1,918
The Nilgiris	..	24,283	6 14 0	194		80 0 0	93	1	..	..	94
Salem	..	42,508	6 14 0	162		90 14 9	829	..	..	..	829
South Canara	..	77,201	4 6 0	131		80 12 0	1,561	..	..	..	1,561
Malabar — Wynaad taluk	..	10,838	6 14 0	(h) 771		71 15 6	1,881	..	..	..	1,881
Malabar — Other contract distillery supply tracts	..	53,942	4 6 0								
Total 1915-16	63,965 (a) 51,139	1,491,470	..	47,445	..	..	37,200	651	2,749	4,122	44,722
Total *1914-15*	*97,650* *(a) 59,677*	*1,646,649*	..	*47,323*	..	..	*40,665*	*723*	*4,152*	*4,273*	*49,713*

(a) 40° under proof.
(b) Excludes 40·2 proof gallons issued to Pudukkōttai, 19·9 proof gallons to Native Cochin and 61 proof gallons to non-Government Colleges free of duty for Laboratory purposes.
(c) Includes 80 seers of opium issued to Yanam.
(d) Do. 1,500 do. Mysore (duty free).
Do. 6,000 do. Travancore.
Do. 2,400 do. Cochin.
Do. 70 do. Coorg (free of charge).
(e) Do. 85 do. Pondicherry.
(f) Do. 172 do. Karaikal.
(g) Do. 50 do. Pudukkottai.
(h) Do. 6 do. Mahe.

APPENDIX U (vide paragraph 134)—*cont.*

IMPERIAL FORM No. V.—Incidence of Consumption.

Districts.	Population census of 1911. Muhammadans.	Population census of 1911. Hindus and others.	Population census of 1911. Total.	Number of persons per retail shop for sale of — Liquors. Country spirits, column 16 of Form III.	Liquors. Country fermented liquors, column 17 of Form III.	Drugs. Opium and its preparations, column 20 of Form III.	Drugs. Other drugs, column 22 of Form III.	Gross excise receipts per ten thousand of total population to nearest rupee. From spirits and fermented liquors, total of columns 4, 8, 11 and 15 of Form I.	From opium and its preparations, column 19 of Form I.	From drugs other than opium, column 23 of Form I.	Net excise revenue from all sources per ten thousand of total population column 29 of Form I.
1	2	3	4	5	6	7	8	9	10	11	12
1. Ganjām ..	5,486	2,215,806	2,221,292	5,785	9,129	30,851	49,362	3,103	838	380	..
2. Vizagapatam ..	23,875	3,165,946	3,189,821	5,853	6,584	24,727	132,909	3,630	1,034	147	..
3. Gōdāvari ..	27,027	1,625,832	1,652,859	4,919	2,799	11,399	82,643	7,920	2,881	199	..
4. Kistna ..	70,733	1,926,802	1,997,535	4,188	2,356	25,285	117,502	12,348	1,348	122	..
5. Guntūr ..	117,272	1,580,279	1,697,551	4,479	4,676	54,760	77,161	3,017	423	248	..
6. Nellore ..	81,799	1,246,353	1,328,152	5,628	3,629	78,127	83,010	6,504	176	164	..
7. Cuddapah ..	99,116	794,882	893,998	3,323	2,922	68,769	44,700	6,551	181	525	..
8. Anantapur ..	80,048	883,175	963,223	3,916	1,457	96,322	56,660	11,814	70	309	..
9. Bellary ..	93,681	875,755	969,436	4,661	2,249	138,491	38,777	11,447	85	402	..
10. Kurnool (including Banganapalle) ..	128,824	845,719	974,543	6,454	2,298	38,982	54,141	10,601	299	373	..
11. Madras ..	59,169	459,491	518,660	18,524	6,325	86,443	57,629	48,279	6,714	1,823	..
12. Chingleput ..	31,604	1,374,404	1,406,008	7,559	3,308	281,202	140,601	12,078	79	91	..
13. Chittoor ..	59,183	1,179,559	1,238,742	5,409	3,251	88,442	77,421	4,406	142	248	..
14. North Arcot ..	117,909	1,843,051	1,960,960	5,619	3,307	178,265	122,560	8,902	185	173	..
15. South Arcot ..	66,986	2,295,580	2,362,566	4,424	6,809	196,881	181,736	3,481	88	90	..
16. Tanjore ..	131,042	2,231,647	2,362,689	14,585	1,751	133,094	118,134	11,298	241	275	..
17. Trichinopoly ..	65,753	2,041,276	2,107,029	6,819	5,348	210,703	175,586	6,442	103	187	..
18. Madura ..	76,558	1,856,274	1,932,832	7,640	7,521	175,712	113,696	5,397	204	417	..
19. Ramnad ..	120,220	1,538,233	1,658,453	7,471	2,910	127,573	97,556	4,687	64	116	..
20. Tinnevelly ..	105,474	1,685,145	1,790,619	6,196	3,203	162,784	127,901	5,415	106	183	..
21. Coimbatore ..	43,100	2,073,464	2,116,564	5,112	2,911	132,285	111,398	8,319	133	222	..
22. The Nilgiris ..	5,877	112,741	118,618	8,473	..	23,724	39,539	40,781	1,202	103	..
23. Salem ..	43,424	1,723,256	1,766,680	5,556	3,519	220,835	176,668	9,443	63	143	..
24. South Canara ..	136,751	1,054,521	1,191,272	2,647	1,754	198,545	66,182	8,184	63	268	..
25. Malabar ..	942,803	2,061,716	3,004,519	5,384	2,665	130,631	9,046	3,783	142	365	..
26. Anjengo ..	221	5,361	5,572	..	..	..	..	..	..	6,281	..
Total ..	2,733,935	38,696,258	41,430,193	5,490	3,195	59,441	91,063	7,659	509	257	8,030

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APPENDIX U (vide paragraph 134)—*cont.*

IMPERIAL FORM No. VI-A.—Statistics of wholesale vend of spirits and fermented liquors under licenses granted in each district during 1915–16.

Columns 2–12: Licenses for wholesale vend of imported spirits and imported fermented liquors and spirits and malt-liquors manufactured in British India. Columns 13–15: Licenses for wholesale vend of spirits manufactured in British India to the trade. Columns 16–20: Licenses for wholesale vend of fermented liquors whether manufactured at a licensed brewery or imported by land or sea.

District.	Number of licenses (F.L. 1).	Spirits and fermented liquors sold thereunder. To other licensed vendors. Imported. Wines.*	To other licensed vendors. Imported. Spirits.	To other licensed vendors. Imported. Beer.	To other licensed vendors. Made in British India. Spirits.	To other licensed vendors. Made in British India. Beer.	To the public. Imported. Wines.	To the public. Imported. Spirits.	To the public. Imported. Beer.	To the public. Made in British India. Spirits.	To the public. Made in British India. Beer.	Number of licenses (C.S. 11).	Quantity of spirits sold thereunder. To other licensed vendors.	Quantity of spirits sold thereunder. To the public.	Number of licenses.	Quantity of spirits sold thereunder. To other licensed vendors. Beer.	To other licensed vendors. Wine.	To the public. Beer.	To the public. Wine.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
		GALS.	GALS.	GALS.	GALS.	GALS.	GALS.	GALS.	GALS.	GALS.	GALS.		P. GALS.						
Ganjām ..	..	..	..	..	..	..	..	..	..	..	..	13	98,456	..	..	..	..	..	..
Vizagapatam ..	2	61	698	284	..	..	96	277	308	..	..	14	65,915	..	..	..	..	..	..
Gōdāvari ..	2	78	2,683	6	..	21	..	78	..	..	..	† 17	51,599	..	..	..	..	..	..
Kistna ..	..	..	..	..	..	..	..	..	..	..	..	25	91,489	..	..	..	..	..	..
Guntūr ..	..	..	..	..	..	..	..	..	..	..	..	19	70,023	..	..	..	..	..	..
Nellore ..	..	..	..	..	..	..	..	..	..	..	..	23	24,515	..	..	..	..	..	..
Cuddapah ..	..	..	..	..	..	..	..	..	..	..	..	19	34,017	..	..	..	..	..	..
Anantapur ..	1	2	402	81	..	..	..	..	..	..	..	19	28,195	..	..	..	..	..	..
Bellary ..	..	..	..	..	..	..	..	..	..	..	..	11	22,534	..	..	..	..	..	..
Kurnool ..	..	..	..	..	..	..	..	..	..	..	..	18	21,462	..	..	..	..	..	..
Madras ..	*30	14,021	97,193	60,438	14,063	335	..	389	702	..	..	..	..	..	..	..	..	..	..
Chingleput ..	..	..	..	..	..	..	..	..	..	..	..	12	52,090	..	..	..	..	..	..
Chittoor ..	..	..	..	..	..	..	..	..	..	..	..	13	31,473	..	..	..	..	..	..
North Arcot ..	2	..	..	..	..	131,442	..	..	..	..	..	23	82,134	..	..	..	..	..	..
South Arcot ..	..	..	..	..	..	..	..	..	..	..	..	26	119,160	..	..	..	..	..	..
Tanjore ..	..	..	..	..	..	..	..	..	..	..	..	13	37,829	..	..	..	..	..	..
Trichinopoly ..	1	521	3,590	970	46	1,846	..	..	..	..	..	19	49,309	..	..	..	..	..	..
Madura ..	..	..	..	..	..	..	..	..	..	..	..	14	28,089	..	..	..	..	..	..
Rāmnād ..	..	..	..	..	..	..	..	..	..	..	..	14	28,111	..	..	..	..	..	..
Tinnevelly ..	1	61	354	44	..	2,471	..	..	..	..	..	17	40,571	..	..	..	..	..	..
Coimbatore ..	..	..	..	..	..	..	..	..	..	..	..	29	52,810	..	..	..	..	..	..
The Nilgiris ..	1	..	..	22	..	529	..	..	..	..	..	1	1,642	..	..	..	..	..	..
Salem ..	..	..	..	..	..	..	..	..	..	..	..	15	44,642	..	..	..	..	..	..
South Canara ..	..	..	..	..	..	..	..	..	..	..	..	18	52,818	..	..	..	..	..	..
Malabar ..	8	1,520	5,668	1,563	88	..	1,865	5,174	913	..	..	26	55,028	..	..	..	..	..	..
Total ..	48	16,264	110,588	63,408	14,196	136,644	1,961	5,918	1,923	..	..	† 418	1,183,911	..	..	..	..	..	..

* The figures of consumption given are for only 28 licenses, excluding the two licenses held by Messrs. Spencer & Co., Madras, for which the figures are not available.
† Excludes four depots in the Agency tracts of the Godavari district, the issues from which were 7,596 proof-gallons.

APPENDIX U vide paragraph 134)—*cont.*

IMPERIAL FORM No. VI-B.—Statistics of retail vend and consumption of spirits and fermented liquors in each district during 1915-16.

District.	Foreign spirits and fermented liquors. — Sold under shop licenses. — On fixed fees. — Number of licenses (F.L.2, 3, 4, 11, 12 17, 20, 20 (a) and special licenses).	Sales there under. Wines.	Sales there under. Spirits.	Sales there under. Beer.	On fees determined by auction. — Number of licenses — (F.L.-5, 5 (a), 6 and 6 (a)).	Salesthereunder Wines.	Salesthereunder Spirits.	Salesthereunder Beer.	Sold under hotel or dak bangalow licenses. — Number of licenses (F.L. 7, 8, 10 and 14).	Sales thereunder. Wines.	Sales thereunder. Spirits	Sales thereunder. Beer.	Sold under Railway refreshment room licenses. — Number of licenses—(F.L.-9 and dining car licenses).	Sales thereunder. Wines	Sales thereunder. Spirits.	Sales thereunder. Beer.	Spirits made in India in private distilleries. — Sold under retail vend licenses. — Number of licenses—(C.S.-12, F.L.-13, M.S.-1 and 1 (b).	Quantity sold. Spirits intended for human consumption.	Quantity sold. Denatured spirits.	Quantity sold. Rectified spirits.	Removed direct from distilleries under special permits and passes. Rectified spirits.	Removed direct ... Denatured spirits.	Removed direct ... Spirits intended for human consumption.	Spirits made in outstills. — Number of vendors connected with the outstill.	Quantity sold by them.
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
		GALS.	GALS.	GALS.		GALS.	GALS.	GALS.		GALS.	GALS.	GALS.		GALS.	GALS.	GALS.		GALS.	GALS.	GALS.	GALS.	GALS.			GALS.
Ganjam ..	12	50	2,306	753	..	..	..	..	..	..	..	..	2	54	584	121	361	74,456	92	..	..	..	..	27	65,670
Vizagapatam	20	614	1,769	808	..	..	..	..	2	3	41	12	2	1	10	106	214	74,172	330	..	..	..	..	337	622,690
Gōdāvari ..	15	408	6,005	578	2	7	2,755	150	..	..	..	..	3	30	332	314	251	66,559	312	8	..	..	..	97	40,672
Kistna ..	17	327	5,106	447	2	156	858	14,503	1	1	1	..	2	20	398	578	484	133,491	106	..	..	..	..	..	..
Guntūr ..	6	78	984	228	1	2	784	..	..	..	..	..	3	4	95	16	182	71,517	64	..	..	..	..	..	..
Nellore ..	8	161	1,902	837	1	..	..	7,607	..	..	..	..	3	20	200	573	238	38,706	50	..	..	..	..	..	..
Cuddapah ..	3	2	491	148	2	..	46	1,815	..	..	..	..	1	3	66	87	271	41,133	18	..	..	..	..	..	..
Anantapur	10	115	1,418	3,270	1	..	..	6,102	..	..	..	..	4	21	373	1,154	249	28,195	41	..	..	..	..	..	..
Bellary ..	9	282	1,471	1,307	3	7	232	15,851	..	..	..	..	2	12	142	191	216	38,802	148	..	..	60	..	..	..
Kurnool ..	8	38	596	665	2	4	442	13,514	..	..	..	..	3	1	61	40	154	23,022	44	..	..	..	..	..	..
Madras ..	133	9,070	33,446	25,008	16	484	21,306	234,189	21	475	3,565	4,463	11	59	415	1,308	118	105,266	17,089	425	..	..	..	..	..
Chingleput	4	43	438	325	6	108	1,190	82,264	..	..	..	..	2	7	115	186	187	66,251	11	..	..	..	..	..	..
Chittoor ..	6	53	962	582	3	17	137	3,602	..	..	..	..	2	14	308	538	234	31,875	76	..	..	..	..	..	..
North Arcot	17	153	1,739	3,026	7	30	310	24,961	..	..	..	..	4	32	721	1,320	354	82,382	40	..	..	20	..	..	..
South Arcot	15	217	1,490	1,547	3	8	9	29,693	..	..	..	..	2	5	116	56	538	112,760	18	3	..	1,335	..	..	..
Tanjore ..	20	936	4,483	1,488	5	100	1,075	23,390	..	..	..	..	4	79	538	1,296	172	49,079	336	..	..	..	..	..	..
Trichinopoly	20	846	3,405	51,770	3	..	..	29,707	..	..	..	..	1	33	55	88	318	64,701	394	..	..	..	..	..	..
Madura ..	23	969	38,143	8,865	11	178	762	36,209	1	..	..	..	3	37	381	553	267	50,892	317	17	5	40	..	..	..
Ramnad ..	6	216	755	295	2	..	..	3,868	..	..	..	..	3	3	89	65	227	25,509	71	2	..	..	..	..	..
Tinnevelly	19	820	2,560	1,761	2	127	706	3,270	..	..	..	..	5	24	521	700	307	47,208	375	..	..	..	..	..	..
Coimbatore	18	595	2,800	6,012	6	11	221	26,171	..	..	..	..	3	33	256	627	421	56,540	192	5	..	..	..	..	..
The Nilgiris	24	568	2,604	16,080	11	..	..	124,647	5	212	249	445	2	33	72	444	35	24,263	973	11	..	340	..	..	..
Salem ..	10	206	1,249	2,481	2	..	..	3,450	..	..	..	..	1	8	272	217	321	42,508	78	..	..	..	..	..	..
South Canara	12	1,551	2,074	737	..	..	..	..	..	..	..	..	1	17	168	277	455	77,201	142	..	..	120	..	..	..
Malabar ..	50	1,948	7,520	5,405	6	164	779	7,149	6	33	121	224	4	20	270	594	569	64,780	355	45	5	40	..	1	418
Total ..	(a) 485	20,266	125,716	134,423	97	1,403	31,612	692,112	36	724	3,977	5,144	73	570	6,558	11,449	7,143	1,491,268	21,672	516	10	1,955	..	462	729,450

Note.—The figures of consumption given in this statement exclude those under the following licenses in regard to which information is not available :—Two F.L. 2 in Madras (held by Messrs. Spencer & Co.), 1 F.L. 7 in Madura, 1 F.L. 9 in Nellore, 64 F.L. 11 (5 in Vizagapatam, 3 each in Anantapur and Malabar, 52 in Madras and 1 in South Arcot), 2 F.L. 12 in Madras (held by Messrs. Oakes & Co.), 11 F.L. 17 (3 in Ganjam, 4 in Kistna and 1 each in Gōdāvari, Nellore, South Arcot and Tanjore), 4 M.S. 1 in Kistna, 9 dining car licenses (7 held by Messrs. Spencer & Co. and 2 by Messrs. Brandon & Co., Bombay) and 1 canteen license in Madras and 4 special licenses (1 in Madras and 3 on the Nilgiris).

(a) The increase in the number of licenses this year is due to the inclusion of F.L. 17 licenses under this item.

[G.O. No. 884, FINL. (S.R.,) 20TH OCT. 1916

GOVERNMENT OF MADRAS

FINANCIAL DEPARTMENT

(Separate Revenue)

READ—the following paper :—

Proceedings of the Board of Revenue (Separate Revenue), No. 376/798-R., Abk., dated 8th September 1916.

The Hon'ble Mr. N. S. BRODIE, M.A., I.C.S.,

Second Member, Board of Revenue, and Commissioner of Salt, Abkāri and Separate Revenue.

The Board submits to Government its report on the administration of the abkāri and opium revenue in the Madras Presidency during the official year 1915-16.

(True Extract)

E. F. THOMAS,
Secretary.

To the Chief Secretary to Government, Separate Revenue Department, with the report and Sir William Meyer's Memorandum on Excise administration in the Presidency corrected for 1915-16.
Copy to all Collectors, Deputy and Assistant Commissioners and to the Accountant-General.

Order—No. 884, Financial (Separate Revenue), dated 20th October 1916.

Recorded.

2. The Government are gratified to observe from the Board's report that every effort has been made to obtain local opinion in determining the number and location of liquor shops and that not only the Advisory Committees constituted for that purpose but also private bodies and employers of labour have voluntarily co-operated with the officers of the department in giving effect to the Government's policy. They note particularly the steps taken to introduce temperance teaching in schools and await with interest the results of the experiments started during the year to remove temptation from wayfarers and to provide counter-attractions to intemperance n alcoholic drinks.

3. The Government note with pleasure that the officers of the department have, with few exceptions, worked well and desire to congratulate the Commissioner and his staff on the continued efficiency of the department.

(True Extract)

L. DAVIDSON,
Acting Chief Secretary.

To the Board of Revenue (Separate Revenue).
,, Government of India, Department of Commerce and Industry (with C.L.).
Editors' Table.

AGENTS FOR THE SALE OF MADRAS GOVERNMENT PUBLICATIONS

IN INDIA

R. Cambray & Co., Calcutta.
A. C. Barraud & Co. (late A. J. Combridge & Co.), Madras.
E. M. Gopalakrishna Kone, Pudumantapam, Madura.
Higginbothams (Limited), Mount Road, Madras.
V. Kalyanarama Iyer & Co., Esplanade, Madras.
G. C. Loganatham Brothers, Madras.
S. Murthy & Co., Madras.
G. A. Natesan & Co., Madras.
The Superintendent, Nazair Kanun Hind Press, Allahabad.
P. R. Rama Iyer & Co., Madras.
D. B. Taraporevala Sons & Co., Bombay.
Thacker & Co. (Limited), Bombay.
Thacker, Spink & Co., Calcutta.
S. Vas & Co., Madras.
S. P. C. K. Society, Madras.

IN ENGLAND

B. H. Blackwell, 50 & 51, Broad Street, Oxford.
Constable & Co., 10, Orange Street, Leicester Square, London, W.C.
Deighton, Bell & Co. (Limited), Cambridge.
T. Fisher Unwin, No. 1, Adelphi Terrace, London, W.C.
Grindlay & Co., 54, Parliament Street, London, S.W.
Kegan Paul, Trench, Trübner & Co. (Limited), 68–74, Carter Lane, London, E.C. ; 25, Museum Street, London, W.C.
Henry S. King & Co., 65, Cornhill, London, E.C.
P. S. King & Son, 2 & 4, Great Smith Street, Westminster, London, S.W.
Luzac & Co., 46, Great Russell Street, London, W.C.
B. Quaritch, 11, Grafton Street, New Bond Street, London, W.
W. Thacker & Co., 2, Creed Lane, London, E.C.
Oliver and Boyd, Tweeddale Court, Edinburgh.
E. Ponsonby (Limited), 116, Grafton Street, Dublin.

ON THE CONTINENT

Ernest Leroux, 28, Rue Bonaparte, Paris.
Martinus Nijhoff, The Hague, Holland.