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Government of Madras.

DEPARTMENT.

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REPORT

ON THE

ADMINISTRATION

OF THE

ABKÁRI REVENUE

IN THE

PRESIDENCY OF FORT ST. GEORGE,

FOR THE YEAR 1889-90.

MADRAS:
PRINTED BY THE SUPERINTENDENT, GOVERNMENT PRESS.

1890.

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MAP

of the

MADRAS PRESIDENCY

shewing

the areas under the several systems of
Excise Administration in force at the end of

1889-90

Scale 1 Inch = 56 Miles $\frac{1}{3548160}$

Miles 50 40 30 20 10 0 50 100 Miles

Private Distilleries	
1	Aska
2	Do.
4	Tadpatri
5	Palmaner
6	Rauipet
7	Madras
8	Tiruvennanallur
9	Nellikuppam
10	Suramangalam
11	Aravanghat
12	Coimbatore
13	Podanur
14	Do.
15	Tanjore
16	Palamcottah
17	Tachanallur
Private Warehouses	
18	Nellore
19	Arkonam
20	Cuddalore
Contract Distilleries	
21	Vizagapatam
22	Bezvada
23	Cannanore
24	Parli

REFERENCE

- Private Distillery Supply system
- Combined Arrack & Toddy Renting system
- Contract Distillery system (of all kinds)
- Country Spirits Renting System
- × Private Distilleries
- ⊗ Do. Warehouses
- ✚ Contract Distilleries

Photo-Zincographed in Central Survey Office, Madras
1890.

ADMINISTRATION REPORT

OF THE

MADRAS ABKARI DEPARTMENT,

FOR 1889-90.

Chapter I.—Introductory.

As directed by the Government of India, a brief notice will first be given of the different systems in force during the year.

2. In dealing with the toddy revenue and with those portions of the Presidency in which spirits are ordinarily made from toddy, the systems described are those in force during the second half of the year. The arrangements for the first half of the year were described in the Administration Report for 1888-89; those described in the present report will continue until 30th September 1890.

A.—Country Spirits—The Excise System.

3. "*Contract distillery supply system.*"—Under this system (known until last year as the monopoly supply system) the exclusive privilege of manufacture and supply of country spirits is disposed of by tender, by the district or other tract of country, while the privilege of sale is separately sold by auction by fixed areas, such as Revenue Inspectors' divisions, except in the case of certain towns in which the shops are sold separately. The manufacturer is bound to supply vend-farmers and independent shopkeepers at a fixed rate per gallon which is termed the still-head charge, and the exclusive privilege of manufacture and supply is granted to the approved tenderer who offers to Government the largest share of such still-head charge in the form of duty. The exclusive privilege of sale is disposed of by auction to the highest approved bidder, the vend-renters being bound to purchase only from the contractor. The vend-renters are required to maintain depôts to which their liquor must be conveyed for verification of the consignments by a Government officer before issue to the shopkeepers. They are at liberty to select their own shopkeepers, and are bound to open as many shops as the Collector may consider essential for the adequate supply of the farms. In the towns in which the shops are sold separately, the right of sale is assigned to the highest approved bidder.

4. This system was in force in the following districts throughout the year:—

(1) Ganjam.
(2) Vizagapatam.
(3) The upland taluks of the Kistna district and the town of Masulipatam.

In Ganjam and Vizagapatam, the vend-renters were called upon to guarantee a certain minimum consumption for each of their farms; but the guarantees were so small that they were of little practical advantage.

5. "*Private distillery supply system.*"—This is the system known until last year as the "free supply system." In the tracts in which it is in force no exclusive privilege of manufacture or supply is assigned. Licenses for distilleries for manufacturing, and for private warehouses for supplying, spirits, are granted on payment of

the prescribed annual fee (Rs. 100 for distilleries and Rs. 50 for warehouses) to any respectable person who is prepared to provide suitable buildings and to conform to the conditions prescribed. The privilege of sale is disposed of as in contract distillery supply districts, but the vend-renters and independent shopkeepers may obtain the spirits required by them from any licensed distillery or warehouse on payment into a Government treasury of the prescribed duty, the only restrictions being that the spirits so supplied must be issued only at 20°, 30° or 60° under-proof and that the cost of the spirits at distilleries is not to exceed a fixed maximum price.

6. To facilitate the supply of spirits to tracts which are within easy reach of neither a distillery nor a warehouse, licenses are issued on payment of a fee of Rs. 15 for the wholesale vend of country spirits, the licensees being allowed to sell only to licensed arrack vend-renters and independent arrack-shopkeepers in quantities of not less than half a gallon at a time. This class of licenses is an important feature of the private distillery supply system; it is a necessary link between the distiller, who cannot afford to issue liquor in small quantities, and the petty farmer or shopkeeper, who can only afford to purchase a few gallons at a time. The spirits in these wholesale shops are all duty-paid.

7. Holders of licenses to manufacture under the private distillery supply system are also permitted to issue spirits at strengths other than 20°, 30° or 60° under-proof on payment of the tariff rate of duty. Under Madras Act I of 1886, spirits, on which excise duty at the full rates chargeable on spirits imported into British India from foreign countries by sea has been levied, are included in the definition of "foreign liquor," although manufactured in British India, and the only restrictions imposed on the distillers in respect of country-made spirits so excised are that they shall be issued only to persons licensed to sell foreign spirits, or to private persons for domestic consumption but not for sale. As regards wholesale and retail sale, spirits of the above description are subject to precisely the same regulations as imported European spirits. The bottles must, however, be labelled "spirits manufactured in India."

8. This system was in force throughout the year in the following districts or parts of districts:—

1. Nellore.
2. Cuddapah.
3. Anantapur.
4. Bellary.
5. Kurnool (except Cumbum and Márkápur taluks).
6. Madras.
7. Chingleput.
8. North Arcot.
9. South Arcot.
10. Tanjore.
11. Trichinopoly.
12. Madura.
13. Tinnevelly.
14. Coimbatore.
15. Nílgiris.
16. Salem.
17. Wynaad taluk of Malabar.

9. *Excise—Other systems.*—A modified form of the contract distillery supply system was in force in the portions of the Malabar district noted in the margin, which were sold as one farm. Arrack is there manufactured from toddy, and the farmer is bound to obtain the toddy required by him for distillation from marked trees and to pay a still-head duty for every gallon of spirits issued from his distilleries. There are two of these, at Cannanore and Parli, and the still-head duty is fixed at 10 annas per gallon of 30° under-proof in the former distillery and at 12 annas in the latter. It was calculated that the incidence of the tree-tax amounted to 8 annas per gallon of 30° under-proof at Cannanore and to 6 annas at Parli, so that the total duty comes to Rs. 1-2-0. Attached to each of his principal distilleries, the renter is bound to maintain one or more sub-distilleries, in which weak spirits are distilled for subsequent re-distillation in the principal distilleries. This arrangement is necessitated by the difficulty which is found in the direct transport of toddy to the principal distilleries in consequence of its bulk and of its tendency to over-ferment on the way.

Chirakal taluk.
Kottayam do.
Calicut do.
Pálghat do.

10. It was originally intended to introduce (from 1st October 1888) a system of excising toddy spirits into the whole of the Mangalore taluk, but the scheme fell through, as there were no bidders when the privilege of manufacture and supply was put up for sale. The taluk had, therefore, to be placed under the direct management of the Collector, the spirits supplied being

Mangalore taluk.

chiefly jaggery spirits from private distilleries. The same arrangement continued during the year under report. The detailed results of this system will be found in Chapter II.

B.—COUNTRY SPIRITS—THE RENTING SYSTEM.

11. The exclusive privilege of manufacture and sale is disposed of by auction by the taluk or by the Revenue Inspectors' division. The contractors in some cases sub-let portions of their farms and in others deal directly with the shopkeepers. The number of stills is limited as far as possible, and maximum and minimum prices are imposed. The renting system has been entirely abandoned where circumstances have permitted of the introduction of the excise system and is gradually being confined to narrower limits. It was in force during the year under report in the Godávari district, in the Bápatla taluk of the Kistna district, in the South Canara district, exclusive of Mangalore taluk, and in the Malabar taluks of Kurumbranád, Ernád, Walawanád Ponáni and Cochin, in all of which arrack is manufactured from toddy.

12. In the South Canara and Malabar districts the farms consisted of areas much smaller than Revenue Inspectors' divisions, in each of which only one still was allowed. In South Canara part of the tax was collected in the form of a fee, varying with the locality, imposed on each toddy-drawer. In Cochin the farmer was allowed the option of distilling his own liquor, provided the toddy was drawn from trees which had paid tree-tax, or of importing it from Native Cochin free of duty.

C.—COUNTRY SPIRITS AND TODDY COMBINED.

13. In the tracts given in the margin, arrack and toddy were rented out conjointly, separation being difficult because spirits are almost exclusively distilled from toddy. The details of management under the combined system are the same as above described for country spirit farms.

The Gudiváda, Répalle and Bandar taluks (except Masulipatam town), and the Núzvíd and Visannapet divisions of the Kistna district.
The Cumbum and Márkápur taluks of the Kurnool district.

In the Bandar and Répalle taluks, however, the privilege of manufacturing and selling toddy spirits and toddy was subject to the payment of the tree-tax upon the trees from which the toddy required for distillation or for sale was drawn.

D.—TREE-TAPPING LICENSE FEE SYSTEM.

14. The tree-tapping license fee system consists in charging a yearly or half-yearly fee for the issue of licenses to tap trees for toddy which is to be fermented. Such licenses are issued on the application of toddy shopkeepers, of toddy-renters in tracts where the right to manufacture and sell toddy is not sold by separate shops, and also of arrack-renters in tracts where country spirits are manufactured from toddy. The licensees make their own arrangements for procuring trees, independent shopkeepers and renters being allowed to tap Government trees on waste lands.

The following statement shows the taluks in which the tree-tax system was in force during the year under review, those in which it was newly introduced (from 1st October 1889) being marked with an asterisk:—

District.	Taluk.
Madras	Madras.
Chingleput	Saidápet.
Kistna	Bandar.
	Répalle.*
North Arcot	Wálajápet.
South Arcot	Cuddalore.
	Chidambaram.*
Tanjore	Tanjore.
	Kumbakónam.*
	Negapatam.*
Trichinopoly	Trichinopoly.
	Musiri.*
Coimbatore	Coimbatore.*
Salem	Salem.
	Námakal.*
Malabar	Chirakal.
	Kóttayam.
	Calicut.
	Pálghat.
	Kurumbranád.
	Ernád.*
	Walawanád.*
	Ponáni.*
South Canara	The whole.

15. The fees charged for the various classes of trees tapped in districts other than South Canara are shown below :—

Class of trees.	Rates of tree-tax per tree		For what period.
	In the Madras Town Circle.	In the other tracts.	
	Rs. A. P.	Rs. A. P.	
Cocoanut palms	3 0 0	1 8 0	For each half-year.
Sago palms	4 8 0	3 0 0	For each half-year.
Palmyra or date palms	2 0 0	1 0 0	For the whole year.

A minimum number of trees is required to be applied for before a license is given. In the Madras Town Circle, the minimum is 30; in other tracts it is fixed by the Collector of the district and is generally 15. In South Canara the fee is charged on the toddy-drawer's license and not on each tree tapped and varies from Rs. 3 to Rs. 18 per half-year.

16. In the Madras Town Circle, the toddy shops were not sold by auction, but were divided into four classes according to the estimated extent of their sales, and a fixed license fee of Rs. 100, 75, 50 or 25, according to class, was levied on each. During the palmyra season (between January and May) additional temporary shops were also licensed on payment of a fee of Rs. 50 each in the portion of the Madras Town Circle, outside the town. Licenses for drawing the toddy required for sale in all these shops are granted on the application of the shopkeepers, who are responsible for the payment of the tree-tax.

17. In the rural parts of the Bandar taluk and in the Répalle taluk, the combined system described in paragraph 14 *supra* was in force. Tree-tapping licenses were granted only on the application of the renters.

18. In Masulipatam town and in the other tree-tax taluks, with the exception of Saidápet (Madras Town Circle) and those in the Malabar district and South Canara, the shops for the sale of toddy were separately leased out, and the shopkeepers were bound to obtain their toddy from marked trees on which tree-tax had been paid. Tapping licenses were granted only on the application of shopkeepers.

19. In South Canara the toddy-drawers were at liberty to tap any number of trees and to transport the produce to any licensed still for distillation or to any shop or booth for sale. Except in the town of Mangalore, licenses for the vend of toddy were granted to approved applicants on payment of a fixed fee. They were of two kinds—for booths in which sales could be held only during day-light and for shops where sales could continue up to 8 P.M. The fixed fee was, Rs. 2 per booth and Rs. 3 per shop for each quarter. In the town of Mangalore, the toddy shops were sold separately, the shopkeepers being bound to obtain their toddy from licensed tappers.

20. The toddy shops in the towns of the Malabar district noted in the margin were sold separately. The shopkeepers had, in addition to their rentals, to pay tree-tax on the trees from which they obtained their liquor, tapping licenses being granted on their application. In the rural tracts of this district, licenses were given to toddy-drawers and other persons of approved character for the sale of toddy in shops. The fee for each shop was Rs. 6 per half-year. The licensees had the privilege of drawing their own toddy under tapping licenses granted on their application, or of procuring it from other licensed toddy-drawers or toddy shopkeepers.

Cannanore. | Pálghat.
Tellicherry. | Cochin.
Calicut.

E.—Toddy in Non-tree-tax-Areas.

21. In the areas in which the tree-tax license fee system was not in force, the exclusive privilege of the sale of toddy was sold in farms by auction to the highest bidder except in the towns and taluks mentioned below, in which the shops were sold separately. The area of each farm was ordinarily a Revenue Inspector's division. The

renter was allowed to obtain his supplies from trees within or without the area leased, the right of sale, not that of manufacture, being exclusive within the area of each farm :—

Taluks.

Nellore.	Nannilam.
Conjeeveram.	Udayárpálaiyam.
Gudiyátam.	Periyakulam.
Villupuram.	Tenkási.
Tindivanam.	Polláchi.
Máyavaram.	Hosúr.
Shiyáli.	Tiruchengód.

Towns.

Vizagapatam.	Tirupati.
Bimlipatam.	Arcot.
Vizianagrum.	Chittoor.
Guntúr.	Arni.
Bezváda.	Mannárgudi.
Cuddapah.	Madura.
Anantapur.	Dindigul.
Gooty.	Palni.
Tádpatri.	Tinnevelly.
Bellary cantonment.	Palamcottah.
Hospet.	Tuticorin.
Adóni.	Erode.
Chingleput.	Karúr.
Tiruvallúr.	Vániyambádi.
Vellore.	Tirupatúr.

F.—Toddy and Country Spirits in the Agency Tracts of Ganjam, Vizagapatam and Godavari.

22. Throughout the Agency or Non-Regulation tracts, toddy is untaxed and left free to the people. As regards country spirits, different systems are in force in different localities.

23. In Ganjam the Khonds are allowed to distil spirits free for home consumption as well as for use at village feasts, marriages, &c., but not for sale. For the supply of others than Khonds, a fixed number of distilleries is allowed for each muttah or division with reference to its size and other considerations, licenses being granted to persons nominated by the head of the village on payment of an annual fee of Rs. 7 in the Goomsur maliahs and of Rs. 4 in the other hill tracts. Uriya sundis were also allowed to distil at Udayagiri and Tikkibelli on certain special conditions and subject to a license fee of Rs. 15 per annum.

24. In Vizagapatam the following tracts are leased out from year to year to renters who have the exclusive privilege of manufacture and sale on payment of lump sums :—

(*a*) The Gunupur-Rayaghada farm, in which the Pálkonda and Párvatipur Agency villages are also included.
(*b*) The Koraput farm, in which hill Mádugula, hill Pachipenta and the Agency villages of Sálúr are also included.
(*c*) The Golgonda Agency.

In the remainder of the Agency tracts, consisting of—

(*a*) Jeypore,
(*b*) Nowrangapur,
(*c*) Malkangiri,
(*d*) Paderu taluk,
(*e*) Agency villages of Srungavarapukóta,
(*f*) Agency villages of Víravalli,

the Abkári revenue is directly managed by the Agent to the Governor.

25. In the Rumpa country of the Godávari district there is but little consumption of spirits, which are stated to be obtained chiefly from the low country. In the Telaga villages of Bhadráchalam taluk, which lie chiefly along the Godávari, the

monopoly of manufacture and sale of spirits made from the flowers of the *ippa* or *mohwa* tree is leased out by auction. In the Koya and Reddi villages of the taluk the right to manufacture spirit for domestic consumption, but not for sale, is leased to the villagers collectively for small lump sums, fixed at the annual settlement with reference to the population, number of *ippa* trees, &c., the headman being responsible for the collections.

G.—FOREIGN LIQUOR.

26. The term "foreign liquor," as used in the Madras Presidency, includes country-brewed beer and spirits manufactured in the country which have been excised at the full rate of duty chargeable on spirits imported into British India from foreign countries by sea (*vide* paragraph 7 *supra*). The revenue from the sale of "foreign liquor" is derived from rentals, determined by auction, in the case of tavern licenses (*i.e.*, licenses for the retail sale of foreign liquor to be consumed on the premises), and from fixed fees in the case of the following classes of licenses:—

Description of licenses.	ANNUAL LICENSE FEES		
	In Madras.	On the Nilgiris.	Elsewhere.
	Rs.	Rs.	Rs.
Licenses for wholesale sale (*i.e.*, sale in quantities not less than two Imperial gallons in each transaction).	25	25	25
Retail licenses for the sale of liquor not to be drunk on the premises (minimum quantity permitted to be sold—one reputed pint).	100	50	50
Hotel licenses for the supply of liquor to residents in hotels and boarding-houses.	175 or 100, according to class	100 or 50, according to class	50 or 25, according to class.
Refreshment-room licenses—			
(*a*) Ordinary refreshment rooms	Do.	Do.	Do.
(*b*) Refreshment rooms under the supervision and control of Railway or Dâk Line Companies.	25	25	25
Occasional licenses, such as licenses for sale at refreshment stalls in connection with race-meetings and public entertainments.	At the discretion of the Collector for a period not exceeding 10 days at one time and at fees not exceeding Rs. 100 on each occasion.		
Special licenses	To be granted by the Board of Revenue on such terms and conditions and for such periods as it may, on each occasion, determine.		
Auctioneer's licenses	5	5	5

Breweries.

27. Licenses for the establishment of breweries at hill stations are granted by the Board of Revenue to respectable applicants on payment of an annual license fee of Rs. 15. No Government establishments are stationed at breweries, but the brewers' accounts, which must be kept in a form prescribed by Government, are systematically examined and duty (at the prescribed rate of one anna per Imperial gallon) is levied on all beer issued for consumption. No duty is charged on beer issued to the Commissariat Department on the public service. To prevent the issue of spirit-washes under the name of beer, samples of the worts and beer are occasionally taken and analysed to ensure the observance of the conditions that the original gravity of the wort shall not in any case exceed 1073°, and that the proportion of alcohol in the beer shall not exceed 8 per cent.

H.—OPIUM.

28. Licenses to import opium are granted by the Board of Revenue on the recommendation of Collectors. A duplicate copy of the license is sent to the Deputy Opium Agent at Indore, who passes the opium on payment of the pass duty (Rs. 700 per chest of 140¼ lb.). The Deputy Opium Agent reports the despatch of opium to the Board, which advises the Collectors concerned; the consignments are checked by some responsible Revenue officer on arrival in the district, and are then passed on for sale to farmers and licensed vendors.

29. The monopoly of the retail sale of opium and of the manufacture and sale of intoxicating drugs prepared from opium is sold by auction on the farming system and the farmers either import the drug themselves or procure it from importers under the system described in the preceding paragraph. The farms are generally conterminous with taluks. In the feverish hill tracts of Ganjam, Vizagapatam and Godávari,

however, a certain number of free licenses are issued, and in order to prevent smuggling from such tracts to other parts, the farms in these districts are sold subject to the condition that the selling price of opium shall not exceed 2 tolas per rupee.

The hill tracts of Vizagapatam.

During the year under review, the monopoly of supply of opium to the hill tracts of Vizagapatam was not leased out, but was kept under the management of the Collector as in the previous year.

30. Licenses for the sale of poppy-heads are granted on payment of a fee of 8 annas. In this Presidency poppy-heads are exclusively used for medicinal purposes, and the trade in them is very small. It is chiefly carried on in the town of Madras.

I.—INTOXICATING DRUGS PREPARED FROM THE HEMP PLANT.

31. The Abkári Act was for the first time extended to intoxicating drugs prepared from the hemp plant from 1st April 1889, but only so in regard to sale, *i.e.*, the possession and transport of these drugs remains free, but their sale for consumption is prohibited except by persons licensed by the Collector. The number of licenses to be issued in each district is fixed annually by the Board on the recommendation of the Collector, and a fee of Rs. 30 is charged for each license issued in the Madras Circle and Rs. 15 elsewhere. The Collector selects the licensees according to his discretion subject to the condition that the trade shall not be allowed to fall into the hands of the opium contractors or become a monopoly in favour of one or more individuals.

ABKARI ADMINISTRATION IN EACH DISTRICT.

32. The following statement shows concisely the various systems in force at the close of 1889-90 in each district in regard to the manufacture and sale of country spirits and toddy:—

District.	Country spirits.	Toddy.
Ganjam—		
(*a*) Ordinary tracts ..	Supply is under the contract distillery system. The privilege of sale is separately sold by auction in small areas, except in Berhampore town, the number of vend areas being 10. The shops in Berhampore town are separately sold.	The privilege of sale is sold by auction to the highest bidder. The district is divided for this purpose into 35 rent areas.
(*b*) Agency tracts ..	The Khonds are allowed to distil spirits free for home consumption, &c., but not for sale. For the supply of others than Khonds a fixed number of petty distilleries is allowed, licenses being granted to persons nominated by the head of the village on payment of fees varying from Rs. 4 to 15 according to locality.	Toddy is left free.
Vizagapatam—		
(*a*) Ordinary tracts ..	Supply is under the contract distillery system. The privilege of sale is sold by auction by fixed areas except in the towns of Vizagapatam, Bimlipatam and Vizianagrum, where the shops are sold independently. The number of rent areas is 21.	Except in the towns of Vizagapatam, Bimlipatam and Vizianagrum, where the shops are separately sold, the right of selling toddy is sold by auction, the district being divided for this purpose into 9 rent areas.
(*b*) Agency tracts ..	The exclusive privilege of manufacturing and selling country spirits in the Gunupur, Koraput and Golgonda rent areas is leased out from year to year. In the remaining Agency tracts the arrack revenue is directly managed by Government.	Toddy is left free.
Godávari—		
(*a*) Ordinary tracts ..	The exclusive privilege of manufacture and sale is disposed of by auction. The whole district is divided for this purpose into 48 rent areas, the number of stills in each being limited and maximum and minimum prices being imposed.	The right of selling toddy in each of 110 rent areas is sold by auction.
(*b*) Agency tracts ..	In the Telaga villages of the Bhadráchalam taluk the monopoly of manufacture and sale of spirits made from the *ippa or mohwa* flower is leased out by auction. In the Koya and Reddi villages of the said taluk, the right to manufacture spirits for domestic consumption, but not for sale, is leased out to the villagers collectively for small lump sums fixed with reference to the population, number of *ippa* trees, &c., the headman being responsible for the collections.	Toddy is left free.

District.	Country spirits.	Toddy.
Kistna—		
(*a*) Guntúr taluk .. Sattenapalle ,, Narsaraopet ,, Vinukonda ,, Palnád ,, Nandigáma ,, Bezváda ,, Masulipatam town	Supply is under the contract distillery system. The exclusive privilege of sale is sold by auction by fixed areas except in the towns of Guntúr, Bezváda and Masulipatam, where the shops are separately leased. The number of rent areas is 23.	The exclusive privilege of sale is sold by auction by fixed areas except in the towns of Guntúr, Bezváda and Masulipatam. In the first two towns the shops are separately sold under the ordinary system, while in Masulipatam town the shops are separately sold under the tree-tax system. The number of rent areas in the rural tracts is 23.
(*b*) Bápatla taluk ..	The exclusive privilege of manufacture and sale is disposed of by auction, the taluk being divided into 4 rent areas.	The exclusive privilege of sale is sold by auction, the taluk being divided into 4 rent areas as for country spirits.
(*c*) Gudiváda taluk— Núzvíd division. Vissannapet division. Bandar taluk except Masulipatam town. Répalle taluk.	These taluks are under the combined arrack and toddy system, *i.e.*, arrack and toddy are rented out conjointly, separation being difficult because spirits are exclusively distilled from toddy. The privilege of manufacture and sale is sold in small areas as in the rented tracts. In the Bandar and Répalle taluks, the privilege is, however, subject to the payment of tree-tax upon the trees, from which toddy is drawn either for distillation or for sale.	
Nellore	Supply is under the private distillery system. Shops are separately sold in the towns of Nellore and Gúdúr. The rest of the district is divided into 37 rent areas, the privilege of sale in each of which is put up to auction every year.	The shops in the Nellore taluk are separately leased, while the rest of the district is divided into 49 rent areas, the privilege of sale in each of which is sold by auction every year.
Cuddapah	The district is under the private distillery supply system. The shops in Cuddapah town are separately sold. The rest of the district is divided into 35 rent areas.	The shops in Cuddapah town are separately sold, while the rest of the district is divided into 35 rent areas, the privilege of sale in each of which is sold in auction every year.
Anantapur	Supply is under the private distillery system. The shops in the towns of Anantapur, Gooty and Tadpatri are under the separate sale system. The rest of the district is divided into 23 rent areas, the privilege of sale in each of which is sold by auction every year.	The shops in Tadpatri, Anantapur and Gooty towns are separately leased, while the rest of the district is divided into 23 rent areas.
Bellary	Supply is under the private distillery system. Shops are separately sold in Bellary, Hospet and Adóni towns. The rest of the district is divided into 24 rent areas.	The shops in the towns of Bellary, Hospet and Adóni are under the separate sale system. The rest of the district is divided into 77 areas, the privilege of sale in each of which being sold by auction every year.
Kurnool—		
(*a*) Rámallakót taluk .. Nandikótkur ,, .. Koilkuntla ,, .. Pattikonda ,, .. Nandyál and Sirvél taluks.	These taluks are under the private distillery supply system. The shops in Kurnool town are separately sold, while the rural tracts are divided into 15 vend areas, the privilege of sale in each of which is sold by auction.	There are 24 rent areas, the privilege of sale in each of which is disposed of by auction.
(*b*) Cumbum taluk .. Márkápur ,,	These taluks are under the combined arrack and toddy renting system and are divided into 6 rent areas.	
Madras (including outside limits, the cantonments of St. Thomas' Mount, Pallávaram and Poonamallee, and the Saidápet taluk of the Chingleput district.	Supply is under the private distillery system. The shops are separately sold.	The tree-tax system is in force throughout. The shops are not sold by auction but are divided into 4 classes according to the estimated extent of their sales and a fixed annual license fee of Rs. 100, 75, 50 or 25 according to class is levied on each. Additional temporary shops are also licensed on payment of Rs. 50 during the palmyra season, the shopkeepers being responsible for the tree-tax.
Chingleput (exclusive of the portion included in Madras).	The district is under the private distillery supply system. The shops in Chingleput, Conjeeveram and Tiruvallúr towns are separately leased. The remaining portion of the district is divided into 16 rent areas, the privilege of sale in each of which is disposed of by auction every year.	The shops in the Conjeeveram town and taluk and those in Chingleput and Tiruvallúr towns are sold separately. The rest of the district is divided into 13 rent areas, the privilege of sale in each of which is sold by auction.
North Arcot	Supply is under the private distillery system. The shops in the Wálajápet taluk and town and those in Chittoor, Gudiyátam, Vellore, Arcot, Arni and Tirupati towns are separately sold. The rest of the district is divided into 35 rent areas.	The shops in the Wálajápet taluk are separately sold under the tree-tax system, those in the Gudiyátam taluk and in Chittoor, Vellore, Arcot, Arni and Tirupati towns are independently sold under the ordinary system. The rest of the district is divided into 32 rent areas.
South Arcot	The district is under the private distillery supply system. The shops in the towns of Cuddalore, Chidambarám and Panruti are under the separate sale system. The rest of the district is divided into 21 rent areas, the privilege of sale in each being sold by auction.	The toddy shops in the Cuddalore and Chidambaram taluks are sold separately under the tree-tax system, while those in Villupuram and Tindivanam taluks are separately sold under the ordinary system. The rest of the district is divided into 26 small areas, each of which is sold by auction.

District.	Country spirits.	Toddy.
Tanjore	Supply is under the private distillery system. The shops in Tanjore, Kumbakónam, Máyavaram, Tiruvádi and Negapatam towns are separately sold, while the privilege of sale in the rest of the district is disposed of by auction, the number of rent areas being 41.	The taluks of Tanjore, Kumbakónam and Negapatam are under the tree-tax system with separate sale of shops, while in the Máyavaram, Shiyali and Nannilam taluks and the town of Mannárgudi the shops are separately sold under the ordinary system. The rest of the district is divided into 14 rent areas, the privilege of sale in which is disposed of by auction.
Trichinopoly	The district is under the private distillery supply system. The shops in Trichinopoly and Srirangam towns are separately sold. The rest of the district is divided into 18 rent areas.	In the Trichinopoly (excluding Illupur Mahanum) and Musiri taluks, the shops are separately sold under the tree-tax system, while in Udayárpálaiyam taluk they are separately sold under the ordinary system. The rest of the district, including the Illupur Mahanum of the Trichinopoly taluk, is divided into 12 rent areas.
Madura	Supply is under the private distillery system. Shops are sold separately in Madura, Dindigul, Periyakulam and Palni towns, the rest of the district being divided into 30 rent areas.	Separate sale of shops prevails in the Periyakulam taluk and in Madura, Dindigul and Palni Municipalities. The rest of the district is divided into 32 rent areas.
Tinnevelly	Supply is under the private distillery system. The shops in the towns of Tinnevelly, Palamcottah and Tuticorin are under the separate sale system, while the rest of the district is divided into 36 rent areas.	The shops in the Tenkási taluk and in Tinnevelly, Palamcottah and Tuticorin towns are separately sold. As regards the remaining portion of the district, Sátúr taluk is sold as one farm, while the remaining tracts are divided into 23 areas.
Coimbatore	The district is under the private distillery supply system. The shops in the Coimbatore taluk and in the towns of Erode and Karúr are under the separate sale system. The rest of the district is divided into 30 rent areas.	The shops in the Coimbatore taluk are sold separately under the tree-tax system and those in the Pollách taluk and in the towns of Erode and Karúr under the ordinary system. The rest of the district is divided into 28 rent areas.
Nilgiris	The district is under the private distillery supply system and the shops are all separately sold.	There are no toddy shops in the district.
Salem	Supply is under the private distillery system. The shops in Salem taluk and in Tirupatúr and Vániyambádi towns are independently sold. The rest of the district is divided into 25 rent areas, the privilege of sale in each of which is disposed of by auction.	The Salem and Námakal taluks are under the tree-tax system, the shops being sold separately. In the Hosúr and Tiruchengód taluks and in the towns of Tirupatúr and Vániyambádi the shops are sold separately under the ordinary system. The rest of the district is divided into 14 rent areas.
South Canara—		
(*a*) Mangalore taluk ..	This tract is under Government management, the liquor supplied being chiefly jaggery spirits obtained from private distilleries. The shops are all separately sold.	The whole district is under a special form of the tree-tax system; licenses are issued on payment of a fee, varying with reference to locality and season, imposed on each toddy-drawer. In the town of Mangalore; the toddy shops are separately sold, the shopkeepers being bound to obtain their toddy from licensed tappers. Elsewhere two classes of licenses for the vend of toddy are granted to approved applicants on payment of fixed quarterly fees.
(*b*) Kásaragód .. .. Uppinangadi. Udipi. Coondapoor.	These taluks are under the renting system. Each taluk is divided into a number of small areas with a single still allowed for each and the exclusive privilege of manufacture and sale in each is sold by auction.	
Malabar—		
(*a*) Wynaad taluk ..	Supply is under the private distillery system. The whole taluk is sold as a single area.	In the whole of the Malabar district, excepting the Wynaad taluk and the Attapadi valley of the Walawanád taluk, the tree-tax system is in force. Shops are sold separately in the towns of Cannanore, Tellicherry, Pálghat, Calicut and Cochin. In the other tracts half-yearly licenses are issued to toddy-drawers and other approved persons for the sale of toddy in shops on payment of fixed fees.
(*b*) Chirakal, Kóttayam, Calicut and Pálghat.	These tracts are under a modified form of the contract distillery supply system and are sold as one farm. Arrack is manufactured from toddy, the renter being bound to obtain the toddy required by him for distillation from marked trees. The privilege of manufacture and sale in these taluks is leased out to a contractor on payment of an annual rent of Rs. 25,000.	
(*c*) Kurumbranád, Ernád Walawanád and Ponáni.	These taluks are under the renting system, the exclusive privilege of manufacture and sale being sold in auction by amsams, the number of stills being limited and maximum and minimum prices being imposed.	

CHAPTER II.—THE EXCISE SYSTEM.

Contract distillery supply tracts.

33. The contract distillery system was continued in the year under review without any change in the Ganjam and Vizagapatam districts, and in the upland taluks and the town of Masulipatam of the Kistna district.

Ganjam and Vizagapatam.

34. The contracts for Ganjam and Vizagapatam, referred to in paragraph 33 of the last Administration Report, continued in force throughout the year. The contractors were bound to supply rice or jaggery liquor, as the vend farmers might require, from distilleries or depôts to be established within each district, the cost price varying with the description of liquor supplied to the vendor. The excise duty was fixed at Rs. 1-5-0 per gallon of 30° under-proof and proportionately for other strengths in both districts. The still-head charge per gallon of 30° under-proof and proportionately for other strengths was as under:—

	Rice Liquor.	Jaggery Liquor.
	RS. A. P.	RS. A. P.
Ganjam	1 15 6	1 14 6
Vizagapatam	2 2 0	2 1 0

Mr. Minchin supplied all the spirits required for the Ganjam district from his distillery at Aska. The Vizagapatam contractor drew his supplies partly from his distillery at Vizagapatam, and partly from Messrs. Parry and Co.'s distillery at Nellikuppam. As far as supply was concerned, there was no room for complaint in Ganjam, but the Vizagapatam distillery continued to work unsatisfactorily, although the distiller is reported to have spent considerable sums on the improvement of his distillery. The outturn was insufficient even to meet the limited local demand, so that the contractor had to be permitted to import jaggery spirits from Nellikuppam The contract for the current year has been given to Mr. Minchin.

Kistna.

35. The contract for supplying spirits to the upland taluks * of the Kistna district and the town of Masulipatam continued to be held by the native firm referred to in paragraph 35 of the last report. The cost price of the spirits supplied was 10½ annas pr gallon of 30° under-proof,† and the excise duty was Rs. 1-5-0 per gallon.† The still-head charge amounted therefore to Rs. 1-15-6 per gallon at Bezváda, while the price at the contractors' depôts at Guntúr and Masulipatam was Rs. 2-1-6. Though during the year under review a fresh still was added to the distillery established by the contractors, the outturn continued to be considerably smaller than the demand, so that they were obliged to depend largely on imports of spirits from the Aska and Nellikuppam distilleries, and there were several occasions during the year on which the stock was far below the standard. There was actual failure of stock in July 1889, when several complaints were received from vendors, and the contractors were in consequence subjected to a fine of Rs. 500, which was however subsequently remitted. The distillery buildings are reported to be in good order, and the distillers have incurred considerable expense in complying with the requirements of the department, but disputes among themselves and want of business capacity have hitherto prevented them from turning their opportunities to the best account.

* Guntúr.
Sattenapalle.
Narsaraopet.
Vinukonda.
Palnád.
Nandigáma.
Bezváda.

Privilege of vend—Ganjam and Vizagapatam.

36. During the year the exclusive privilege of vending country spirits in the Ganjam and Vizagapatam districts continued under the minimum guarantee system (*vide* paragraph 4 of Chapter I), the lease running for two years from 1st April 1888. But in the towns of Berhampore, Vizagapatam, Bimlipatam and Vizianagrum, where the shops were sold separately, there was no minimum guarantee, and the shopkeepers were only bound to purchase their liquor from the licensed contract supplier of the district.

† And proportionately for other strengths.

Privilege of vend—Kistna.

37. The leases of 1st October 1888 for the upland taluks of the Kistna district and the town of Masulipatam having expired on the 30th September 1889, were put up to auction for another year. The shops in the towns of Masulipatam, Guntúr and Bezváda were leased separately.

The rentals of the abovementioned districts for the year under review, as compared with those of 1888-89, are exhibited in the subjoined statement—

District.	RENTS OF ARRACK RENT AREAS.		RENTS OF INDEPENDENT ARRACK SHOPS.	
	1888-89.	1889-90.	1888-89.	1889-90.
	RS.	RS.	RS.	RS.
Ganjam (rural rent areas and independent shops in Berhampore town)	29,999	31,784	6,348	6,348
Vizagapatam (rural rent areas and independent shops in Vizagapatam, Vizianagrum and Bimlipatam towns)	19,821	18,654	23,718	23,718
The upland taluks of Kistna (rural rent areas and independent shops in Masulipatam, Guntúr and Bezváda towns)	1,08,471	1,12,093	74,922	84,672

Private distilleries and warehouses.

38. During the year under review there were 17 distilleries and 3 bonded warehouses licensed for the supply of spirits under the private distillery supply system. Subjoined is a statement showing the names of the distillers or warehouse-keepers, the site of the distillery or warehouse and the tracts supplied by each during 1889-90—

Name of distiller or warehouse-keeper.	Site of distillery or warehouse.	Tracts supplied.
Distilleries.		
1. Mr. F. J. V. Minchin.	Aska ...	1. Export by sea, mainly to Calcutta. Mr. Minchin also supplies the Ganjam district, but that is under the contract distillery system.
2. M.R.Ry. T. Moothoosami Pillai and Chellaperumal Pillai.	Tadpatri ...	1. Cuddapah. 2. Anantapur. 3. Kurnool.
3. Messrs. Abraham and Co.	Bellary ...	1. Cuddapah. 2. Anantapur. 3. Bellary. 4. Kurnool.
4. Messrs. D. V. Abraham and Veerabhadrappa.	Bellary ...	1. Anantapur. 2. Bellary. 3. Kurnool.
5. M.R.Ry. C. Balakristna Mudaliar.	Tondiarpet (Madras).	1. Nellore. 2. Madras. 3. Chingleput. 4. North Arcot. 5. South Arcot. 6. Salem.
6. Messrs. Morison and Sons.	Ranipet ...	1. Nellore. 2. Cuddapah. 3. Madras. 4. Chingleput. 5. North Arcot. 6. Salem.
7. Do. do. ...	Palmanér ...	1 Cuddapah. 2. North Arcot.
8. Messrs. Parry and Co.	Nellikuppam.	1. Madras. 2. Chingleput. 3. North Arcot. 4. South Arcot. 5. Tanjore. 6. Trichinopoly. 7. Madura. 8. Coimbatore. 9. Salem.
Distilleries—cont.		
9. Messrs. Parry and Co.	Tiruvennallúr.	1. South Arcot. 2. Trichinopoly.
10. Do. do. ...	Tanjore ...	1. Tanjore. 2. Trichinopoly. 3. Madura. 4. Tinnevelly. 5. Coimbatore. 6. Salem.
11. Messrs. Canniappa Pillai and Co.	Palamcottah ...	Tinnevelly.
12. M.R.Ry. T. Ratnasami Nadar.	Thachanallur.	1. Madura. 2. Tinnevelly.
13. M.R.Ry. A. T. Tiruvengadasami Mudaliar.	Coimbatore.	1. Trichinopoly. 2. Coimbatore. 3. Nilgiris. 4. Malabar.
14. M.R.Ry. V. Tiruvengadasami Mudaliar.	Pódanúr No. I.	1. Coimbatore. 2. Nilgiris. 3. Salem.
15. M.R.Ry. S. Vijiaranga Mudaliar.	Pódanúr No. II.	Coimbatore.
16. Mr. H. T. Ivatt ...	Aravenghat ...	Nilgiris.
17. Messrs. Morison and Sons.	Suramangalam.	Salem.
Warehouses.		
18. Messrs. Morison and Sons.	Nellore ...	Nellore.
19. Messrs. Parry and Co.	Arkónam ...	1. Nellore. 2. Cuddapah. 3. Kurnool. 4. Madras. 5. Chingleput. 6. North Arcot. 7. Salem.
20. Do. do. ...	Cuddalore ...	(Export to foreign ports).

	1888-89	1889-90.
Nellore district	4	4
Cuddapah do.	3	3
Anantapur do.	1	..
Bellary do.	4	4
Kurnool do.	2	4
Madras do.	12	16
Chingleput do.	6	4
North Arcot do.	18	27
Tanjore do.	15	15
Trichinopoly do.	2	2
Madura do.	7	8
Tinnevelly do.	5	6
Coimbatore do.	8	13
Nílgiris do.	6	8
Salem do.	9	21
Total ..	102	135

39. In addition to the above, 135 shops were licensed during the year, as noted in the margin, for the wholesale vend of country spirits. Instructions have been issued for the frequent inspection of these shops both by Abkári and by Land Revenue officers.

40. The following statement shows the rates of excise duty levied in 1888-89 and 1889-90 on country spirits declared for consumption in private distillery supply tracts. The figures in thick type represent those for 1889-90 :—

Rates of excise duty.

Local area.		Rate of duty per gallon of Proof.	20° under-proof.	30° under-proof.	60° under-proof
		Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Nellore district	1888-89 ..	2 8 0	2 0 0	1 12 0	1 0 0
	1889-90 ..	**3 2 0**	**2 8 0**	**2 3 0**	**1 4 0**
Cuddapah do.	1888-89 ..	2 8 0	2 0 0	1 12 0	1 0 0
	1889-90 ..	**3 2 0**	**2 8 0**	**2 3 0**	**1 4 0**
Anantapur do.	1888-89 ..	2 8 0	2 0 0	1 12 0	1 0 0
	1889-90 ..	**3 2 0**	**2 8 0**	**2 3 0**	**1 4 0**
Bellary district (except the Bellary cantonment) ..	1888-89 ..	2 8 0	2 0 0	1 12 0	1 0 0
	1889-90 ..	**3 2 0**	**2 8 0**	**2 3 0**	**1 4 0**
Bellary cantonment	1888-89 ..	3 12 0	3 0 0	2 10 0	1 8 0
	1889-90 ..	**4 6 0**	**3 8 0**	**3 1 0**	**1 12 0**
Kurnool district (the taluks west of the Nallamalais).	1888-89 ..	2 8 0	2 0 0	1 12 0	1 0 0
	1889-90 ..	**3 2 0**	**2 8 0**	**2 3 0**	**1 4 0**
Madras Town proper and outside shops	1888-89 ..	3 12 0	3 0 0	2 10 0	1 8 0
	1889-90 ..	**4 11 0**	**3 12 0**	**3 4 6**	**1 14 0**
Chingleput (except the outside shops included in Madras Town).	1888-89 ..	3 2 0	2 8 0	2 3 0	1 4 0
	1889-90 ..	**3 12 0**	**3 0 0**	**2 10 0**	**1 8 0**
North Arcot district	1888-89 ..	3 2 0	2 8 0	2 3 0	1 4 0
	1889-90 ..	**3 12 0**	**3 0 0**	**2 10 0**	**1 8 0**
South Arcot district (Cuddalore, Villupuram and Tindivanam taluks).	1888-89 ..	1 14 0	1 8 0	1 5 0	0 12 0
	1889-90 ..	**1 14 0**	**1 8 0**	**1 5 0**	**0 12 0**
South Arcot district (other taluks)	1888-89 ..	2 13 8	2 4 6	1 15 0	0 12 0
	1889-90 ..	**3 2 0**	**2 8 0**	**2 0 0**	**1 2 3**
Tanjore district	1888-89 ..	2 8 0	2 0 0	1 12 0	1 0 0
	1889-90 ..	**3 2 0**	**2 8 0**	**2 3 0**	**1 4 0**
Trichinopoly district (except Trichinopoly and Srirangam towns).	1888-89 ..	2 8 0	2 0 0	1 12 0	1 0 0
	1889-90 ..	**3 2 0**	**2 8 0**	**2 3 0**	**1 4 0**
Trichinopoly and Srirangam towns	1888-89 ..	3 2 0	2 8 0	2 3 0	1 4 0
	1889-90 ..	**3 12 0**	**3 0 0**	**2 10 0**	**1 8 0**
Madura district	1888-89 ..	2 8 0	2 0 0	1 12 0	1 0 0
	1889-90 ..	**3 2 0**	**2 8 0**	**2 3 0**	**1 4 0**
Tinnevelly do.	1888-89 ..	2 8 0	2 0 0	1 12 0	1 0 0
	1889-90 ..	**3 2 0**	**2 8 0**	**2 3 0**	**1 4 0**
Coimbatore do.	1888-89 ..	2 8 0	2 0 0	1 12 0	1 0 0
	1889-90 ..	**3 2 0**	**2 8 0**	**2 3 0**	**1 4 0**
Nílgiri do.	1888-89 ..	3 12 0	3 0 0	2 10 0	1 8 0
	1889-90 ..	**4 11 0**	**3 12 0**	**3 4 6**	**1 14 0**
Salem do.	1888-89 ..	2 8 0	2 0 0	1 12 0	1 0 0
	1889 90 ..	**3 2 0**	**2 8 0**	**2 3 0**	**1 4 0**
Malabar do. (the Wynaad taluk)	1888-89 ..	3 12 0	3 0 0	2 10 0	1 8 0
	1889-90 ..	**4 6 0**	**3 8 0**	**3 1 0**	**1 12 0**

It will be seen that there has been a considerable increase of duty throughout the Presidency.

41. The exclusive privilege of selling country spirits in private distillery supply tracts was leased out in convenient areas, generally by the Revenue Inspectors' divisions, except in the following tracts in which the shops were sold separately. Areas in which such separate sale was introduced for the first time in the year under report are shown in italics :—

Privilege of vend in Private distillery supply tracts.

District.	Town or other area in which the shops were leased separately.	District.	Town or other area in which the shops were leased separately.
Nellore	(1) Nellore town. (2) *Gúdúr do.*	South Arcot	(1) Cuddalore town. (2) Chidambaram town. (3) Panruti town.
Cuddapah	Cuddapah town.	Tanjore	(1) Tanjore town. (2) Tiruvadi do. (3) Kumbakónam town. (4) Máyavaram do. (5) Negapatam do.
Anantapur	(1) *Anantapur town.* (2) Tadpatri town. (3) Gooty do.	Trichinopoly ..	(1) Trichinopoly town. (2) Srírangam do.
Bellary	(1) Bellary cantonment. (2) Adóni town. (3) Hospet do.	Madura	(1) Madura town. (2) Dindigul do. (3) Periyakulam town. (4) Palni town.
Kurnool	Kurnool town.	Tinnevelly	(1) Tinnevelly town. (2) Palamcottah do. (3) Tuticorin do.
Madras	The Madras town proper.	Coimbatore	(1) *Coimbatore taluk.* (2) Erode town. (3) Karúr do.
Chingleput	(1) The six outside shops attached to Madras. (2) The three cantonment shops. (3) *The rest of the Saidápet taluk.* (4) Conjeveram town. (5) Chingleput do. (6) Tiruvallúr do.	Nílgiris	The whole district.
North Arcot	(1) *Wálajápet taluk.* (2) Chittoor town. (3) Vellore do. (4) Arcot do. (5) Gudiyátam do. (6) Tirupati do. (7) Arni do.	Salem	(1) *Salem taluk.* (2) Vániyambádi town. (3) Tirupatúr town.

42. The annexed statement shows the number of arack rent areas in each district, tracts in which shops were sold separately being of course excepted, in 1888-89 and 1889-90 :—

Rent areas.

District.	Number of Arrack rent areas. 1888-89.	1889-90.
Nellore	37	37
Cuddapah	35	35
Anantapur	21	23
Bellary	18	24
Kurnool—taluks west of the Nallamalais	22	15
Chingleput	18	16
North Arcot	38	36
South Arcot	8	21
Tanjore	42	41
Trichinopoly	18	18
Madura	30	30
Tinnevelly	36	36
Coimbatore	34	30
Salem	31	25
Total ...	388	387

The increase in Anantapur was due to the division of the Hindupur and Madakasíra taluks into three rent areas each instead of two. The increase in Bellary and South Arcot is due to the fact that three taluks in the former district and five in the latter, which had formerly been sold singly, were divided into smaller rent areas. In Kurnool, on the other hand, owing to combination among the local bidders, several rent areas were amalgamated. The decrease in Chingleput was due to the transfer of the remaining portion of the Saidápet taluk to the Madras Town Circle. The decrease in North Arcot, Coimbatore and Salem is accounted for by the introduction of the system of separate sale of shops in the Wálajápet, Coimbatore and Salem taluks, while that in Tanjore was due to the amalgamation of two rent areas in the Negapatam taluk, one of which had only fetched Rs. 14 in 1888-89.

Rentals.

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

District.	Rent of Arrack Vend Areas.		Rent of Independent Arrack-shops.		Total.		Increase or decrease.
	1888-89.	1889-90.	1888-89.	1889-90.	1888-89.	1889-90.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Nellore	56,700	46,049	17,415	15,868	74,115	61,917	— 12,198
Cuddapah	97,075	90,360	19,968	14,124	1,17,043	1,04,484	— 12,559
Anantapur	52,445	51,229	5,715	10,655	58,160	61,884	+ 3,724
Bellary	42,075	38,610	65,040	54,144	1,07,115	92,754	— 14,361
Kurnool (except Cumbum and Márkápur taluks)	63,895	41,020	11,915	3,387	75,810	44,407	— 31,403
Madras	..	..	1,65,215	1,39,244	1,65,215	1,39,244	— 25,971
Chingleput	45,820	34,720	25,392	13,584	71,212	48,304	— 22,908
North Arcot	1,05,200	80,136	68,503	73,464	1,73,703	1,53,600	— 20,103
South Arcot	1,13,040	1,27,760	26,172	38,208	1,39,212	1,65,968	+ 26,756
Tanjore	13,748	13,149	30,784	31,326	44,532	44,475	— 57
Trichinopoly	28,285	23,940	22,260	20,366	50,545	44,306	— 6,239
Madura	56,155	59,405	34,548	32,748	90,703	92,153	+ 1,450
Tinnevelly	25,676	27,221	15,761	18,240	42,437	45,461	+ 3,024
Coimbatore	64,976	57,105	24,246	32,352	89,222	89,457	+ 235
Nilgiris	..	..	69,804	43,572	69,804	43,572	— 26,232
Salem	1,07,600	78,850	26,135	54,027	1,33,735	1,32,877	— 858
Malabar (the Wynaad taluk)	9,050	5,350	..	..	9,050	5,350	— 3,700
Total ..	8,82,740	7,74,904	6,28,873	5,95,309	15,11,613	13,70,213	— 1,41,400

Causes of variations.

44. The decreases which occur in most districts are due mainly to the enhancement of duty referred to in paragraph 40 *supra*. To this must be added the following special causes. In Nellore, Cuddapah, Kurnool, Chingleput and North Arcot the renters of previous years had suffered loss owing to reckless bidding, and in Bellary the consumption of toddy appears to have increased at the expense of arrack. The large increase in South Arcot was due mainly to the improved arrangements for guarding the Pondicherry frontier. The increase in Ananta-pur and Coimbatore is due to keener competition, probably consequent on the extension of the system of separate sale of shops, and in Tinnevelly there appears to have been reckless bidding.

Modified form of excise system—Malabar.

45. The modified form of the excise system referred to in paragraph 45 of the report for 1888-89 continued in force throughout the Chirakal, Kóttayam, Calicut and Pálghat taluks including the Municipal towns of Cannanore, Tellicherry, Calicut and Pálghat. The privilege of the manufacture and vend of country spirits was leased out to M.R.Ry. P. V. Raman for two years from 1st October 1888 at an annual rent of Rs. 25,000. In March 1889 the contractor was allowed to take in M.R.Ry. A. T. Tiruvengadasami Mudaliar as a partner, and subsequently M.R.Ry. P. V. Raman retired, leaving M.R.Ry. Tiruvengadasami Mudaliar in sole possession of the contract. The tracts in question were supplied by two central distilleries at Cannanore and Parli (which were allowed a few subsidiary stills situated in their neighbourhood for the manufacture of weak spirits to be redistilled in the main distilleries) except for two months of the year, when, owing to the strike of the tappers in Cannanore, nearly 3,000 gallons of proof spirits had to be imported from Native Cochin, Coimbatore and other places. It is difficult to gauge the financial effect of the system above described except by its effect on the total abkári revenue of the district, which during the year under report rose to 4,07,987 rupees, from Rs. 3,57,719 in 1888-89 and Rs. 3,39,099 in 1887-88.

South Canara.

46. In the South Canara district the amani management of the excise system in the Mangalore taluk, described in paragraph 46 of the last report, continued throughout the year now under review as no satisfactory offers were received from private individuals. The following memorandum shows the results :—

Revenue derived under the direct management of the Mangalore Taluk and Town.

	Rs.	A.	P.	Rs.	A.	P.
Revenue for 1889-90—						
Town arrack shop rents for the first half-year ...	1,657	8	0			
Town arrack shop rents for the second half-year ...	5,592	0	0			
Taluk arrack shop rents for the first half-year ...	4,403	0	0			
Taluk arrack shop rents for the second half-year ...	1,672	8	0			
Sale-proceeds of country spirits	48,858	12	0			
	62,183	12	0			
Price of spirits sold to still-area renters	13,256	4	0			
Total ...	75,440	0	0			
Deduct—						
Cost of arrack including the cost of establishment.	10,556	7	0			
Net revenue ...				64,883	9	0
Revenue for 1888-89				53,134	6	10
Difference (increase) ...				11,749	2	2

Issues to licensed vendors from distilleries and warehouses.

47. The following statement shows the quantities of spirits issued from each distillery and warehouse direct to rent areas and retail shops in private distillery districts and in the Mangalore taluk :—

Distilleries and Warehouses.	Particulars of issues to						Total reduced to proof.	Prices charged per gallon of 30° under-proof.
	Renters of vend areas.			Shopkeepers.				
	20° under-proof.	30° under-proof.	60° under-proof.	20° under-proof.	30° under-proof.	60° under-proof.		
1	2	3	4	5	6	7	8	9
	Gals.	Gals.	Gals.	Gals.	Gals.	Gals.	Gals.	Rs. A. P.
Nellore warehouse ..	..	12,595	..	..	1,199	..	9,656	0 10 0 to 0 10 6
Tadpatri distillery ..	10,679	32,881	..	2,826	4,168	..	36,738	0 9 6
Messrs. Abraham and Co.'s distillery, Bellary.	18,064	19,531	..	*50	246	..	28,335	0 9 0
Messrs. Abraham, Veerabadrappa Co.'s distillery, Bellary.	20,568	4,393	..	252	..	..	19,731	0 9 0
Tondiarpet distillery ..	..	‡ 73,159	..	195	554	..	51,755	0 9 0 to 0 10 6
Ranipet distillery ..	80	7,599	..	30	6,055	..	9,646	0 10 0 to 0 10 6
Palmanér do. ..	8,937	817	..	..	50	..	7,796	0 10 6
Arkónam warehouse ..	..	24,101	..	..	703	..	17,363	0 8 0 to 0 8 6
Nellikuppam distillery ..	..	136,338	..	..	..	..	95,437	* 0 7 6 to 0 10 6
Tiruvennanallúr distillery.	..	35,309	..	..	..	..	24,716	0 8 0 to 0 9 0
Tanjore distillery ..	23	22,625	29	58	2,545	4	17,697	0 10 0 to 0 10 2
Tachanallur distillery ..	..	14,482	..	..	2,149	..	11,642	0 9 0 to 0 10 6
Palamcottah do. ..	..	6,122	1,052	..	1,262	..	5,590	0 9 0 to 0 10 6
Coimbatore do. ..	12,997	3,506	..	..	..	..	12,852	0 10 0
Pódanúr distillery, No. I.	6,116	3,450	..	..	..	..	7,308	0 9 6 to 0 10 0
Do. No. II.	5,110	1,487	..	..	..	..	5,129	0 9 9
Suramangalam distillery.	50	14,893	..	..	58	..	10,509	0 9 0 to 0 10 6
Mangalore warehouse ..	§ 3,237	§ 5,061	..	1,952	19,434	277	21,409	† 1 8 0 and 2 4 0
Total ..	85,911	413,354	1,081	5,363	38,423	281	393,309	..

* The very low price charged is reported to be due to Messrs. Parry and Co. charging reduced rates to vendors who have entered into agreement with them.

† The Mangalore excise depôt charged a duty of Rs. 1-8-0 on spirits issued to renters outside the excise area, whereas the charge on spirits issued to shopkeepers is Rs. 2-4-0.

‡ Includes 50 gallons, the balance at the beginning of 1889-90 in Ponnusami Nadar's warehouse, Madras.

§ Represent the issues made from the warehouse to the renter of the Uppinangadi taluk which is a non-excise area.

48. More than 50 per cent. of the issues to licensed vendors come from the wholesale shops (depôts) whose utility is thus apparent. The subjoined statement gives particulars of these issues and of the prices charged in each district—

Issues from wholesale shops.

Districts in which there are wholesale shops.	Issues to renters and shopkeepers.				Prices charged per gallon of 30° under-proof.
	20° under-proof.	30° under-proof.	60° under-proof.	Total proof.	
1	2	3	4	5	6
	GALS.	GALS.	GALS.	GALS.	RS. A. P.
Nellore	..	29,347	..	20,543	0 10 0 to 0 10 6
Cuddapah	7,160	37,943	..	32,288	0 11 0 to 0 15 6
Bellary	1	59,575	..	41,703	0 11 0 to 1 2 6
Kurnool	10,847	1,210	..	9,525	0 11 0
Madras	379	111,354	..	78,251	0 8 6 to 0 14 0
Chingleput	..	20,715	..	14,500	1 1 0
North Arcot	185	112,156	..	78,657	0 8 6 to 0 14 0
Tanjore	130	51,063	..	35,848	0 11 6 to 1 13 0
Trichinopoly	348	28,320	..	20,102	0 10 0 to 0 10 6
Madura	..	70,614	..	49,430	0 9 0 to 0 10 0
Tinnevelly	..	15,854	412	11,263	0 8 0 to 0 11 6
Coimbatore	21,859	15,374	..	28,249	0 7 0 to 0 12 0
Nilgiris	6,268	37,950	..	31,579	1 1 0 to 1 4 0
Salem	4,276	60,456	..	45,740	0 6 0 to 0 11 0
Total ..	51,453	651,931	412	497,678	..

49. It must be observed that these figures are based on the information furnished by the distillers, warehouse-keepers and wholesale vendors.

50. The following statement shows the consumption of country spirits (in terms of proof strength), distribution of shops, &c., in the several excise districts, the rural rent areas being shown separately from the towns and taluks in which the shops were sold independently. The quantities returned under "Consumption" have been checked with the issues from the distilleries, warehouses and wholesale shops, and, owing to the frequent and careful examination of the licensees' accounts by the Abkári officers during their tours, are believed to be fairly accurate.

Consumption, number of shops, &c.

STATEMENT SHOWING THE CONSUMPTION OF COUNTRY SPIRITS, &c.

STATEMENT showing the consumption of Country Spirits, distribution of Shops, &c., in 1889-90.

Vend areas and tracts in which the shops are leased separately.	Population.	Area in square miles.	Quantity consumed in proof strength.		Number of shops opened in 1889-90.	Square miles per shop in 1889-90.	Sale per shop in 1889-90 (at proof).	Population per shop in 1889-90.	Consumption per head in 1889-90 (at proof).
			1888-89.	1889-90.					
1	2	3	4	5	6	7	8	9	10
Rural Tracts.			GALLONS.	GALLONS.			GALLONS.		GALLONS.
Ganjam (excluding Berhampore town)	1,479,702	3,101	21,044	21,403	715	4·3	29·9	2,069	·014
Vizagapatam (excluding Vizagapatam, Bimlipatam and Vizianagrum towns).	1,729,018	3,465	12,049	8,701	241	14·4	36·1	7,175	·005
Kistna (excluding Masulipatam, Guntúr and Bezváda towns).	729,141	4,815	67,850	57,266	513	9·4	111·6	1,421	·078
Nellore (excluding Nellore and Gúdúr towns)	1,187,869	8,696	* 27,066	24,516	389	22·4	* 63·0	3,054	·021
Cuddapah (excluding Cuddapah town)	1,102,056	8,727	40,020	39,869	662	13·2	60·2	1,665	·036
Anantapur (excluding Anantapur, Tadpatri and Gooty towns).	581,024	5,075	† 29,424	29,527	430	11·8	68·6	1,351	·051
Bellary (excluding Bellary cantonment and Adóni and Hospet towns).	640,155	5,709	21,566	23,958	314	18·2	76·3	2,039	·037
Kurnool—taluks west of the Nallamalais (excluding Kurnool town).	464,323	5,374	24,731	23,431	459	11·7	51·0	1,012	·050
Chingleput (excluding the Saidápet taluk together with the Poonamallee Revenue village included in the Madras Town Circle, the six outside shops, the three cantonment shops and Conjeeveram, Chingleput and Tiruvallúr towns).	727,667	2,488	20,821	21,597	288	8·6	75·0	2,527	·030
North Arcot (excluding Wálajápet taluk and Chittoor, Vellore, Tirupati, Arcot, Gudiyátam and Arni towns).	1,535,934	6,650	49,145	55,262	621	10·7	88·9	2,473	·036
South Arcot (excluding Cuddalore, Chidambaram and Panruti towns).	1,743,105	4,855	78,645	94,202	1,097	4·4	85·9	1,589	·054
Tanjore (excluding Tanjore, Tiruvádi, Kumbakónam, Máyavaram and Negapatam towns).	1,940,168	3,631	13,702	15,969	257	14·1	62·1	7,549	·008
Trichinopoly (excluding Trichinopoly and Srírangam towns).	1,110,811	3,544	17,155	19,805	262	13·5	75·6	4,240	·018
Madura (excluding Madura, Dindigul, Periyakúlam and Palni towns).	2,051,271	8,378	28,869	31,422	636	13·2	49·2	3,224	·015
Tinnevelly (excluding Tinnevelly, Palamcottah and Tuticorin towns).	1,642,281	5,376	19,851	21,166	563	9·5	37·6	2,917	·013
Coimbatore (excluding Coimbatore taluk and Erode and Karúr towns).	1,370,817	7,026	28,930	28,619	501	14·0	57·1	2,736	·021
Salem (excluding Salem taluk, Vániyambádi and Tirupatúr towns).	1,242,713	6,577	30,922	34,809	540	12·2	64·5	2,301	·028
Malabar, the Wynaad taluk	88,091	999	9,408	8,796	83	12·0	106·0	1,061	·100
Malabar—Chirakal, Kóttayam, Calicut and Pálghat taluks and the four Municipal towns.	986,860	2,062	‡ 27,792	16,897	536	3·8	31·5	1,841	·017
Total of Rural Tracts excluding the taluks and towns of Malabar last named. 1889-90 ..	21,366,146	94,486	..	560,318	8,571	11·02	65·20	2,493	·026
1888-89 ..	§ 21,366,146	§ 94,486	541,198	..	9,171	10·30	59·01	2,330	·025

* Includes the consumption in the Gúdúr town.
† Includes the consumption in the Anantapur town.
‡ Represents the consumption in the four towns of Cannanore, Tellicherry, Calicut and Pálghat (6,972 gallons) and in the four taluks of Chirakal, Kóttayam, Calicut and Pálghat during the first half-year under the renting system (8,657 gallons) and during the second half-year under the contract distillery supply system (12,163 gallons).
§ The difference between these and the figures given in the last year's report is due to the leasing of shops separately in two towns and three taluks and their consequent exclusion and also to the inclusion of the Vizagapatam district and the Nandyál town of the Kurnool district.

Statement showing the consumption of Country Spirits, distribution of Shops, &c., in 1889-90—*cont.*

Vend areas and tracts in which the shops are leased separately.	Population.	Area in square miles.	Quantity consumed in proof strength.		Number of shops opened in 1889-90.	Square miles per shop in 1889-90.	Sale per shop in 1889-90 (at proof).	Population per shop in 1889-90.	Consumption per head in 1889-90 (at proof).
			1888-89.	1889-90.					
2	2	3	4	5	6	7	8	9	10
Areas in which shops are leased separately.			GALLONS.	GALLONS.			GALLONS.		GALLONS.
Berhampore town	23,599	5	3,000	3,613	22	·23	164·2	1,073	·153
Vizagapatam, Bimlipatam and Vizianagrum towns	61,450	12	24,274	23,256	46	·26	505 6	1,336	·378
Masulipatam, Guntúr and Bezváda towns	64,038	21	47,698	39,155	27	·78	1,450·2	2,372	·611
Nellore and Gúdúr towns	32,367	43	* 12,174	14,116	35	1·23	403·3	925	·436
Cuddapah town	18,932	18	7,521	6,076	16	1·13	379·7	1,186	·320
Anantapur, Tadpatri and Gooty towns	18,865	28	† 3,413	5,219	3	9·33	1,739·6	6,288	·276
Bellary cantonment	53,460	26	38,487	33,944	40	·65	848·6	1,336	·635
Adóni and Hospet towns	32,660	5	10,091	7,286	14	·36	520·4	2,333	·223
Kurnool town.	20,329	5	3,291	3,270	8	·62	408·7	2,541	·161
Madras town	405,848	27	59,867	59,942	53	·51	1,131·0	7,657	·148
The three cantonment shops	23,790	6	7,615	7,611	3	2·00	2,537·0	7,930	·320
The six outside shops	12,246	3	4,513	5,174	6	·50	862·3	2,041	·422
Poonamallee Revenue village	2,849	1	1,057	814	1	1·00	814·0	2,849	·286
The Saidápet taluk attached to the Madras Town Circle ..	165,695	332	12,069	11,640	71	4·68	163·9	2,334	·070
Chingleput, Conjeeveram and Tiruvallúr towns ..	49,134	12	11,408	9,842	25	·48	393·7	1,965	·200
Wálajápet taluk and Chittoor, Vellore, Arcot, Gudiyátam, Arni and Tirupati towns.	281,880	606	42,178	45,113	153	3·96	294·8	1,842	·160
Cuddalore, Chidambaram and Panruti towns	71,633	18	17,095	23,718	60	·30	395·3	1,194	·331
Tanjore, Tiruvadi, Kumbakónam, Máyavaram and Negapatam towns.	190,215	23	25,398	27,021	82	·28	329·5	2,320	·142
Trichinopoly and Srírangam towns	104,222	17	18,127	16,762	24	·71	698·4	4,342	·160
Madura, Dindigul, Palni and Periyakulam towns	117,409	23	19,356	18,007	34	·68	529·6	3,453	·153
Tinnevelly, Palamcottah and Tuticorin towns	57,466	5	6,715	7,242	20	·25	362·1	2,873	·126
Coimbatore taluk and Erode and Karúr towns	286,873	816	17,218	13,582	85	9·60	159·8	3,375	·048
Nilgiris	91,034	957	31,918	28,710	46	20·80	621·1	1,979	·315
Salem taluk and Tirupatúr and Vániyambádi towns ..	356,882	1,076	21,314	22,665	111	9·69	204·2	3,215	·063
Mangalore taluk including town	249,049	620	§ 24,578	15,276	191	3·24	79·9	1,304	·061
Total for towns excluding the Mangalore taluk. 1889-90 ..	2,542,926	4,085	..	433,778	985	4·15	440·38	2,582	·171
1888-89 ..	‡ 2,542,926	‡ 4,085	† 445,757	..	1,035	3·95	430·72	2,457	·175
Grand Total (excluding the Mangalore taluk of the South Canara district and the four taluks of Malabar with the Municipal towns of Calicut, Tellicherry, Cannanore, and Pálghat which were under the excise system for only 6 months in 1888-89). 1889-90 ..	23,909,072	98,571	..	994,096	9,556	10·32	104·03	2,502	·042
1888-89 ..	23,909,072	93,571	986,995	..	10,206	9·66	96·71	2,343	·041

* Excludes the consumption in the Gúdúr town.
† Excludes the consumption in the Anantapur town.
‡ The difference between these and the figures furnished in the last year's report is due to the inclusion of certain areas to which the system of leasing shops separately has been extended.
§ Represents the consumption of the Mangalore town (15,161 proof gallons) for the whole year and the rest of the taluk under the renting system (7,751 proof gallons) during the first half-year and under the excise system (1,666 proof gallons) for the second half-year.

Comparison of results.

51. The excise system was extended to the Mangalore taluk of the South Canara district and the taluks of Chirakal, Kóttayam, Calicut and Pálghat of the Malabar district only on the 1st October 1888. Excluding these tracts, for which separate figures for the whole of 1888-89 are not available, the consumption in excise areas has risen from 986,995 gallons in that year to 994,096 gallons in the year under report. The number of shops, however, was reduced from 10,206 to 9,556. The average consumption per head in the rural vend areas was ·026 of a gallon against ·025 of a gallon as in the previous year, and in the towns and taluks sold separately the rate fell from ·175 of a gallon per head in 1888-89 to ·171 in 1889-90. Taking vend areas and separate shop tracts together, the total average consumption per head was ·042 gallons against ·041 in 1888-89. These statistics are, however, based on the population figures of 1881. Allowing for an increase of population of 7·95 per mille per annum as is done with reference to salt, the total average consumption per head would be ·039 gallons in both years. Among the towns, the Bellary cantonment heads the list with an average consumption per head of ·635 of a gallon. Next come the towns of the Kistna Nellore, Vizagapatam and South Arcot districts and the 6 outside shops in the Saidápet taluk with ·611, ·436, ·378, ·331 and ·422 of a gallon respectively. Madras town gives a rate of ·148 per head and the Nílgiris one of ·315. As regards the rural tracts, the Wynaad taluk again ranks first with ·100 of a gallon. The upland taluks of the Kistna district, the interior taluks of South Arcot, the Anantapur district, and the excise taluks of Kurnool follow with rates of ·078, ·054, ·051 and ·050 of a gallon respectively. The opium-using districts of Ganjam and Vizagapatam and the toddy-drinking districts of Tanjore, Madura and Tinnevelly show the lowest consumption.

Shops.

52. There was on an average one rural shop for every 11·02 square miles and every 2,493 persons against one shop for 10·30 square miles and every 2,330 persons in 1888-89. In the towns there was one shop for every 4·15 square miles and every 2,582 persons as compared with 3·95 square miles and 2,457 persons in 1888-89. It will thus be seen that there was a decrease in the number of shops, both rural and urban, and a consequent increase in the average population and area served. This result is due to continued care in weeding out shops in localities in which the number was in excess of the requirements. As a further consequence of the reduction in the number, the average sales of each shop rose from 59·01 gallons in rural tracts and 430·72 gallons in towns to 65·20 and 440·38 gallons respectively.

Strength of liquor.

53. The following statement shows the strengths of the liquor consumed in excise tracts in the year under report as compared with the preceding year :—

Districts.	20° under-proof.		30° under-proof.		60° under-proof.		Total reduced to proof.	
	1888-89.	1889-90.	1888-89.	1889-90.	1888-89.	1889-90.	1888-89.	1889-90.
	GALS.	GALS.	GALS.	GALS.	GALS.	GALS.	GALS.	GALS.
Ganjam	358	376	6,146	6,445	48,637	50,509	24,044	25,016
Vizagapatam	978	82	45,496	42,296	9,232	5,712	36,323	31,957
Kistna	28,588	33,497	132,224	99,295	302	294	115,548	96,421
Nellore	200	..	55,828	55,189	..	..	39,240	38,632
Cuddapah	11,805	12,380	54,424	51,487	..	..	47,541	45,945
Anantapur	22,298	16,739	21,427	30,507	..	..	32,837	34,746
Bellary	9,547	14,734	89,295	76,286	..	..	70,144	65,188
Kurnool (taluks west of the Nallamalais).	29,287	29,011	6,560	4,990	..	..	28,022	26,701
Madras	..	574	117,305	121,031	..	..	82,113	85,181
Chingleput	20	20	50,316	44,890	..	..	35,237	31,439
North Arcot	5,927	6,310	123,688	136,182	..	..	91,323	100,375
South Arcot	..	..	136,771	168,457	..	..	95,740	117,920
Tanjore	36	207	55,816	61,161	..	29	39,100	42,990
Trichinopoly	1,063	352	49,188	51,835	..	..	35,282	36,567
Madura	..	..	68,894	70,613	..	..	48,225	49,429
Tinnevelly	2	23	36,622	39,808	2,323	1,309	26,566	28,408
Coimbatore	35,879	32,895	24,920	22,692	..	..	46,148	42,201
Nílgiris	9,403	5,924	34,852	34,245	..	..	31,918	28,710
Salem	3,885	4,651	70,183	76,790	..	..	52,236	57,474
South Canara (Mangalore taluk)	1,288	1,952	21,939	19,434	1,097	277	* 16,827	15,276
The Wynaad taluk	11,760	10,995	..	..	..	..	9,408	8,796
Malabar (Chirakal, Kóttayam, Calicut and Pálghat taluks).	8,435	6,311	10,908	8,902	11,878	14,042	† 19,135	16,897
Total ..	180,759	177,033	1,212,802	1,222,535	73,469	72,172	‡1,022,957	1,026,269

* Represents the consumption of the Mangalore town for the whole year and of the rest of the taluk for the second half-year.

† Represents the consumption for the second half-year only.

‡ Since 1st October 1888, the Cochin town, which was formerly under the combined arrack and toddy system, was made into a single rent area in which the right of manufacture and vend was sold together—*vide* paragraph 10 of the last report. Hence the figures for this town for the period from October 1888 to April 1889, which were included in the statement given in paragraph 53 of the last report, are now omitted to secure a fair comparison with 1889-90.

Variations in consumption.

54. The causes of variations in the consumption of different districts as compared with the previous year are briefly noted below :—

Ganjam.—The slight increase was due to the favourable character of the season, as compared with last year and to more efficient preventive arrangements.

Vizagapatam.—The decrease in consumption is ascribed to the following causes : (i) unfavourable character of the season in the beginning of the year, (ii) the enhanced price demanded by some of the renters, especially in Vizagapatam town where all the shops got into the hands of one individual, and (iii) smuggling from the Agency tracts, and prevalence of illicit distillation in the areas in which the excise system has recently been introduced (from 1st April 1888).

Kistna.—The large decrease is ascribed to the enhancement of still-head duty and to the completion of the railway works and the consequent dispersion of the labourers.

Nellore.—The decrease was due to increase of duty and larger consumption of toddy.

Anantapur.—The increase was due to the favourable character of the season.

Bellary.—There has been a decrease in consumption in the towns, and especially in the Bellary cantonment, which is attributed partly to the enhancement of duty and partly to increased consumption of toddy consequent on the removal of the duty formerly levied on imported toddy from the Nizam's dominions.

North Arcot.—The increase was mainly due to the large number of labourers employed on the Villupuram-Guntakal State Railway works.

South Arcot.—The increase was due to the effective preventive arrangements introduced on the French frontier, to the large number of labourers employed on the railway and bridge works in progress, and to the price of spirits in the frontier shops having been assimilated to that prevailing in the adjoining French territory.

Tanjore.—The increase was due to the short supply of toddy in the taluks into which the tree-tax system was introduced.

Trichinopoly.—The increase was almost entirely confined to the Udayárpálaiyam taluk and was due to the scarcity of toddy caused by the introduction of the tree-tax system into the adjacent taluks of Chidambaram and Kumbakónam.

Madura.—The increase was due to the demand caused by the large number of labourers employed in the Periyár project.

Tinnevelly.—The increase is attributed to the prevalence of cholera and to the large number of coolies employed in the cotton mills and the Pearl fishery operations.

Nilgiris.—The decrease was due to the growing preference for country-brewed beer and locally-made foreign spirits on account of their comparative cheapness.

Salem.—The increase is attributed to the separate sale of shops in Salem taluk, to insufficient supplies from the Suramangalam distillery in 1888-89, and to the exertions of the renters in pushing sales.

Malabar (Chirakal, Kóttayam, Calicut and Pálghat).—The increase is more apparent than real as the figures for 1888-89 are only for a period of six months, the excise system having been introduced on the 1st October 1888.

South Canara, Mangalore.—The decrease was due to the unpopularity of the jaggery spirits supplied from the Pódanúr distillery and to the abnormally large consumption in the latter half of 1888-89 on account of the strike of the toddy-drawers.

Cuddapah, Kurnool, Coimbatore and Wynaad (Malabar).—The variations are due to enhancement of duty.

Revenue per gallon and selling prices.

55. The following statement shows the revenue per gallon and the average reported selling prices in the several districts, the rural rent areas being shown separately from towns :—

Districts and towns in which shops have been separately leased.	Consumption of country spirits in terms of proof strength.	Rent for the privilege of vend.	Incidence of vend rents per gallon of proof.	Rate of excise duty per gallon at proof strength.	Total revenue realized per gallon of proof.	Proportionate rate of revenue per gallon of 30° under-proof.	Average reported retail selling price per gallon of 30° under-proof.
Rural Tracts.	GALS.	RS.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Ganjam (excluding Berhampore town).	21,403	31,784	1 7 9	1 14 0	3 5 9	2 5 8	4 4 0 to 4 11 1
Vizagapatam (excluding Vizagapatam, Bimlipatam and Vizianagrum towns).	8,701	18,654	2 2 4	1 14 0	4 0 4	2 13 1	2 9 0 to 4 2 9
Kistna (excluding Masulipatam, Guntúr and Bezváda towns).	57,266	1,12,093	1 15 4	1 14 0	3 13 4	2 10 11	3 9 0 to 4 8 0
Nellore (excluding Nellore and Gúdúr towns).	24,516	46,049	1 14 0	3 2 0	5 0 0	3 8 0	4 7 0 to 5 0 0
Cuddapah (excluding Cuddapah town).	39,869	90,360	2 4 3	3 2 0	5 6 3	3 12 5	4 8 0 to 6 0 0
Anantapur (excluding Anantapur, Tadpatri and Gooty towns).	20,527	51,229	1 11 9	3 2 0	4 13 9	3 6 5	4 4 4 to 4 8 0
Bellary (excluding Bellary cantonment and Adóni and Hospet towns).	23,958	38,610	1 9 9	3 2 0	4 11 9	3 5 0	4 0 0 to 5 0 0
Kurnool, taluks west of the Nallamalais (excluding Kurnool town).	23,431	41,020	1 12 0	3 2 0	4 14 0	3 6 7	3 12 0 to 5 4 0
Chingleput (excluding the "outside limits" of Madras, the six outside shops, the three Cantonment shops and Conjeeveram, Chingleput and Tiruvallúr towns).	21,597	34,720	1 9 8	3 12 0	5 5 8	3 12 0	4 8 3 to 5 0 0

Districts and towns in which shops have been separately leased.	Consumption of country spirits in terms of proof strength.	Rent for the privilege of vend.	Incidence of vend rents per gallon of proof.	Rate of excise duty per gallon at proof strength.	Total revenue realised per gallon of proof.	Proportionate rate of revenue per gallon of 30° under-proof.	Average reported retail selling price per gallon of 30° under-proof.
Rural Tracts—cont.	GALLONS.	RS.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
North Arcot (excluding Wálajápet taluk and Vellore, Tirupati, Arcot, Gudiyátam, Chittoor and Arni towns).	55,262	80,136	1 7 2	3 12 0	5 3 2	3 10 3	3 14 2 to 6 0 0
South Arcot (excluding Cuddalore, Tindivanam and Villupuram taluks and Chidambaram town).	49,729	68,710	1 6 1	3 2 0	4 8 1	3 2 6	3 12 0 to 4 14 0
South Arcot (Cuddalore, Tindivanam and Villupuram taluks, except Cuddalore and Panruti towns).	44,473	59,050	1 5 3	1 14 0	3 3 3	2 3 11	2 4 0 to 4 0 0
Tanjore (excluding Tanjore, Tiruvádi, Kumbakónam, Máyavaram and Negapatam towns).	15,969½	13,149	0 13 2	3 2 0	3 15 2	2 12 3	3 12 0 to 4 8 0
Trichinopoly (excluding Trichinopoly and Srírangam towns).	19,805	23,940	1 3 4	3 2 0	4 5 4	3 0 6	3 12 3 to 4 8 0
Madura (excluding Madura, Dindigul, Periyakulam and Pálni towns).	31,422	59,405	1 14 3	3 2 0	5 0 3	3 8 2	4 0 3 to 5 5 6
Tinnevelly (excluding Tinnevelly, Palamcottah and Tuticorin towns).	21,166	27,221	1 4 7	3 2 0	4 6 7	3 1 5	3 10 5 to 5 0 0
Coimbatore (excluding Coimbatore taluk and Erode and Karúr towns)	28,619	57,105	2 0 0	3 2 0	5 2 0	3 9 5	4 0 0 to 5 8 11
Salem (excluding Salem taluk, Vániyambádi and Tirupatúr towns).	34,809	78,850	2 4 3	3 2 0	5 6 3	3 12 5	3 8 0 to 4 8 0
Malabar .. The Wynaad taluk ..	8,796	5,350	0 9 9	4 6 0	4 15 9	3 7 10	5 4 0
Malabar .. Chirakal, Kóttayam, Calicut and Pálghat taluks, including towns.	16,897	25,000	1 7 8	1 9 8	3 1 4	2 2 6	3 4 0 to 4 8 0
Towns or other tracts in which shops were leased separately.							
Berhampore town	3,613	6,348	1 12 1	1 14 0	3 10 1	2 8 8	4 8 0
Vizagapatam, Bimlipatam and Vizianagrum towns.	23,256	23,718	1 0 4	1 14 0	2 14 4	2 0 5	2 7 7 to 4 8 0
Masulipatam, Guntúr and Bezváda towns.	39,155	84,672	2 2 7	1 14 0	4 0 7	2 13 3	3 0 0 to 4 8 0
Nellore and Gúdúr towns	14,116	15,868	1 2 0	3 2 0	4 4 0	2 15 7	3 13 0 to 5 0 0
Cuddapah town	6,076	14,124	2 5 2	3 2 0	5 7 2	3 13 0	4 7 0
Anantapur, Tadpatri and Gooty towns.	5,219	10,655	2 0 8	3 2 0	5 2 8	3 9 10	4 2 6 to 4 8 0
Bellary cantonment	33,944	32,400	0 15 3	4 6 0	5 5 3	3 11 8	4 8 0
Adóni and Hospet towns	7,286	21,744	2 15 9	3 2 0	6 1 9	4 4 5	4 8 0 to 4 13 4
Kurnool town	3,270	3,387	1 0 7	3 2 0	4 2 7	2 14 7	4 0 0
Madras city	59,942	99,680	1 10 7	4 11 0	6 5 7	4 7 1	5 0 0
Six outside shops	5,174	15,600	3 0 3	4 11 0	7 11 3	5 6 3	4 10 0
Three cantonment shops	7,611	7,488	0 15 9	3 12 0	4 11 9	3 5 0	4 10 0
Saidápet taluk included in the Madras Town Circle.	12,454	16,476	1 5 2	3 12 0	5 1 2	3 8 10	4 10 0
Conjeeveram, Chingleput and Tiruvallúr towns.	9,842	13,584	1 6 1	3 12 0	5 2 1	3 9 5	4 8 0 to 5 0 0
Wálajápet taluk and Vellore, Tirupati, Arcot, Gudiyátam, Chittoor and Arni towns.	45,113	73,464	1 10 1	3 12 0	5 6 1	3 12 3	3 0 0 to 6 0 0
Cuddalore and Panruti towns ..	19,476	34,440	1 12 4	1 14 0	3 10 4	2 8 10	3 0 0 to 4 8 0
Chidambaram town	4,242	3,768	0 14 3	3 2 0	4 0 3	2 13 0	3 0 0 to 3 8 0
Tanjore, Tiruvádi, Kumbakónam, Máyavaram and Negapatam towns.	27,021	31,326	1 2 7	3 2 0	4 4 7	3 0 0	3 15 10 to 4 4 5
Trichinopoly and Srírangam towns.	16,762	20,366	1 3 5	3 12 0	4 15 5	3 7 7	4 1 10 to 4 8 0
Madura, Dindigul, Periyakulam and Pálni towns.	18,007	32,748	1 13 1	3 2 0	4 15 1	3 7 4	3 0 0 to 6 0 0
Tinnevelly, Palamcottah and Tuticorin towns.	7,242	18,240	2 8 4	3 2 0	5 10 4	3 15 3	3 15 0 to 4 8 0
Coimbatore taluk and Erode and Karúr towns.	13,562	32,352	2 6 1	3 2 0	5 8 1	3 13 8	4 6 5 to 5 0 0
Nilgiris	28,710	43,572	1 8 3	4 11 0	6 3 3	4 5 5	5 4 0 to 7 0 0
Salem taluk and Vániyambádi and Tirupatúr towns.	22,665	54,027	2 6 2	3 2 0	5 8 2	3 13 8	3 7 0 to 3 15 7
Mangalore taluk	15,276	13,325	0 13 11	3 3 5	4 1 4	2 13 9	3 0 0

56. The sale prices are given as accurately as possible. Repeated orders have been issued to the officers both of the Land Revenue and of the Abkári Departments with this object, and explanations of discrepancies have been called for. The returns have been carefully checked, and where the prices reported appeared inaccurate special reports were called for.

57. It will be observed from the statement that the revenue realized per gallon of proof spirit exceeded the old tariff rate of duty (Rs. 5 per gallon of proof) on "foreign spirits" in the districts of Madras, Chingleput, North Arcot, Coimbatore, Salem and Nílgiris and in the towns of Cuddapah, Anantapur, Bellary and Tinnevelly districts. In most of the other districts and towns the taxation per gallon has approximated to the tariff rate.

58. A statement showing the annual average prices of spirits in each town and in each rural rent area is given in Appendix B, and has been prepared in accordance with the instructions issued in paragraph 10 of G.O., No. 35, dated 14th January 1890. As observed in paragraph 58 of the last report the executive establishment is not strong enough to admit of a superior officer visiting every farm every month, and the clerical establishment is too weak to check the returns furnished by the Land Revenue and Abkári establishments for every farm in the country for every month in the year, so that the complete accuracy of the figures cannot be guaranteed.

Quality of liquor.

59. The quality of the spirits supplied from the various distilleries continues to be fair, and there have been very few complaints in respect thereto.

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

I.—AGENCY TRACTS.

60. *Ganjam.*—The only source of abkári revenue in the Agency tracts of the Ganjam district is the sum realised by the issue of licenses to the Khonds and Uriya Sundies on fixed fees (*vide* paragraph 23 *supra*) which amounted to Rs. 148 in the preceding year.

61. *Vizagapatam.*—The leases of the monopoly of the manufacture and sale of country spirits in the Gunupur, Koraput and Golgonda farms in the Agency tracts of Vizagapatam were continued in the year under report without any change. Of the total demand against these three rent areas (Rs. 60,020), Rs. 54,093 were collected before the end of the year, leaving a balance of Rs. 5,927 which is reported to have been since collected. Rs. 5,053 were also realised on account of arrears of the previous year. The arrack revenue of the remaining Agency tracts noted in the margin was under the direct management of Government. The current demand amounted to Rs. 24,781 against Rs. 25,117 in the previous year. The collections during the year amounted to Rs. 14,041, leaving at its close a balance of Rs. 10,740, of which Rs. 7,627 have been since collected. Rs. 5,198 were also realised on account of arrears of the preceding year.

Jeypore.	Paderu taluk.
Malkangiri.	Víravalli Agency.
Nowrangapur.	Srungavarapukóta Agency.

62. *Godávari.*—In the Telaga villages of Bhadráchalám taluk, the monopoly of manufacture and sale of spirits manufactured from the *ippa* flower was leased out by auction, while in the Koya and Reddi villages of the said taluk the right to manufacture spirits for domestic consumption, but not for sale, was leased to the villagers collectively for small lump sums of money fixed at the annual settlement. The demand under country spirits amounted to Rs. 21,277 against Rs. 13,258 in the preceding year. The collection during the year amounted to Rs. 21,029, leaving at its close a balance of Rs. 248. Rs. 113 were also realised on account of the arrear demand of 1888-89. As observed in the last Administration Report there was no restriction as to the quality or strength of the spirits consumed in the Agency tracts, and there are no reliable statistics as to consumption, every shopkeeper being permitted to distil the spirits he requires for sale.

II.—ORDINARY TRACTS.

A.—Separate Arrack Rents.

63. *Godávari.*—During the first six months of the year under report, the joint arrack and toddy renting system was in force throughout the Godávari district, except in the Cocanada and Coringa divisions and the Rajahmundry and Ellore towns, in which the privilege of vending toddy was separated from that of manufacturing and selling arrack. The separation of arrack from toddy was extended to the whole district, which was divided into 48 arrack rent areas from the 1st October 1889, with the result of an increase of Rs. 21,239 in the revenue as shown below:—

		Toddy year 1888-89 (Oct. 1888—Sept. 1889).	Toddy year 1889-90 (Oct. 1889—Sept. 1890).
		RS.	RS.
Rajahmundry Town ...	Arrack	34,120	37,500
	Toddy	16,240	18,005
Ellore Town	Arrack	40,050	46,125
	Toddy	24,000	16,125
Cocanada Division ...	Arrack	35,000	33,100
	Toddy	16,650	14,610
Coringa Division ...	Arrack	6,000	5,120
	Toddy	3,000	2,050
The remaining portion of the Godávari district.	Combined Arrack and Toddy.	3,84,152	Arrack 3,06,625 Toddy 1,01,191
	Total Rental ...	5,59,212	5,80,451
	Increase	21,239	

Bápatla taluk.

64. *Kistna District.*—The Bápatla taluk was formerly under the combined arrack and toddy renting system, but from the 1st October 1889, the privilege of manufacturing and vending country spirits was separated from that of vending toddy and disposed of by auction, the taluk being divided for that purpose into four rent areas. The result of the change was satisfactory and resulted in an increase of revenue as will be seen from the figures in the margin.

		RS.
1888-89 (Oct. 1888—Sept. 1889).	Combined arrack and toddy rental.	49,000
1889-90 (Oct. 1889—Sept. 1890).	Arrack rental 52,410 Toddy rental 18,860	
	Total ..	71,270
	Increase ..	22,270

65. *Malabar District.*—The last leases of the joint arrack and toddy rents came to a close in the Kurumbranád, Ernád, Walawanád and Ponáni taluks on the 30th September 1889. On the 1st October last the tree-tax system, which had already been in force in Kurumbranád for a year, was introduced into Ernád, Walawanád and Ponáni, and coincident with this change the privilege of manufacturing and vending arrack was separated from that of vending toddy in all four taluks and was disposed of by public auction, chiefly by *amsam* areas. Subjoined is a statement showing the rentals thus obtained for the year ending 30th September 1890, as compared with those obtained under the old system in the year preceding:—

	1888-89. Arrack and toddy.	1889-90. Arrack only.
	RS.	RS
Kurumbranád taluk	9,270	13,300
Ernád taluk	23,196	12,810
Walawanád taluk	18,280	13,590
Ponáni taluk	23,860	5,785
Total ...	74,606	45,485

Under the circumstances, the figures for the current lease of course show a decrease, but this has been more than made up by the proceeds of the tree-tax and toddy shop license fees.

		RS.
1888-89	Rental for the privilege of manufacturing and vending arrack ..	60,868
1889-90	Rental for the privilege of manufacturing and vending arrack ..	66,753
	Increase ..	5,885

66. *South Canara District*.—The single still-area system described in paragraph 64 of the last report continued in force in all the taluks of South Canara except Mangalore. The result of the sale in October last was an increase of Rs. 5,885 in the rentals for the current lease (October 1889—September 1890).

67. A statement is subjoined showing the consumption of country spirits in terms of proof strength in districts or parts of districts in which the renting system was in force in respect to the manufacture and sale of arrack:—

District.		Population.	Area.	Consumption (at proof).	Consumption per head (at proof).
1		2.	3	4	5
			SQ. MLS.	GALS.	GALS.
Godávari	1888-89 ..	1,744,957	5,550	157,398	·090
	1889-90 ..	1,744,957	5,550	167,563	·096
Kistna (Bápatla taluk)	1888-89 ..	151,736	679	15,990	·105
	1889-90 ..	151,736	679	20,249	·133
South Canara (excluding Mangalore taluk)	1888-89 ..	706,793	3,282	37,018	·052
	1889-90 ..	706,793	3,282	45,896	·065
Malabar (Kurumbranád, Ernád, Walawanád and Ponáni taluks and Cochin) ..	1888-89 ..	1,275,084	2,704	43,842	·034
	1889-90 ..	1,275,084	2,704	42,489	·033
Total ..	1888-89 ..	3,878,570	12,215	254,248	·066
	1889-90 ..	3,878,570	12,215	276,197	·071

The figures given in column 4 in regard to the consumption of liquor are based on the renters' returns which are, however, of doubtful accuracy.

B.—Combined Arrack and Toddy Rents.

68. On the 1st April 1889, the joint arrack and toddy renting system was in force in the marginally-noted tracts. The system in the Bandar and Kurumbranád taluks differed, however, from that in force in the remaining areas, in that the privilege of vending country spirits and toddy was there subject to the payment of tree-tax upon the trees from which the toddy required for distillation or for sale was drawn.

Godávari district.—The whole, except the Rajahmundry and Ellore towns and the Cocanada and Coringa divisions.
Kistna district.—Gudiváda taluk, Núzvíd and Vissannapet divisions, the Bápatla and Répalle taluks and the Bandar taluk except the town of Masulipatam.
Kurnool district.—Cumbum and Márkápur taluks.
Malabar district.—Kurumbranád, Ernád, Walawanád and Ponáni taluks.

69. As already observed in paragraphs 63–65 *supra*, this system was discontinued during the second half of the official year under report in the Godávari and Malabar districts and in the Bápatla taluk of the Kistna district.

70. In the Répalle taluk the joint arrack and toddy renting system was continued, but subject, with effect from 1st October 1889, to payment of tree-tax on the trees tapped for toddy, as in Bandar. In the remaining tracts referred to in paragraph 68, viz., the Gudiváda taluk and the Núzvíd and Vissannapet divisions (Kistna district) and the Cumbum and Márkápur taluks (Kurnool), the leases which expired on the 30th September 1889 were either continued to the old renters for six months more, or sold again for the same period, in order that the excise system might be introduced from the beginning of the current official year.

71. The revenue from the joint arrack and toddy renting system in the districts of Godávari, Kistna, Kurnool and Malabar consists of portions of the rentals of two leases and is detailed below. The large decrease in the year under report is of course due to the withdrawal from the system of the tracts noticed above. As shown in paragraphs 63 to 65 the change has been attended by an increase of revenue on the whole:—

Revenue.

District.	1885-86.	1886-87.	1887-88.	1888-89.	1889-90.
	RS.	RS.	RS.	RS.	RS.
1. Godávari	3,76,484	4,26,285	3,82,969	4,07,311	* 1,92,076
2. Kistna (except the upland taluks and Masulipatam town)	3,18,540	3,90,999	1,75,958	2,00,966	† 1,68,511
3. Kurnool (Cumbum and Márkápur taluks) ..	40,119	42,977	53,155	58,300	51,822
4. Malabar (Kurumbranád, Ernád, Walawanád and Ponáni taluks)	1,83,717	1,62,808	1,33,784	1,03,357	‡ 37,210
Total ..	9,18,860	10,22,669	7,45,866	7,69,934	4,49,619

* Represents the combined revenue of arrack and toddy in the whole district except the Rajahmundry and Ellore towns and Coringa and Cocanada ranges for the first half-year.
† Represents the combined revenue of arrack and toddy in the Bandar, Répalle and Gudiváda taluks and the Núzvíd and Vissannapet divisions for the whole year and that of the Bápatla taluk for the first half-year.
‡ Represents the combined revenue of arrack and toddy during the first half-year in the Kurumbranád, Ernád, Walawanád and Ponáni taluks.

III.—PARTICULARS AS TO STILLS AND MANUFACTUE OF SPIRITS.

72. The following statement shows the number of stills worked and the quantity of spirits reported to be manufactured in the non-excise tracts in which arrack is made from toddy:—

Stills.

District.		Manufacture.			Number of stills	
		20° under-proof.	30° under-proof.	60° under-proof.	Sanctioned.	At work.
		GALS.	GALS.	GALS.		
1. Godávari	1888-89 ..	..	25	389,479	1,581	1,267
	1889-90 ..	..	239	384,926	1,581	1,260
2. Kistna	1888-89 ..	..	1,826	206,980	1,102	638
	1889-90 ..	..	3,205	376,370	740	452
3. Kurnool (Cumbum and Markápúr taluks).	1888-89 ..	..	3,718	32,718	134	114
	1889-90 ..	..	3,616	5,596	123	117
	1888-89 ..	606	3,621	113,534	246	213
4. Malabar	1889-90 ..	434	7,470	125,510	183	151
	1888-89 ..	* 113	* 27,462	* 97,330	185	† 160
5. South Canara	1889-90 ..	312	24,823	90,561	139	114

* Includes the quantity manufactured in the Mangalore taluk during the first half of 1888-89.
† Includes 45 stills at work in the Mangalore taluk during the first half of 1888-89.

73. It will be seen that there has been an increase in the quantity manufactured in the Kistna and Malabar districts for which no explanation has been furnished by the Collectors concerned. The decrease in Kurnool is attributed to the completion of the Railway works and the consequent departure of the laborers employed in them. The variation in Godávari was slight and does not call for any remark.

It must be observed, however, that the above figures are based on the renters' returns which cannot be regarded as accurate.

74. The number of stills entered as sanctioned in Godávari is the number on the sanctioned list at the beginning of the official year. During the current lease beginning with October last, a considerable reduction has been made, only those stills being sanctioned which were opened during the last lease. In Kistna also there has been a satisfactory decrease both in the number of sanctioned stills and in that actually open. In Kurnool there was a reduction in the sanctioned number; though the number of stills at work rose slightly. In Malabar the decrease is due to greater restrictions on the number of stills allowed in the non-excise taluks. In the South Canara district, the number and extent of the still-areas remained the same as in the latter half of the previous year. One hundred and fourteen stills were worked against 115 in 1888-89. Endeavours are being made to reduce the number of stills in the tracts still under the renting system, but it is so easy to distil spirits from toddy that it is impossible to carry the reduction beyond a certain point without giving an impetus to illicit distillation.

Stills.

CHAPTER IV.—THE TREE-TAPPING LICENSE FEE SYSTEM.

75. A short description of this system and a statement showing the tracts in which it was in force during the year under review have already been given in Chapter I. The operation of the system in each district will now be noticed.

76. *Madras town and Saidápet taluk.*—The tree-tax system which was introduced into the Madras Abkári limits from 1st October 1887 and extended to the rest of the Saidápet taluk from 1st October 1888, worked smoothly during the year under review. The rates of tree-tax were raised on 1st October 1889 from $2\frac{1}{4}$ to 3 rupees per half-year for each cocoanut tree and from $1\frac{1}{2}$ to 2 rupees per annum for each palmyra and date tree.

Madras Town Circle.

77. The toddy shops in the Madras Town Circle are not sold by auction as elsewhere, but are charged with a fixed annual fee, varying according to class as described in paragraph 16 *supra*. The following statement shows the classification of the shops during the year under report as compared with the previous year:—

Classification of shops.

Class.	Number of shops in 1888-89.	Number of shops in 1889-90.
I paying a fixed annual license fee of Rs. 100	83	100
II do. do. Rs. 75	55	111
III do. do. Rs. 50	220	226
IV do. do. Rs. 25	228	135
Total ...	586	572
Temporary (paying a fixed annual license fee of Rs. 50) ...	27	17

The classification of the shops was revised during the year with reference to the number of trees generally licensed for each.

As already observed in the last Administration Report, temporary shops came to lose favor soon after the introduction of the new system, which permits the sale of both palmyra and cocoanut toddy in permanent shops, whereas formerly palmyra toddy could be sold in temporary shops only. The number underwent a further reduction during the year under report.

78. The following statement shows the number of trees of each kind for which the shopkeepers of each class of shops obtained licenses during the two half-years of 1889-90 as compared with the preceding year:—

Number of trees tapped.

Localities.	Class of shops.	Cocoanut trees. 1888-89.	Cocoanut trees. 1889-90.	Palmyras. 1888-89.	Palmyras. 1889-90.	Dates. 1888-89.	Dates. 1889-90.
Madras Town Circle including the Saidapet taluk.	I. 1st half-year	24,449	21,052	3,211	1,738	279	804
	2nd do.	21,905	23,310				
	II. 1st half-year	9,955	9,133	2,123	2,610	238	529
	2nd do.	9,105	14,296				
	III. 1st half-year	33,499	30,107	6,570	4,085	217	1,001
	2nd do.	30,290	22,368				
	IV. 1st half-year	16,301	15,154	12,153	4,653	891	1,009
	2nd do.	14,273	6,453				
	Temporary ...	..	..	2,055	1,393	..	..
	Total ..	159,777	141,873	26,112	14,479	1,625	3,343

It will be observed that there was a very considerable falling off in the number of cocoanut and palmyra trees tapped during the year and an increase in the number of date trees. The decrease under cocoanut trees and palmyras was due to the enhancement of the tree-tax, which led the shopkeepers to select the best trees possible and to limit the number to actual requirements. Moreover, the period of yield of palmyras is short and uncertain and this led in many cases to the substitution of date trees.

79. The tax on the trees shown in the above statement amounted in all to Rs. 4,02,693, of which Rs. 3,93,824 fell due during the year. The demand on account of license fees on toddy shops was Rs. 32,339. Including Rs. 10,140, representing instalments of fees on palmyra and date trees tapped in 1888-89, which fell due during the year under review, the total demand under toddy in the Madras Town Circle was thus Rs. 4,36,303. The following memorandum shows in greater detail the demand in 1889-90 as compared with 1888-89:—

Financial results.

	Rs.
Tree-tax demand for 1889-90 ..	3,93,824
Tree-tax demand for 1888-89 ..	10,140
Shop license fees.	32,339
Total ..	4,36,303

Revenue of the Madras Town Circle.

	1888-89. Rs.	1889-90. Rs.
Tree-tax for the first half-year	1,41,767	1,85,858
Shop licenses do.	14,602	15,151
Rental of the Saidápet taluk (exclusive of the outside limits) for the first half-year	13,463	...
Tree-tax for the second half-year	1,98,861	2,18,106
Shop licenses do.	15,725	17,188
Total ...	3,84,418	4,36,303

It will be seen that there has been an increase of Rs. 51,885 or over 13 per cent.

80. The following statement shows the toddy revenue for the Madras Town Circle from the year 1886-87, the one immediately preceding the first introduction of the present tree-tax system, onwards. The cost of tree-tax establishments has not been taken into account as the establishments under the old system were fully as costly:—

	1886-87. Total toddy revenue. 1st half-year.	1886-87. Total toddy revenue. 2nd half-year.	1886-87. Total.	1887-88. 1st half-year, total toddy revenue.	1887-88. 2nd half-year. Shop license fees.	1887-88. 2nd half-year. Tree-tax.	1887-88. Total revenue.
1	2	3	4	5	6	7	8
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Madras Town—old Abkári limits	* 1,80,286	* 1,81,900	* 3,62,186	* 1,84,804	† 15,144	‡ 1,17,867	3,17,815
Saidápet taluk—added to the circle in October 1888 ..	12,000	10,644	22,644	10,644	13,463	..	24,107
Total ..	1,92,286	1,92,544	3,84,830	1,95,448	28,607	1,17,867	3,41,922

	1888-89. 1st half-year. Shop license fees.	1888-89. 1st half-year. Tree-tax.	1888-89. 2nd half-year. Shop license fees.	1888-89. 2nd half-year. Tree-tax.	1888-89. Total revenue.	1889-90. 1st half-year. Shop license fees.	1889-90. 1st half-year. Tree-tax.	1889-90. 2nd half-year. Shop license fees.	1889-90. 2nd half-year. Tree-tax.	1889-90. Total revenue.
9	10	11	12	13	14	15	16	17	18	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Madras Town—old Abkári limits	† 14,602	‡ 1,41,767	† 15,725	‖ 1,98,861	3,70,955	† 15,151	‖ 1,85,858	† 17,188	‖ 2,18,106	4,36,303
Saidápet taluk—added to the circle in October 1888	13,463	..	..	..	13,463					
Total ..	28,075	1,41,767	15,725	1,98,861	3,84,418	15,151	1,85,858	17,188	2,18,106	4,36,303

* The revenue was collected by levying a daily rate of Rs. 3-4-0, Rs. 2-8-0, Rs. 1-10-0 and Re. 1 on the 1st, 2nd 3rd and 4th class of shops respectively, the number of trees to be tapped for each class being fixed. Temporary shops were included in the 3rd and 4th classes.

† The license fees were Rs. 100, 75, 50 and 25 per annum on the 1st, 2nd, 3rd and 4th class shops, respectively. The license fee for temporary shops was Rs. 50.

‡ The rate of tree-tax was Rs. 1-8-0 per half-year on each cocoanut, Re. 1 per annum on palmyra and date trees.

‖ Do. Rs. 2-4-0 do. do. Rs. 1½ do. do.

¶ Do. Rs. 3 do. do. Rs. 2 do. do.

81. *Kistna district.*—The tree-tax system has been in force in the Bandar taluk since 1st October 1888 and was introduced into the Répalle taluk on 1st October 1889. In the Masulipatam town the toddy shops were sold separately. The remaining portions of the two taluks were divided into 27 vend areas, in which the privilege of vending toddy and manufacturing and vending country spirits was sold together. The introduction of the tree-tax system in the Bandar taluk evoked great opposition at the outset from toddy-drawers, renters and tree-owners. Owing, however, to the personal exertions and influence of the Assistant Commissioner, Mr. Dharmarow Nayudu, who received cordial support from the Land Revenue officers, these difficulties were overcome, and no less than 28,221 trees were applied for before the close of 1888-89, the net result of which was an increase of about Rs. 11,500 in the total toddy revenue of the taluk as compared with the previous year.

The system worked smoothly in the year now under report and there was a marked increase in the number of trees applied for during the second half-year, which rose from 28,221 in 1888-89 to 53,069. The total demand under toddy in this taluk was Rs. 91,231 against Rs. 61,094 in 1888-89, which in itself was much in advance of that for 1887-88.

As in the Bandar taluk, there was at first much opposition to the introduction of tree-tax into Répalle, but here also difficulties were gradually overcome, and nearly 19,124 trees were applied for before the end of the year. The net result was an increase of Rs. 9,539 in the total toddy revenue as compared with 1888-89.

System of vend in other East Coast taluks.

82. In the tracts mentioned in paragraphs 83 to 89 below the toddy shops were separately leased out, and tapping licenses were granted only on the application of shopkeepers.

83. *North Arcot district.*—The tree-tax system has been in force in the Wálajápet taluk since 1st October 1888. Owing to the novelty of the system the shop rentals realized during the first lease (October 1888—September 1889) were very low, and the number of trees applied for was far below the average requirements. Several shops were left unopened, and, owing to inefficiency and lax supervision on the part of the Circle officer, there was considerable delay in marking. The result was that the total demand under toddy revenue for that lease was only Rs. 30,003 against Rs. 47,266 in the preceding year. Matters improved, however, during the current lease (October 1889—September 1890), and the annual rental of the shops rose from Rs. 11,786 to Rs. 24,728. A similar improvement was also apparent in the number of trees applied for and the tax leviable thereon, which amounted to Rs. 15,927 for the second half of the official year under report against Rs. 10,274 in the corresponding period of 1888-89. The net result was an increase in revenue of over Rs. 2,000 for the year under report,* notwithstanding the unsatisfactory results of the first half-year.

1888-89.

			Rs.
* Shop rentals	for the first half-year (a)	...	23,633
	for the second do. (a)	..	5,893
Tree-tax	for the do. do.	..	10,274
	Total	..	39,800

1889-90.

Shop rentals	for the first half-year (a)	..	5,893
	for the second do. (a)	..	12,364
Tree-tax	for the first do.	..	7,943
	for the second do.	..	15,927
	Total	..	42,127

(a) For the purpose of this and the following statements the shop rentals for the toddy year, which commences on the 1st October, are divided into two equal half-yearly portions, so as to obtain statistics for the official year, which commences in April.

84. *South Arcot district.*—The tree-tax has been in force in the Cuddalore taluk since 1st October 1888 and was introduced into the Chidambaram taluk on 1st October 1889. No difficulty was experienced in working the new system in either of the two taluks, and the net result has been an increase of revenue in both as shown below :—

Cuddalore taluk.

1888-89.

			Rs.
Shop rentals	for the first half-year	...	34,689
	for the second do.	...	18,666
Tree-tax	for the do. do.	...	18,427
	Total	...	71,782

1889-90.

			Rs.
Shop rentals	for the first half-year	...	18,666
	for the second do.	...	22,184
Tree-tax	for the first do.	...	16,105
	for the second do.	...	19,043
	Total	...	75,998

Chidambaram taluk.

1888-89.

Shop rentals	for the first half-year	...	21,948
	for the second do.	...	22,440
	Total	...	44,388

1889-90.

Shop rentals	for the first half-year	...	22,440
	for the second do.	...	15,858
Tree-tax	for the do. do.	...	9,234
	Total	...	47,532

85. *Tanjore district.*—The tree-tax system has been in force in the Tanjore taluk since 1st October 1888 and was introduced into the Kumbakónam and Negapatam taluks on 1st October 1889. No difficulties were encountered in the Tanjore taluk. The toddy revenue of this taluk for the year ending with 30th September 1889 showed an increase of nearly Rs. 3,000 over that of the year preceding, and the current toddy year shows a still further improvement. Taking the last two official years the figures are as below :—

Tanjore taluk.

1888-89.

			Rs.
Shop rentals	for the first half-year	...	45,708
	for the second do.	...	30,954
Tree-tax	for the do. do.	...	17,596
	Total	...	94,258

1889-90.

Shop rentals	for the first half-year	...	30,954
	for the second do.	...	29,571
Tree-tax	for the first do.	...	14,752
	for the second do.	...	22,362
	Total	...	97,639

86. In the Kumbakónam and Negapatam taluks, on the other hand, there was a want of competition at the sales and all the shops were practically under the control of two local capitalists. The result was that the shops were not worked up to their full capacity, the controlling monopolists giving their attention only to the most favorably situated shops and keeping the others open in name only. In the Negapatam taluk there appears to have been some difficulty in procuring trees from the mirasidars owing to the novelty of the system and the inexperience of the renters. It will be observed from the statement on the margin that, while the toddy revenue in the Negapatam taluk has remained stationary, there has been a large decrease in Kumbakónam, where the profits have been diverted into the pockets of the capitalists above mentioned. The permanent continuance of a ring of this sort is, however, unlikely in a taluk in which the shops are all sold separately, and the largely increased rents for the new lease (October 1890—September 1891) which have just been reported go to show that it is already breaking down.

Kumbakonam taluk.

1888-89.

			Rs.
Shop rentals	for the first half-year	..	69,072
	for the second do.	..	67,812
	Total	..	1,36,884

1889-90.

Shop rentals	for the first half-year	..	67,812
	for the second do.	..	35,460
Tree-tax	for the do. do.	..	18,858
	Total	..	1,22,130

Negapatam taluk.

1888-89.

Shop rentals	for the first half-year	..	46,272
	for the second do.	..	47,242
	Total	..	93,514

1889-90.

Shop rentals	for the first half-year	..	46,272
	for the second do.	..	32,652
Tree-tax	for the do. do.	..	14,683
	Total	..	93,607

87. *Trichinopoly district.*—The tree-tax system has been in force in the Trichinopoly taluk, with the exception of some 15 villages, forming the "Illupur Mahanum," since 1st October 1888, and was introduced into Musiri taluk on 1st October 1889. In the former taluk the system was a success. The total demand under toddy revenue for the lease commencing with 1st October 1888 was Rs. 76,227 against Rs. 60,810 in the preceding lease, and during the current lease * there has been further improvement. Taking the figures of the last two official years, the net result of the change was an increase † of more than Rs. 16,000 in the toddy revenue for the year under report as compared with 1888-89. In Musiri the experiment was not equally successful as a large number of shops were purchased by one capitalist, who did not open them till the close of the year, with the result that a smaller number of trees was marked than would otherwise have been the case. Even here, however, there has been an increase of revenue as will be seen from the statement on the margin.

† *Trichinopoly taluk.*

			Rs.
	1888-89.		
Shop rentals	for the first half-year	.. ..	30,405
	for the second do.	.. ..	21,561
Tree-tax	for the do. do.	.. ..	16,045
		Total ..	68,011
	1889-90.		
Shop rentals	for the first half-year	.. ..	21,561
	for the second do.	.. ..	27,570
Tree-tax	for the first do.	.. ..	17,060
	for the second do.	.. ..	18,095
		Total ..	84,286

Musiri taluk.

			Rs.
	1888-89.		
Shop rentals	for the first half-year	.. ..	7,570
	for the second do.	.. ..	8,697
		Total ..	16,267
	1889-90.		
Shop rentals	for the first half-year	.. ..	8,697
	for the second do.	.. ..	8,340
Tree-tax	for the do. do.	.. ..	3,916
		Total ..	20,953

88. *Coimbatore district.*—The tree-tax system was introduced into the Coimbatore taluk on the 1st October 1889 and was therefore in force only for six months during the year under report. The toddy revenue shows a decrease as compared with 1888-89, but this is due not to the tree-tax system but to the fact that the shop rentals for the lease ending with September 1889 were much less than formerly owing to combination among the shopkeepers.

Coimbatore taluk.

			Rs.
	1888-89.		
Shop rentals	for the first half-year	.. ..	58,410
	for the second do.	.. ..	46,721
		Total ..	1,05,131
	1889-90.		
Shop rentals	for the first half-year	.. ..	46,721
	for the second do.	.. ..	39,858
Tree-tax	for the do. do.	.. ..	10,646
		Total ..	97,225

‡ *Salem taluk.*

			Rs.
	1888-89.		
Shop rentals	for the first half-year	.. ..	51,389
	for the second do.	.. ..	26,553
Tree-tax	for the do. do.	.. ..	23,975
		Total ..	1,01,908
	1889-90.		
Shop rentals	for the first half-year	.. ..	26,553
	for the second do.	.. ..	33,239
Tree-tax	for the first do.	.. ..	20,545
	for the second do.	.. ..	28,140
		Total ..	1,13,477

§ *Námakal taluk.*

			Rs.
	1888-89.		
Shop rentals	for the first half-year	.. ..	17,200
	for the second do.	.. ..	17,700
		Total ..	34,900
	1889-90.		
Shop rentals	for the first half-year	.. ..	17,700
	for the second do.	.. ..	12,672
Tree-tax	for the do. do.	.. ..	6,764
		Total ..	37,136

89. *Salem district.*—The tree-tax system has been in force in the Salem taluk since 1st October 1888, and was introduced into Námakal on 1st October 1889. In Salem some difficulty was experienced in working the new system at the outset and the total demand under toddy revenue for the lease commencing with 1st October 1888 amounted to some Rs. 5,000 less than in the preceding year. During the current lease, however, matters have improved, and the revenue for the official year under report shows a satisfactory increase as compared with 1888-89.‡ In Námakal the new scheme has met with a fair measure of success as shown on the margin.§

90. The following statement shows the progress of the toddy revenue in the East Coast tracts, other than the Madras Town Circle, where the tree-tax system has been introduced. It will be seen that, taking the cost of the special establishments sanctioned for tree-tapping at full strength (the actuals for this force separately are not available) into account, there has been a net increase of revenue in the year under report of Rs. 45,097 as compared with 1888-89 and of Rs. 1,25,874 as compared with 1887-88 :—

General results for East Coast mofussil tracts.

* NOTE.—In this and the subsequent paragraphs "the current lease" means that which expired on 30th September 1890, before which date the greater part of this report had been drafted and put into type.

Taluks.	1887-88. Rentals. 1st half-year.	1887-88. Rentals. 2nd half-year.	1887-88. Total revenue.	1888-89. Rentals for the 1st half-year.	1888-89. 2nd half-year. Rentals.	1888-89. 2nd half-year. Tree-tax.	1888-89. Total revenue.	Cost of tree-tapping establishments in 1888-89.	Net receipts.	Increase or decrease over the revenue of 1887-88 after deducting cost of establishment.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	2	3	4	5	6	7	8	9	10	11
A.—Taluks into which the new system was introduced on the 1st October 1888.										
Bandar ..	24,355	25,342	49,697	25,342	7,531	23,221	61,094	2,280	58,814	+ 9,117
Wálajápet ..	14,084	23,633	37,717	23,633	5,893	10,274	39,800	1,362	38,438	+ 721
Cuddalore ..	34,587	34,689	69,276	34,689	18,666	18,427	71,782	1,865	69,916	+ 640
Tanjore ..	45,000	45,709	90,709	45,709	30,954	17,596	94,259	2,514	91,745	+ 1,036
Trichinopoly ..	35,312	30,405	65,717	30,405	21,561	16,045	68,011	2,388	65,623	— 94
Salem ..	45,600	51,380	96,980	51,380	26,553	23,975	1,01,908	2,893	99,010	+ 2,030
Total ..	1,98,938	2,11,158	4,10,096	2,11,158	1,11,158	1,14,538	4,36,854	13,308	4,23,546	+ 13,450
B.—Taluks into which the new system was introduced on the 1st October 1889.										
Répalle ..	16,400	22,885	39,285	22,885	24,817	..	47,702	..	47,702	..
Chidambaram .	19,014	21,948	40,962	21,948	22,440	..	44,388	..	44,388	..
Kumbakónam .	(a) 42,720	69,072	1,11,792	69,072	67,812	..	1,36,884	..	1,36,884	..
Negapatam ..	(a) 37,848	47,242	85,090	47,242	46,272	..	93,514	..	93,514	..
Musiri ..	6,392	7,570	13,962	7,570	8,697	..	16,267	..	16,267	..
Coimbatore ..	32,678	58,410	91,088	58,410	46,721	..	1,05,131	..	1,05,131	..
Námakal ..	12,080	17,200	29,280	17,200	17,700	..	34,900	..	34,900	..
Total ..	1,67,132	2,44,327	4,11,459	2,44,327	2,34,459	..	4,78,786	..	4,78,786	..
Grand Total ..	3,66,070	4,55,485	8,21,555	4,55,485	3,45,617	1,14,538	9,15,640	13,308	9,02,332	+ 45,097

(a) The figures given for these taluks represent half the annual rental for October 1885—September 1887, as the whole district was leased for a lump sum from October 1886—September 1887.

91. *Malabar district.*—The tree-tax system was in force at the end of the year in all parts of the district, except Wynaad taluk and the Attapadi valley of Walawanád. It was first introduced into the five municipal * towns and the rural parts of Calicut taluk on the 1st October 1886, was extended to the Kóttayam taluk on the 1st October 1887, to the Chirakal, Pálghat, and Kurumbranád taluks on 1st October 1888, and to Ernád, Walawanád and Ponáni taluks on the 1st October 1889. Various changes have been made in the administration of the arrack revenue of this district during the period referred to above, and the only satisfactory way in which the result of these changes and of the tree-tax system can be gauged is by comparing the total demand under toddy and arrack revenue of the year under report with that of previous years. The marginal statement shows clearly that there has been a continuous improvement.

* Calicut. Tellicherry. Cannanore. | Pálghat. Cochin.

Toddy and arrack revenue in the whole of Malabar excluding Wynaad.

	Rs.
1886-87	2,93,417
1887-88	3,35,410
1888-89	3,53,940
1889-90	4,01,126

92. A comparative statement showing the total number of trees applied for in the four excise taluks † and in Cochin and Kurumbranád in 1888-89 and 1889-90 is subjoined. The results of the year under review are very satisfactory—

† Chirakal. Kóttayam. | Pálghat. Calicut.

Taluks.	1888-89. Total number of trees licensed to be tapped. Cocoanut.	Palmyra.	Sago.	Total.	Fees due.	1889-90. Total number of trees licensed to be tapped. Cocoanut.	Palmyra.	Sago.	Total.	Fees due.
					Rs.					Rs.
Chirakal ..	13,968	..	1	13,969	20,955	30,150	..	1	30,151	45,228
Kóttayam ..	12,330	..	2	12,332	18,501	21,111	..	..	21,111	31,666
Calicut ..	10,475	..	1,112	11,587	19,049	16,491	..	2,369	18,860	31,843
Pálghat ..	..	4,516	..	4,516	4,516	..	10,600	9	10,609	10,627
Cochin	1,176	..	..	1,176	1,764	2,192	..	..	2,192	3,288
Kurumbranád.	5,671	..	52	5,729	8,681	13,091	..	207	13,298	20,258
Total ..	43,620	4,516	1,173	49,309	73,466	83,035	10,600	2,586	96,221	1,42,910

93. *South Canara district.*—The system of levying a fee on each toddy-drawer's license issued, instead of on each tree tapped as elsewhere, was continued in the South Canara district during the year under report. The fees were the same as in the latter half of 1888-89, viz., Rs. 9 per quarter in Mangalore town and its suburbs, from Rs. 3 to Rs. 12 per half-year in the rural parts, the rates varying with the locality and the season. A statement is subjoined showing the number of licenses issued and the fees collected in each quarter as compared with the previous year, and the number of licenses taken out at each rate of tax—

STATEMENT showing the number of toddy-drawers' licenses granted and the fees realized thereon in the district of South Canara during 1889-90 as compared with 1888-89.

Taluks.	1888-89. First quarter. Number of licenses.	Fees.	Second quarter. Number of licenses.	Fees.	Third quarter. Number of licenses.	Fees.	Fourth quarter. Number of licenses.	Fees.	Total. Number of licenses.	Fees.	1889-90. First quarter. Number of licenses.	Fees.	Second quarter. Number of licenses.	Fees.	Third quarter. Number of licenses.	Fees.	Fourth quarter. Number of licenses.	Fees.	Total. Number of licenses.	Fees.	Increase or decrease. Number of licenses.	Fees.
		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.
Mangalore town ..	488	2,928	436	2,616	22	198	422	3,798	1,368	9,540	293	2,637	293	2,637	364	3,276	368	3,312	1,318	11,862	- 50	+ 2,322
Do. taluk ..	1,690	8,100	66	258	210	1,980	398	3,261	2,364	13,599	1,113	3,954	214	1,071	1,260	13,257	227	1,443	8,659	51,954	+ 6,295	+ 38,355
Kásaragód do. ..	2,368	13,440	88	558	376	3,696	965	7,011	3,797	24,705	1,637	7,335	773	4,314	1,866	16,566	956	6,024	3,155	37,860	- 642	+ 13,155
Uppinangadi taluk ..	1,218	3,654	34	102	180	1,791	201	1,800	1,633	7,347	875	2,625	65	195	903	9,924	57	432	3,757	11,271	+ 2,124	+ 3,924
Udipi taluk ..	1,915	11,961	8	48	510	3,234	833	5,073	3,266	20,316	1,350	6,576	773	4,608	1,274	9,471	891	5,397				
Coondapoor taluk ..	332	2,754	6	54	423	2,475	345	2,064	1,106	7,347	354	2,034	285	1,707	343	2,064	350	2,088	16,889	1,12,947	+ 13,783	+ 82,037
Total ..	8,011	42,837	638	3,636	1,721	3,374	3,164	23,007	13,534	82,854	5,622	25,161	2,403	14,532	6,015	54,558	2,849	18,696				

* The difference between this and the figures in the statement appended to paragraph 99 is due to the inclusion in the latter of Rs. 337, fees on licenses issued for 1888-89, and to the exclusion Rs. 126 received in advance in 1889-90 for licenses issued in 1890-91.

Particulars of licenses issued in 1889-90.

		Number.	Fees. Rs.
Quarterly licenses.	At Rs. 9 (in Mangalore town)	1,318	11,862
	At ,, 6	8,659	51,954
	At ,, 12	3,155	37,860
Half-yearly licenses	At ,, 3	3,757	11,271
	Total ..	16,889	1,12,947

Increase— Number of licenses 3,355 Fees .. Rs. 30,093

94. It will be observed that there was a fall in the number of licenses taken out in the first and fourth quarters of 1889-90 as compared with the year preceding, which was, however, more than made up by the increase in the remaining quarters. The marked increase in the figures for the third quarter is accounted for by the fact that there was a strike among the toddy-drawers in the corresponding period of 1888-89.

95. The total amount derived from license fees was Rs. 1,12,947 against Rs. 82,854 in 1888-89. The former figure is, however, still about Rs. 10,000 below that of 1887-88, * which is due to the fact that all the liquor required for consumption in the Mangalore taluk and in certain single still areas in other taluks consisted of jaggery spirits, imported from the Coimbatore and other distilleries and supplied by Government, and not of toddy spirits as in that year. The apparent loss was more than made up by the duty collected on the jaggery arrack in question. The total Abkári revenue of the South Canara district for 1889-90 amounted to Rs. 2,93,507 against Rs. 2,24,627 in 1888-89, showing an increase of Rs. 68,880. Assuming that each licensed toddy-drawer tapped on an average 20 trees, the number estimated in paragraph 64 of the Administration Report for 1887-88, the total number of trees tapped in the two half-years would be 337,780, while the fees collected during the period amounted to Rs. 1,12,947. This gives an incidence per tree of 5 annas 4 pies.

* Rs. 1,22,490.

The systems under which the sale of toddy is permitted in Malabar and South Canara have already been described in Chapter I.

Tests of toddy trees.

96. Tests of toddy-yielding trees have been made in every sub-division. The results of the experiments tend to show that the trees are susceptible of considerable variations both as regards the period for which they yield as well as the quantity, and that these variations are due to the nature of the soil, proximity of trees to water-courses, &c. The matter will form the subject of a separate report on the receipt of information still due from some of the sub-divisions.

CHAP. V.—THE TODDY RENTING SYSTEM.

Toddy rent areas.

97. The period of the administration of the toddy revenue embraced by this report comprises, as usual, portions of two leases as the toddy year commences on the 1st October. The taluks and towns in which the toddy shops were sold independently as well as those in which the tree-tapping license-fee system was in force have been mentioned in paragraphs 14 and 21 *supra*.

Sub-division of rent areas.

98. In Ganjam, Nellore, Cuddapah, Anantapur, North Arcot, Tinnevelly and Salem, the toddy rent areas were further sub-divided during the year under report as will be seen from Appendix C.

Financial results.

99. The total current demand under toddy revenue in the year under report is compared below with that of the preceding year. The causes of increase or decrease in the various districts have already been entered in chapters III and IV and are briefly recapitulated in the form of foot-notes to the statement. It will be seen that on the whole the increase under independent shop rents more than balances the decrease under rural rents and that there is a gain of over Rs. 3,70,000 under tree-tax.

District.	Rents of rural rent areas.		Rents of independent shops.		Tree-tax.		Total demand under toddy revenue.		Increase or decrease.
	1888-89.	1889-90.	1888-89.	1889-90.	1888-89.	1889-90.	1888-89.	1889-90.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Ganjam ..	16,082	16,878	..	..	..	..	16,082	16,878	+ 796
2. Vizagapatam ..	24,225	25,710	13,818	13,621	..	..	38,043	39,331	+ 1,288
3. Godávari ..	29,945	85,816	13,857	20,120	..	..	43,802	1,05,936	+ 62,134 (a)
4. Kistna (Upland taluks, Bápatla taluk and Masulipatam town).	49,484	56,964	16,729	19,254	‡ 20,648	§ 84,173	86,861	1,60,391	+ 73,530 (b)
5. Nellore	40,148	37,151	6,782	12,968	..	..	46,930	50,119	+ 3,189 (c)
6. Cuddapah ..	1,09,245	1,12,090	4,630	5,694	..	..	1,13,875	1,17,784	+ 3,909 (d)
7. Anantapur ..	1,97,057	2,10,673	4,140	10,902	..	..	2,01,197	2,21,575	+ 20,378 (e)
8. Bellary	2,21,510	2,29,977	38,754	69,689	* 4,727	* 9,350	2,64,991	2,99,666	+ 34,675 (f)
9. Kurnool (except Cumbum and Márkápur).	2,30,290	2,49,700	16,890	951	* 1,759	* 957	2,18,939	2,50,651	+ 1,712
10. Madras town circle (including Saidápet taluk).	..	..	† 30,327	† 32,339	3,40,628	4,03,964	3,70,955	4,36,303	+ 65,348 (g)
11. Chingleput (except Saidápet taluk).	1,23,468	90,251	44,360	61,120	..	..	1,67,828	1,51,371	— 16,457 (h)
12. North Arcot ..	1,90,951	1,75,173	75,911	1,03,747	8,706	23,522	2,75,568	3,02,442	+ 26,874 (i)
13. South Arcot ..	94,271	33,917	65,103	1,15,541	17,827	43,811	1,77,201	1,93,269	+ 16,068 (j)
14. Tanjore	4,20,623	1,85,411	2,14,593	3,58,876	16,176	60,636	8,51,392	6,04,923	— 46,469 (k)
15. Trichinopoly ..	51,043	30,276	40,238	60,012	15,877	39,090	1,07,208	1,29,378	+ 22,170 (l)
16. Madura	1,06,788	1,26,328	28,970	35,776	..	..	1,35,758	1,62,104	+ 26,346 (m)
17. Tinnevelly ..	1,06,803	1,06,618	18,396	28,080	..	..	1,25,199	1,34,698	+ 9,499 (n)
18. Coimbatore ..	2,10,500	1,68,863	97,366	1,17,180	..	10,553	3,07,866	2,96,596	— 11,270 (o)
19. Salem	2,13,525	1,16,835	86,065	1,68,603	23,542	55,296	3,23,132	3,40,734	+ 17,602 (p)
20. South Canara ..	..	..	† 17,796	43,067	82,566	1,13,208	1,00,362	1,56,275	+ 55,913 (q)
21. Malabar (except Wynaad).	..	..	72,755	90,955	89,792	1,58,785	1,62,547	2,49,740	+ 87,193 (r)
Total ..	24,35,958	20,53,631	9,07,530	13,68,495	6,22,248	9,93,033	39,65,736	44,20,164	+4,54,428

* Duty on toddy imported from the Nizam's dominions.
† Represents the license fees of toddy shops.
‡ Tree-tax of the Bandar taluk, for six months.
§ Tree-tax of the Bandar taluk for the whole year and that of the Répalle taluk for six months.

(a) Increase due to the separation of arrack from toddy throughout the district which resulted in the transfer of the toddy revenue from the major head "combined arrack and toddy" to "toddy."

(b) Increase due to the inclusion of the toddy revenue of the Bápatla taluk which was under "combined arrack and toddy," and to the levy of tree-tax in the Bandar and Répalle taluks.

(c) The extension of the system of separate leasing of shops to the Nellore taluk from 1st October 1888 resulted in an increase of rentals.

(d) There were further sub-divisions in the rural rent areas of the district from 1st October 1888, with the result of an increase in the amount of the sales.

(e) There was an advance of Rs. 47,545 in the rentals for the lease ending 30th September 1889, reported to be due to brisk competition. This and the separate leasing of shops in Anantapur and Gooty towns account for the increase.

(f) An increase of Rs. 66,102 in the rents for the lease ending 30th September 1889 owing to keen competition and the leasing of the shops separately in Adóni and Hospet towns from 1st October 1889 account for the increase in Bellary.

(g) Increase due to the enhancement of the tree-tax and to the revision of the classification of toddy shops in the circle; also to the transfer of the remaining portion of the Saidápet taluk to the town circle from 1st October 1888.

(h) The loss sustained by the renters during the lease ending 30th September 1889, and the exclusion of the Saidápet taluk from the district account for the decrease in the rentals.

(i) The first introduction of the system of leasing shops in the Gudiyátam and Wálajápet taluks (the latter under the tree-tax system) resulted in a decrease of Rs. 43,558 in rents for the lease ending 30th September 1889. But in 1889-90 the rents rose from Rs. 2,50,651 to Rs. 3,06,721. This is probably due to the shopkeepers having understood the system better and to more efficient arrangements for preventing smuggling of toddy into the tree-tax area across the river Pálár.

(j) The extension of the system of leasing shops separately to the Villupuram and Tindivanam taluks from 1st October 1889 and the introduction of the tree-tax system into the Cuddalore taluk from 1st October 1888 and into the Chidambaram taluk from 1st October 1889 account for the increase in South Arcot.

(k) The decrease in Tanjore is due to the combination among bidders and to the successful efforts on the part of the renters to limit the number of trees to be applied for by shopkeepers.

(l) Increase due to the introduction of tree-tax system into the Trichinopoly and Musiri taluks and to the shops in the former having been sold for the current lease with an increase of Rs. 12,017 in rentals.

(m) Increase in Madura due to the separate leasing of shops in the Periyakulam taluk and to the sub-division of rural rent areas.

(n) The shops in the Tenkási taluk were leased separately. Hence the increase.

(o) There was a decrease of Rs. 55,562 in the rentals for the lease ending 30th September 1889. This was due to the loss sustained by the renters in the previous year and to extensive combination.

(p) Increase due to the leasing of shops separately in the Salem, Námakal, Hosúr and Tiruchengód taluks and to the successful working of the tree-tax system in the first two taluks.

(q) Increase due to increase in the number of shop and booth licenses and to enhancement of the fees for tree-tapping licenses from 1st October 1888.

(r) The introduction of the tree-tax system throughout the district, the levying of fees on licenses issued for the sale of toddy in the Kurumbranád, Ernád, Walawanád and Ponáni taluks from 1st October 1889, and the transfer of the toddy revenue of these taluks from "combined arrack and toddy" to "toddy" account for the large increase.

The sums shown under the head of tree-tax against South Canara and Malabar include all collections made under that head, whether the toddy was drawn for consumption or for distillation. It is impossible to distinguish between the two, as toddy drawn for toddy shops may be used for distillation if it is unsold at the end of the day.

CHAPTER VI.—LIQUOR SHOPS AND INCIDENCE OF TAXATION FOR COUNTRY SPIRITS AND TODDY.

100. The subjoined statement gives particulars of the arrack and toddy shops in each district of the Presidency exclusive of the Agency tracts and of the incidence per head of population of the revenue derived from these liquors:—

45

STATEMENT GIVING PARTICULARS OF POPULATION, AREA, SHOPS AND INCIDENCE.

STATEMENT giving particulars of population, area, shops and incidence of revenue in the several districts of the Madras Presidency during 1889-90.

District.	Population.	Area in square miles.	Number of shops opened.								Population per Arrack shop.	Population per Toddy shop.
			Arrack.		Toddy.		Arrack and toddy combined.		Total.			
			1888-89.	1889-90.	1888-89.	1889-90.	1888-89.	1889-90.	1888-89.	1889-90.		
1	2	3	4	5	6	7	8	9	10	11	12	13
1. Ganjam	1,503,301	3,106	745	737	527	531	..	..	1,272	1,268	2,040	2,831
2. Vizagapatam	1,790,468	3,477	378	287	897	858	..	..	1,275	1,145	6,239	2,084
3. Godávari	1,744,957	5,550	1,693	1,590	1,352	1,389	..	..	2,955	2,979	1,097	1,256
4. Kistna	1,548,480	7,471	2,228	1,911	3,252	2,290	..	.	5,480	4,201	810	676
5. Nellore	1,220,236	8,739	455	424	879	893	..	..	1,334	1,317	2,877	1,366
6. Cuddapah	1,121,038	8,745	708	678	682	597	..	..	1,390	1,275	1,653	1,878
7. Anantapur	599,889	5,103	443	433	903	895	..	..	1,346	1,328	1,385	673
8. Bellary	726,275	5,740	411	358	764	768	..	..	1,175	1,136	1,974	946
9. Kurnool	678,551	7,533	505	467	696	740	271	261	1,472	1,468	1,452	917
10. Madras	610,428	369	107	(a) 134	613	589	..	..	720	723	4,555	1,036
11. Chingleput	776,801	2,500	377	313	593	597	..	..	970	910	2,483	1,301
12. North Arcot	1,817,814	7,256	778	774	1,369	1,384	..	..	2,147	2,158	2,077	1,313
13. South Arcot	1,814,738	4,873	1,119	(b) 1,157	601	481	..	..	1,720	1,638	1,568	3,773
14. Tanjore	2,130,383	3,654	348	339	2,344	2,080	..	..	2,692	2,419	6,284	1,024
15. Trichinopoly	1,215,033	3,561	326	286	310	273	..	..	636	559	4,248	4,451
16. Madura	2,168,680	8,401	743	670	1,201	1,102	..	..	1,944	1,772	3,237	1,968
17. Tinnevelly	1,699,747	5,381	681	583	1,102	1,073	..	..	1,783	1,656	2,916	1,584
18. Coimbatore	1,657,690	7,842	732	586	1,120	1,044	..	..	1,852	1,630	2,829	1,588
19. Nilgiris	91,034	957	50	46	..	..	..	..	50	46	1,979	..
20. Salem	1,599,595	7,653	614	651	1,248	1,026	..	..	1,862	1,677	2,457	1,559
21. South Canara	955,842	3,902	987	892	2,261	(c) 1,099	..	..	3,248	1,991	1,072	869
22. Malabar	2,350,035	5,765	2,923	1,338	3,466	(c) 1,975	124	..	6,513	3,313	1,757	1,189
Total ..	29,821,015	117,578	17,261	14,664	26,180	21,684	395	261	43,836	36,609	2,034	1,375

(a) The increase is only apparent, being due to the transfer of a part of Saidápet taluk to the Madras Town Circle.
(b) The increase occurred in the taluks bordering on the French frontier, where new shops were opened in order to restrict the sale of cheap French liquor.
(c) Excludes licenses for booths, which were discontinued in Malabar from 1st October 1889.

Statement giving particulars of population, area, shops and incidence of revenue in the several districts of the Madras Presidency during 1889-90—*cont.*

District.	Number of square miles supplied by each Arrack shop.	Number of square miles supplied by each Toddy shop.	Revenue.				Incidence of taxation per head of population for			
			Arrack.	Toddy.	Arrack and toddy combined.	Total.	Arrack revenue.	Toddy revenue.	Arrack and toddy combined.	Total.
	14	15	16	17	18	19	20	21	22	23
			RS.	RS.	RS.	RS.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
1. Ganjam	4·21	5·85	* 85,136	16,878	..	1,02,014	0 0 11	0 0 2	..	0 1 1
2. Vizagapatam	12·11	4·05	* 1,03,575	39,331	..	1,42,906	0 0 11	0 0 4	..	0 1 3
3. Godávari	3·49	3·99	* 2,71,820	1,05,936	1,92,076	5,69,832	0 2 6	0 1 0	0 1 9	0 5 3
4. Kistna	3·99	3·50	4,08,476	1,60,391	1,68,511	7,37,378	0 4 2	0 1 8	0 1 9	0 7 7
5. Nellore	20·61	9·79	1,82,187	50,119	..	2,32,306	0 2 4	0 0 8	..	0 3 0
6. Cuddapah	12·89	14·65	2,51,882	1,17,784	..	3,69,666	0 3 7	0 1 8	..	0 5 3
7. Anantapur	11·78	5·70	1,70,978	2,21,575	..	3,92,553	0 4 7	0 5 11	..	0 10 6
8. Bellary	15·60	7·47	3,40,494	2,99,666	..	6,40,160	0 7 6	0 6 7	..	0 14 1
9. Kurnool	16·13	10·18	1,28,193	* 2,50,651	51,822	4,30,666	0 3 0	0 5 11	0 1 3	0 10 2
10. Madras	2·75	·63	5,26,731	4,36,303	..	9,63,034	0 13 10	0 11 5	..	1 9 3
11. Chingleput	7·90	4·19	1,66,004	1,51,371	..	3,17,375	0 3 5	0 3 1	..	0 6 6
12. North Arcot	9.37	5·24	5,35,020	3,02,442	..	8,37,462	0 4 8	0 2 8	..	0 7 4
13. South Arcot	4·21	10·13	4,54,906	1,93,269	..	6,48,175	0 4 0	0 1 9	..	0 5 9
14. Tanjore	10·78	1·75	1,81,389	6,04,923	..	7,86,312	0 1 4	0 4 6	..	0 5 10
15. Trichinopoly	12·45	13·37	1,73,158	1,29,378	..	3 02,536	0 2 3	0 1 8	..	0 3 11
16. Madura	12·54	7·62	2,50,285	1,62,104	..	4,12,389	0 1 10	0 1 2	..	0 3 0
17. Tinnevelly	9·23	5·01	1,36,407	1,34,698	..	2,71,105	0 1 4	0 1 3	..	0 2 7
18. Coimbatore	13·38	7·51	2,35,118	2,96,596	..	5,31,714	0 2 4	0 2 10	..	0 5 2
19. Nilgiris	20·80	..	1,79,827	..	..	1,79,827	1 15 7	..	..	1 15 7
20. Salem	11·75	7·46	3,04,746	3,40,734	..	6,45,480	0 3 1	0 3 5	..	0 6 6
21. South Canara	4·37	3·55	1,36,195	1,56,275	..	2,92,470	0 2 3	0 2 8	..	0 4 11
22. Malabar	4·31	2·92	1,14,176	2,49,740	37,210	4,01,126	0 0 9	0 1 8	0 0 3	0 2 8
Total ..	8·03	5·42	53,36,703	44,20,164	4,49,619	1,02,06,486	0 2 10	0 2 5	0 0 3	0 5 6

* Exclusive of the revenue derived in the Agency tracts.

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101. *Arrack shops.*—The number of arrack shops in the Excise tracts has been dealt with already in paragraph 52 *supra*. It will be observed that there has been a very satisfactory decrease in the non-excise tracts also, which is due to the strict orders issued by the Board not to allow the opening of shops in excess of existing local requirements. The marked fall in Malabar is attributed partly to the above cause and partly to an extension of the tree-tax system and a reduction in the number of *amsam* stills. Taking the Presidency as a whole, the number of shops opened during the year fell from 17,261 to 14,664—*a decrease of over* 15 *per cent.*

102. *Toddy shops.*—As regards toddy shops, there was a decrease in 14 districts which is chiefly due to the orders of the Board above referred to. The increase in Godávari was due to the separation of arrack and toddy rents; that in the remaining districts was slight and was chiefly due to the sub-division of rent areas, which led to greater attention being paid by renters to tracts which were formerly neglected. Taking the Presidency as a whole, the total number of toddy shops decreased from 26,180 to 21,684—*a decrease of over* 17 *per cent.*

103. *Arrack and toddy shops combined.*—The sale of arrack and toddy in the same shop was continued only in the Cumbum and Márkápur taluks of Kurnool.

Further measures for reduction of shops.

104. In this connection it may be observed that the reduction of the number of arrack and toddy shops has received the Board's continued attention during the current year, and that a further decrease has been ordered in almost all the districts where it can be done without causing hardship to consumers or giving an impetus to smuggling or illicit distillation. The Government has directed that Municipal Councils should be consulted in future as to the location of the shops in Municipalities and the extent to which this can be done is at present under consideration.

105. *Incidence of revenue.*—As regards country spirits, the incidence of taxation was highest in the Nílgiri district (Rs. 1-15-7). Next come the Madras Town Circle, Bellary, North Arcot, Anantapur and Kistna districts with an incidence of As. 13-10, As. 7-6, As. 4-8, As. 4-7 and As. 4-2 respectively. The low incidence in Ganjam and Vizagapatam (11 pies) is due to the people being addicted to the consumption of opium and in the southern districts to the fact that the liquor in most common use there is toddy; that in Malabar (9 pies) is attributed to the fact that a portion of the tree-tax levied in connection with the distillation of spirits is included in the toddy revenue. As regards toddy revenue the incidence of taxation was, as usual, highest in the Madras Town Circle (As. 11-5). Next come Bellary, Anantapur and Kurnool districts with an incidence of As. 5-11, As. 6-7 and As. 5-11 respectively; Tanjore, Salem and Chingleput follow with As. 3-7, As. 3-5, and As. 3-1 respectively. Taking arrack and toddy together, the districts which produce the largest amount of revenue in proportion to population are Nílgiris, Madras and Bellary and those which show the lowest returns, Ganjam, Vizagapatam, Tinnevelly and Malabar.

CHAPTER VII.—FOREIGN LIQUOR.

Financial results.

106. The following statement compares the number of tavern and fixed fee licenses (*vide* paragraph 26 *supra*) issued during the year under review with those of the previous year and the amounts that accrued under each head. The total demand amounted to Rs. 2,90,849 against Rs. 2,43,940 in the previous year. The increase of Rs. 46,909 is chiefly due to the better prices obtained for the Colombo arrack-shops in the town of Madras;—

District.		Wholesale licenses.		Retail. Hotels and boarding houses.		Taverns, i.e., for the retail sale of spirits to be consumed on the premises, including Colombo arrack in Madras.		For the sale of spirits not to be drunk on the premises.		Refreshment rooms maintained by, or under the supervision and control of, Railway Companies, &c.		Other refreshment rooms.		Occasional licenses.		Special licenses.		Total.		Remarks.
		No.	Fees.	No.	Fees.	No.	Fees.	No.	Fees.	No.	Fees.	No.	Fees.	No.	Fees.	No.	Fees.	No.	Fees.	
1		2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
			Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.	
1. Ganjam ..	1888-89	1	25			3	129	11	550									15	704	
	1889-90					3	151	8	400									11	551	
2. Vizagapatam ..	1888-89	1	25			7	324	10	500	1	25							18	849	
	1889-90	1	25			6	100	9	450	1	25							16	575	
3. Godávari ..	1888-89	2	50			30	2,119	17	850	2	50							55	3,019	
	1889-90					32	2,268	21	1,050	2	50							53	3,318	
4. Kistna ..	1888-89	4	100			30	3,399	23	1,150	2	50							67	4,649	
	1889-90	4	100			30	3,420	21	1,050	3	75							55	4,570	
5. Nellore ..	1888-89					14	321	6	300									20	621	
	1889-90					14	1,503	5	250	1	25							20	1,778	
6. Cuddapah ..	1888-89					16	2,465	9	450	2	50							26	2,940	
	1889-90					16	3,209	10	500	2	50							28	3,737	
7. Anantapur ..	1888-89					3	1,390	4	200									10	1,095	
	1889-90	1	25			3	1,360	5	250	2	50							10	1660	
8. Bellary ..	1888-89					8	651	9	450	2	50							19	1,051	
	1889-90					8	1,473	11	550	2	50							21	2,073	
9. Kurnool ..	1888-89					2	242	9	450									11	500	
	1889-90					2	242	6	300									9	567	
10. Madras ..	1888-89	37	925	4	550	106	173,140	47	4,356	4	100	6	400	11	105			211	1,79,491	
	1889-90	38	950	4	550	105	2,16,358	38	3,600	4	100	6	400	11	469			237	2,22,717	
11. Chingleput ..	1888-89					9	2,980	2	100						10			13	3,115	
	1889-90					9	2,360	2	100	2	50				60			14	2,545	
12. North Arcot ..	1888-89					38	9,163	15	750	2	50							55	9,963	
	1889-90	1	25			35	7,784	18	900	2	50							56	8,759	
13. South Arcot ..	1888-89	1	25			17	1,423	4	200									24	1,698	
	1889-90	1	25			17	821	4	200	2	50							24	1,096	
14. Tanjore ..	1888-89	1	25			22	1,786	11	550	2	50							37	2,436	
	1889-90					22	1,499	12	600	2	50							39	2,224	
15. Trichinopoly ..	1888-89					14	599	11	550									26	1,174	
	1889-90					13	645	10	500	2	50							26	1,150	
16 Madura ..	1888-89			1	25	16	470	12	600									32	1,170	
	1889-90					16	634	15	750	2	50							34	1,459	
17. Tinnevelly ..	1888-89	1	25	2	50	15	1,077	14	700	2	50							36	2,842	
	1889-90	2	50	2	50	16	1,894	12	600	2	50							35	2,904	
18. Coimbatore ..	1888-89					17	2,285	10	500									30	2,860	
	1889-90					17	3,621	13	650									33	4,346	
19. Nilgiris ..	1888-89	3	75	5	350	34	14,351	33	1,650									81	16,979	
	1889-90	4	100	4	300	34	13,142	27	1,350									78	15,002	
20. Salem ..	1888-89	1	25	1	25	8	2,075	18	900									30	3,075	
	1889-90			1	25	10	3,135	16	800									29	4,010	
21. South Canara ..	1888-89					2	31	7	350									10	406	
	1889-90	2	50			4	73	6	300									12	423	
22. Malabar ..	1888-89	8	200	3	150	64	1,155	33	1,650									115	3,283	
	1889-90	5	125	3	125	65	3,255	36	1,800									116	5,355	
Total ..	1888-89	63	1,575	16	1,150	480	2,21,723	315	17,756									631	2,43,940	
	1889-90	60	1,500	14	1,050	477	2,68,947	305	16,950									956	2,90,849	

107. The 48 Colombo arrack-shops in the town of Madras were sold for Rs. 1,76,978 against Rs. 1,31,280 in 1888-89, the increase being due to sharp competition at the sales. The collections on this account during the year amounted to Rs. 1,71,030; Rs. 448 were remitted, and the balance, Rs. 5,500, has been since collected. The quantities of Colombo arrack on which duty was paid in Madras during the past five years are quoted below in terms of proof strength:—

Colombo arrack-shops.

	Gallons.
1885-86	97,729
1886-87	*27,661
1887-88	73,372
1888-89	69,935
1889-90	76,578

* The small return for 1886-87 was due (*a*) to large stocks having been on hand from the previous year; (*b*) to an increase in the price of Colombo arrack which led to a decrease in consumption.

The quantity for the year under report exceeded that of the previous year by 6,643 gallons.

108. The total number of taverns in the whole Presidency (exclusive of the Colombo arrack-shops in the town of Madras) was 429 against 432 in the previous year with a revenue demand of Rs. 91,969 and Rs. 90,443, respectively.

Taverns.

109. The system of "occasional licenses" to sell liquor on special and temporary occasions, such as theatrical entertainments, public balls, &c., was much more largely resorted to in Madras than in the preceding year.

Occasional licenses.

110. The remaining items in the statement do not show any material increase or decrease.

111. The quantities of "foreign liquors" imported and the customs duty levied thereon during the last three years are compared in the following statement:—

Imports of foreign liquors.

Kind.	1887-88.		1888-89.		1889-90.		Increase or decrease.	
	Quantity imported.	Duty collected.	Quantity imported.	Duty collected.	Quantity imported.	Duty collected.	Quantity imported.	Duty collected.
	GALS.	RS.	GALS.	RS.	GALS.	RS.	GALS.	RS.
Spirits	194,825	9,00,568	222,929	9,27,361	207,422	9,18,719	— 15,507	— 8,642
Wines and liqueurs ..	65,638	72,539	61,922	71,455	55,691	67,196	— 6,231	— 4,259
Ale, beer and porter ..	418,768	24,546	450,042	29,158	528,544	32,921	+ 78,502	+ 3,763
Other sorts	457	40	649	26	658	41	+ 9	+ 15
Total ..	679,688	9,97,693	735,542	10,28,000	792,315	10,18,877	+ 56,773	— 9,123

It will be observed that, although there has been an increase in the total imports as compared with 1888-89, there has been a decrease in the aggregate amount of duty. This is due to a fall in the consumption of spirits, wines and liqueurs and an increase in that of ale, beer and porter which are of course less heavily taxed.

112. The following statement shows the principal countries from which imports under these heads were declared:—

Countries.	Spirits.				Wines and liqueurs.				Ale, beer and porter.	
	1888-89.		1889-90.		1888-89.		1889-90.		1888-89.	
	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.
1	2	3	4	5	6	7	8	9	10	11
	GALS.	RS.	GALS.	RS.	GALS.	RS.	GALS.	RS.	GALS.	RS.
United Kingdom	101,814	6,59,543	90,452	6,42,844	31,170	2,59,481	36,010	2,72,137	426,390	5,10,862
Ceylon	88,238	1,13,872	97,597	1,26,362	1,741	5,000	2,367	7,389	528	1,616
Germany	11,232	43,700	9,577	22,254	1,051	7,957	927	6,602	12,905	37,956
France	6,814	68,030	7,497	73,452	16,979	96,206	11,105	70,028	1,440	4,665
Austria	170	977	21	777	401	2,735	1,671	6,867	182	691
Belgium	121	395	1,064	3,375	221	1,728	84	874	358	885
Holland	645	1,627	1,074	2,585	17	195	113	960	36	83
Portugal	..	..	..	..	163	1,810	958	6,650	..	..
Italy	4,219	20,775	129	585	1,531	5,651	621	2,632	..	..
Spain	..	..	..	..	47	309	397	2,220	..	..
Malta	..	..	..	..	306	1,241	211	812	..	..
Total ..	213,253	9,08,919	207,411	8,72,234	53,627	3,82,313	54,464	3,77,171	441,839	5,56,598

Countries.	Ale, beer and porter—*cont.*		Other sorts.				Total.			
	1889-90.		1888-89.		1889-90.		1888-89.		1889-90.	
	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.
	12	13	14	15	16	17	18	19	20	21
	GALS.	RS.	GALS.	RS.	GALS.	RS.	GALS.	RS.	GALS.	RS.
United Kingdom ..	513,132	6,71,312	418	1,247	658	2,536	559,792	11,31,133	640,252	15,88,829
Ceylon	112	412	..	..	..	..	90,507	1,20,488	100,076	1,34,163
Germany	13,912	40,802	..	..	..	..	25,188	89,613	24,416	69,658
France	..	..	..	..	..	..	25,233	1,68,841	18,602	1,43,480
Austria	927	2,826	..	..	..	..	793	4,303	2,619	10,470
Belgium	381	945	..	..	..	..	700	3,008	1,529	5,194
Holland	..	..	..	..	..	..	698	1,905	1,187	3,545
Portugal	..	..	..	..	..	..	163	1,810	958	6,650
Italy	80	200	..	..	..	..	5,750	26,426	830	3,417
Spain	..	..	..	..	..	..	47	309	397	2,220
Malta	..	..	..	..	..	..	306	1,241	211	812
Total ..	528,544	7,16,497	418	1,247	658	2,536	709,137	18,49,077	791,078	19,68,438

There was a fall in the imports of spirits from the United Kingdom, Germany and Italy which was, however, partly made up by an increase in the imports from Ceylon. It will also be observed that the imports of ale, beer and porter from the United Kingdom rose by nearly 20 per cent.

113. The subjoined statement shows the quantities of spirits (potable and methylated) excised from distilleries, &c., at tariff and at *ad valorem* rates:—

Spirits excised from distilleries.

Where excised.	Potable spirits.		Methylated spirits.	
	Quantity.	Duty.	Quantity.	Duty.
1	2	3	4	5
	GALS. (PROOF).	RS.	GALS. (PROOF).	RS.
1. Aska distillery	913	4,595	..	..
2. Nellore warehouse	1	6	..	..
3. Madras Customs house	2,328	11,639	..	..
4. Messrs. Abraham and Co.'s distillery at Bellary.	2,023	10,125	..	..
5. Ranipet distillery	*891	4,463	971	71
6. Nellikuppam distillery ..	1,299	6,493	1,685	130
7. Tanjore do.	193	964	..	..
8. Palamcottah do.	63	313	..	..
9. Thachanallur do.	76	379	..	..
10. Coimbatore do.	5,304	26,521	..	..
11. Pódanúr No. I do.	801	4,005	..	..
12. Pódanúr No. II do.	15	75	..	..
13. Aravanghat do.	1,996	10,060	..	..
Total .. 1889-90 ..	15,903	† 79,638	2,656	201
Total .. 1888-89 ..	10,369	51,545	3,882	357

* Includes 93 gallons proof issued for the manufacture of gin.
† Excludes Rs. 694, the duty on excess wastage at the Suramangalam distillery.

The increase under potable spirits occurred chiefly in the Ganjam, Bellary, Madras, Coimbatore and Nilgiri districts and is accounted for as follows :—

Ganjam.—Increase due to improved quality and flavour of the spirit manufactured at the Aska distillery.

Bellary.—Increase due to larger consumption of this class of spirits in the district.

Madras.—Increase in receipts due to an enhancement in the rate of excise duty.

Coimbatore.—Increase due to a larger number of taverns having been opened during the year.

Nilgiris.—Increase due to the fact that in some parts of the district this class of liquor is cheaper than excised spirits.

Breweries. 114. During the year under review there were two breweries at work—the Murree Brewery at Ootacamund and the Castle Brewery at Aravanghat belonging to Messrs. Leishman and Co.

115. The following statement shows the quantity of beer issued from the two breweries during the last three years and the duty collected, at the rate of one anna per gallon, on issues to the general public :—

Year.	Quantity of Beer.			Duty collected.
	Issued to the Commissariat Department free of duty.	Issued to the public.	Total.	
	GALS.	GALS.	GALS.	RS.
1887-88	460,796	51,568	512,364	2,854 *
1888-89	418,114	128,845	546,959	6,827 *
1889-90	269,768	170,073	439,841	10,381 *

* Represent the duty on issues during the last quarter of the previous year and the first three quarters of the year in question.

It will be seen that the total quantity issued in the year under report amounted to 439,841 gallons against 546,959 gallons issued in the previous year. The demand under duty amounted to Rs. 10,381 and the actual collections to Rs. 10,058 against Rs. 6,827 in the previous year. The quantity issued to the public has risen from 128,845 gallons in 1888-89 to 170,073 gallons in the year under review. The increase is attributed by the Collector of Nilgiris to the fact that this beverage is now preferred by the hill tribes and other low-caste consumers to arrack on account of its comparative cheapness.

CHAPTER VIII.—OPIUM AND INTOXICATING DRUGS.

Imports. 116. During the year under review the quantity of opium imported into the Madras Presidency amounted to 481 chests of 140¼ lb. each against 523 chests during the previous year; and the duty thereon, adjusted by the Accountant-General, was Rs. 3,36,700 against Rs. 3,66,100. The following statement compares the imports into each district during 1888-89 and 1889-90 :—

	Number of chests imported.	
	1888-89.	1889-90.
Vizagapatam	143¾	121
Godávari	268¾	251½
Kistna	35	39
Cuddapah	3	1½
Bellary	6	2
Kurnool	...	2
Madras	65	63
Salem	1	...
South Canara	1	1
Total ...	523	481

A sum of Rs. 45,825 has also been adjusted on advices from the Accountant-General, Bombay, on account of the duty on opium supplied to the Native States of Cochin and Travancore.

Revenue. 117. The total opium revenue of the Presidency during the year under report amounted, as shown below, to Rs. 6,44,993 against Rs. 6,74,411 for the previous year :—

	1888-89.	1889-90.
	RS.	RS.
Pass duty on opium imported into Madras Presidency	3,66,100	3,36,700
Pass duty on opium supplied to Travancore and Cochin	45,500	45,825
Rentals for the monopoly of vend (including miscellaneous)	2,62,811	2,62,468
Total ...	6,74,411	6,44,993

The decrease occurred chiefly under pass duty and was due to smaller imports of opium mainly into the Vizagapatam and Godávari districts.

Opium rentals. 118. The subjoined statement compares the vend rents obtained in the several districts :—

District.	Opium rentals.		Increase or decrease.
	1888-89.	1889-90.	
	RS.	RS.	RS.
Ganjam	24,425	19,600	— 4,825
Vizagapatam	* 42,892	* † 42,506	— 386
Godávari	‡ 65,583	‡ 66,893	+ 1,310
Kistna	22,321	19,367	— 2,954
Nellore	4,785	4,998	+ 213
Cuddapah	5,615	8,995	+ 3,380
Anantapur	1,528	1,883	+ 355
Bellary	4,688	6,127	+ 1,439
Kurnool	7,379	7,857	+ 478
Madras	22,000	18,500	— 3,500
Chingleput	8,609	10,588	+ 1,979
North Arcot	9,335	7,766	— 1,569
South Arcot	1,344	1,739	+ 395
Tanjore	5,130	3,564	— 1,566
Trichinopoly	4,622	5,313	+ 691
Madura	4,500	4,806	+ 306
Tinnevelly	1,368	3,000	+ 1,632
Coimbatore	5,308	4,304	— 1,004
Nilgiris	4,000	5,280	+ 1,280
Salem	6,670	6,660	— 10
South Canara	1,632	1,185	— 447
Malabar	7,937	11,416	+ 3,479
Total ..	2,61,671	2,62,347	+ 676

* Includes Rs. 5,042 and Rs. 8,822, the rentals obtained for the shops in the Agency tracts during 1888-89 and 1889-90 respectively.

† Includes Rs. 1,159, the amount realized by the sale of Government opium to licensed shops.

‡ Includes Rs. 1,333 and Rs. 1,303, the rents of the Agency tracts during 1888-89 and 1889-90, respectively.

Variations in rentals. The decrease in Ganjam was due partly to the unfavorable character of the season and partly to the increased cost price of opium at Indore, while the fall in Vizagapatam, Madras and Tanjore was due entirely to the latter cause. The Collector of Kistna attributes the decrease in his district partly to combination among the bidders and partly to complaints of losses in the preceding lease owing to the rise in the price of opium in Malwa. In Coimbatore there was a decrease of more than Rs. 1,000, which is ascribed by the Collector to combination among the bidders. The increase in Godávari, Bellary, Cuddapah, Chingleput, Tinnevelly, Nilgiris and Malabar was due to competition.

Ganjam and Godávari Agency tracts.

119. Opium licenses for shops in the Agency tracts of Ganjam and in part of those of Godávari were granted free as usual. In the rest of the Godávari Agency the right of vend is disposed of by rent areas.

Management by Government direct in Vizagapatam agency.

120. Government having ordered that the direct supply of opium to the Agency tracts of Vizagapatam alluded to in paragraph 108 of the last Administration Report should cease at the end of 1888-89, tenders were invited for the privilege of supplying opium to those tracts, but as there was only one bidder, whose terms were unreasonable, his tender was rejected and the supply of opium was continued under direct management for the year under report. Under this system opium was purchased at Vizagapatam from the importers and supplied to the different Taluk officers who stored it in their sub-treasuries and sold it to the licensed vendors. The privilege of retail vend of opium in shops was sold by auction in localities in which the average annual consumption exceeded 3,000 tolas; where it was between 1,000 and 3,000 tolas licenses were given on payment of fixed fees; and free licenses were issued to the shops in which the average annual consumption was less than 1,000 tolas. The actual result of the direct management of the supply to the hill tracts will be apparent from the subjoined statement:—

Expenditure.	Amount.	Receipts.	Amount.
	Rs. A. P.		Rs. A. P.
Value of last year's stock on hand at the beginning of the year	21,484 9 1	Amount realized by the sale of opium ..	99,515 11 8
Price paid to importers for opium purchased during the year	75,274 1 0	Value of 344 lb. 28½ tolas of opium remaining in hand at the end of the year and which will be sold at Rs. 80 per 10 lb.	2,752 5 2
Transit charges	543 10 6		
Charges incurred in destroying opium ..	335 5 6		
Cost of sample opium received from Indore	6 0 6	Total ..	1,02,268 0 10
Total ..	97,646 10 7	Deduct charges ..	97,646 10 7
		Net profit ..	4,621 6 3

	Rs.
Vend rents ..	8,822
Profits	4,621
Total ..	13,443

It will thus be seen that against Rs. 11,387 obtained in 1888-89, Rs. 13,443 * were realized in 1889-90 partly by the rental of the shops and partly by economy in management. These results are satisfactory.

Stock account.

121. Appendix D shows in detail the stock account of opium in the several districts. The following is an abstract:—

Receipts—

	LB.
Opening balance with the several dealers	18,768
Received from Indore	69,015
Purchased by renters from Government stocks in Vizagapatam ...	300
Purchased by incoming renters	181
Confiscated opium sold to renters	13
Received from other districts (including quantity in transit at the end of 1888-89)	12,912
Total ...	101,189

Issues—

Quantity retailed	64,201
Sold to vendors of intoxicating drugs	3,023
Sent to other districts (including quantities in transit at the end of 1889-90)	14,417
Dryage	1,128
Total ...	82,769
Closing balance ...	18,420

122. As already observed in paragraph 110 of the last Administration Report, the above figures are based on the information furnished by renters and cannot therefore be entirely relied upon. A comparison of the quantities sent by the Opium Agent at Indore with the quantities shown as received by Collectors leaves a difference of 1,555 lb. to be accounted for. The difference is, however, largely due to the fact that the Collectors' figures include quantities in transit at the end of 1888-89 received in 1889-90 and exclude those in transit at the end of 1889-90.

Intoxicating drugs manufactured from opium.

123. The quantities of intoxicating drugs manufactured from opium and sold in the several districts are shown below. There was a balance of 379 lbs. in hand at the end of the year in the Kistna, Anantapur and Trichinopoly districts:—

District.	Intoxicating drugs retailed. 1888-89.	1889-90.
	LB.	LB.
Ganjam	174	189
Vizagapatam	265	259
Godávari	203	193
Kistna	196	530
Nellore	24	32
Cuddapah	90	113
Anantapur	...	432
Bellary	188	125
Kurnool	50	30
Madras	523	566
Chingleput	50	38
North Arcot	319	321
South Arcot	...	15
Tanjore	178	129
Trichinopoly	265	220
Madura	310	287
Tinnevelly	15	33
Coimbatore	21	37
Nilgiris	...	...
Salem	209	168
South Canara	24	25
Malabar	...	...
Total ...	3,104	3,742

Consumption of opium and intoxicating drugs prepared therefrom.

124. Appendix E gives particulars of the consumption, &c., of opium and of intoxicating drugs prepared therefrom. The quantity of opium retailed for consumption, including that sold in the shape of drugs, was 67,224 lb. (inclusive of 8,310 lb. sold in the hill tracts of Vizagapatam), or ·087 of a tola per head of the population against ·085 of a tola in 1888-89. Of the quantity retailed, 57,531 lb. or about 85 per cent. was consumed in the four northern districts. The consumption per head of population was highest in Godávari (·791 of a tola); next come Vizagapatam with ·230, Nílgiris with ·225, Madras with ·165, Kistna with ·127, Ganjam with ·066, Kurnool with ·042, Bellary with ·032 and North Arcot with ·023 tolas each. The consumption in the other districts is small, ranging from ·017 in Trichinopoly to ·003 in Tinnevelly. The partiality of the inhabitants of the Northern Circars for opium is well known. The high rate on the Nílgiris is accounted for by the climate. That in Madras is due to a large population of Muhammadans, Gujarates and other opium-eating classes. The feverish climate in the Ceded Districts and North Arcot accounts for the comparatively high rates in those districts. The consumption in the other districts is small and calls for no remark.

125. The following statement shows the increase or decrease in the consumption of opium in the several districts:—

District.	Quantity retailed. 1888-89.	Quantity retailed. 1889-90.	Increase.	Decrease.
	LB.	LB.		
Ganjam	3,285	2,904	..	— 381
Vizagapatam	14,934	14,302	..	— 632
Godávari	35,121	35,419	+ 298	..
Kistna	4,157	4,906	+ 749	..
Nellore	465	482	+ 17	..
Cuddapah	762	680	..	— 82
Anantapur	196	183	..	— 13
Bellary	488	595	+ 107	..
Kurnool	845	751	..	— 94
Madras	1,655	1,677	+ 12	..
Chingleput	120	185	+ 65	..
North Arcot	956	1,057	+ 101	..
South Arcot	140	183	+ 43	..
Tanjore	477	484	+ 7	..
Trichinopoly	504	519	+ 15	..
Madura	398	327	..	— 71
Tinnevelly	138	117	..	— 21
Coimbatore	470	640	+ 170	..
Nilgiris	444	512	+ 68	..
Salem	505	521	+ 16	..
South Canara	134	145	+ 11	..
Malabar.	838	635	..	— 203
Total ..	67,042	67,224	+ 1,679	— 1,497
			+ 182	

Fourteen districts show an increase, and eight a decrease in consumption as compared with the previous year, the net increase being 182 lb. The Collector of Kistna has not given any explanation for the large increase of 749 lb. in his district.

The decrease in Ganjam is due to the unfavorable season. That in Vizagapatam is accounted for by the enhancement of the retail price of the drug to consumers in the Agency tracts. This measure has produced a satisfactory result, consumption having fallen off everywhere in the area affected. The decrease in Malabar has not been explained by the Collector. It appears to be a natural reaction from the increase in 1888-89 which was ascribed to the prevalence of cholera and amounted to 163 lb. The remaining variations do not call for special remark.

Retail prices.

126. The retail selling price of opium was, as usual, lowest in the four northern districts, the average price varying from 5 5/12 annas in Godávari to 7 annas 2 pies in Kistna. In the hill tracts of Vizagapatam the shopkeepers were bound to sell to consumers at 2½ tolas per rupee, except in the Gudem hills and in the Paderu and Malkenjeri taluks, where the quantity was fixed at 3 tolas. In the remaining 18 districts prices varied from 9 annas 2 pies per tola in Trichinopoly to 14 annas in Tinnevelly. There has been an increase in the selling price in most of the districts owing to a rise in the cost price, said to be due to short crops in Malwa.

Poppy-heads.

Nellore	2	Trichinopoly	2
Bellary	1	Salem	3
Madras	9		
North Arcot	10	Total ..	31
Tanjore	4		

127. Thirty-one licenses were issued for the sale of poppy-heads in the districts noted in the margin against 19 in 1888-89. The total quantity of poppy-heads dealt with was 521 lb. against 368 lb. in the preceding year.

Revision of opium rules.

128. The revision of the opium rules framed under Act I of 1878 was undertaken during the year under review at the instance of Government and a set of revised draft rules was submitted in Board's Proceedings, No. 440, dated 9th December 1889. These were, however, subsequently returned for further revision.

Incidence of opium revenue.

129. The following statement shows the incidence of the opium revenue per head of the population in the several districts, omitting fractions of a pie. The pass duty has been taken as being equivalent to Rs. 5 per pound on the actual quantities returned as consumed in each district and will therefore differ from the gross pass duty credited in the accounts. The average incidence for the Presidency was 4 pies per head :—

District.	Population according to last census.	Consumption of opium.	Pass duty thereon at Rs. 5 per pound.	Rents of vend areas.	Total revenue.	Incidence of taxation per head of population.
		LB.	RS.	RS.	RS.	RS. A. P.
Ganjam	1,749,604	2,904	14,520	19,600	34,120	0 0 4
Vizagapatam	2,485,141	14,302	71,510	42,506	1,14,016	0 0 9
Godávari	1,791,512	35,419	1,77,095	66,893	2,43,988	0 2 2
Kistna	1,548,480	4,906	24,530	19,367	43,897	0 0 5
Nellore	1,220,236	482	2,410	4,998	7,408	0 0 1
Cuddapah	1,121,038	680	3,400	8,995	12,395	0 0 2
Anantapur	599,859	183	915	1,883	2,798	0 0 1
Bellary	736,807	595	2,975	6,127	9,102	0 0 2
Kurnool	709,305	751	3,755	7,857	11,612	0 0 3
Madras	405,848	1,677	8,385	18,500	26,885	0 1 1
Chingleput	981,381	185	925	10,588	11,513	0 0 2
North Arcot	1,817,814	1,057	5,285	7,766	13,051	0 0 1
South Arcot	1,814,738	183	915	1,739	2,654	0 0 0·2
Tanjore	2,130,383	484	2,420	3,564	5,984	0 0 1
Trichinopoly	1,215,033	519	2,595	5,313	7,908	0 0 1
Madura	2,168,680	327	1,635	4,806	6,441	0 0 1
Tinnevelly	1,699,747	117	585	3,000	3,585	0 0 0·3
Coimbatore	1,657,690	640	3,200	4,304	7,504	0 0 1
Nilgiris	91,034	512	2,560	5,280	7,840	0 1 4
Salem	1,199,595	521	2,605	6,660	9,265	0 0 1
South Canara	959,514	145	725	1,185	1,910	0 0 0·2
Malabar	2,365,035	635	3,175	11,416	14,591	0 0 1
Total ..	30,868,504	67,224	3,36,120	262,347	5,98,467	0 0 4

* Includes the Native States of Banganapalle and Sandúr, opium imported for which paid duty in British territory.

Opium renters' accounts.

130. Statements showing the results of the examination of the opium renters' accounts have been received from only 9 districts. The Collectors, as a rule, consider the renters' accounts unreliable, but there seems good reason for believing that they do not depend on smuggled opium for their profits.

Convictions under Opium Act.

131. Particulars of convictions obtained under the Opium Act and rules are given in Appendix F. Ninety-eight cases involving 101 persons were convicted against 94 cases involving 107 persons in the previous year, 8 persons being sentenced to imprisonment against 16 in 1888-89. The total amount of fines levied was Rs. 1,283, the value of articles confiscated Rs. 391, and the rewards paid to informers in the convicted cases Rs. 251. Appendix G shows the classification of offences under the Opium Act. There were 9 cases of smuggling, of which 4 were reported from Ganjam, two each from Godávari and Madras and one from Kistna. The cases in Godávari related to small quantities imported from Yanam and those in Madras were cases of transportation of opium from the Ponnéri taluk renter's area into the town limits. The rest were cases of no importance.

132. The following statement shows the particulars of cases detected by Abkári officers under the powers referred to in section 14 of the Opium Act and conferred upon them by G.O., No. 1160 R., dated 16th December 1887 :—

Division.	Transport of opium without permit.	Possession of more than 3 tolas of opium without license.	Selling opium without license.	Selling intoxicating drugs without license.	Manufacturing intoxicating drugs without license.	Selling opium in an unauthorized place.	Other offences.	Total.
Chatrapur	1	2	1	6	11	4	1	26
Chicacole	..	6	4	1	2	4	..	17
Masulipatam	2	3	5	..	..	3	..	13
Nellore	..	1	..	..	..	..	..	1
Chingleput	..	..	..	..	..	..	..	..
Arcot	..	1	1	1	..	1	1	5
Negapatam	..	1	..	..	..	..	1	2
Tinnevelly	..	..	1	..	..	..	..	1
Calicut	..	..	..	..	..	..	..	..
Madras Town Circle ..	2	2	..	..	..	..	..	4
Total ..	5	16	12	8	13	12	3	69

133. As already observed in paragraph 31 *supra*, the provisions of the Abkári Act were extended to the sale of intoxicating drugs prepared from the hemp plant from the beginning of the year under report, but no restrictions were imposed in respect to the transport and possession of these drugs. A statement showing the number of licenses issued in each district and the fees levied thereon is subjoined—

Intoxicating drugs manufactured from the hemp plant.

District.	Licenses for the sale of intoxicating drugs.* No.	Amount.
		Rs.
Ganjam	19	285
Vizagapatam	5	75
Godávari	3	45
Kistna	8	120
Nellore	10	150
Cuddapah	7	105
Anantapur	5	75
Bellary	25	375
Madras	42	1,260
Chingleput	5	75
North Arcot	18	270
South Arcot	8	120
Tanjore	24	360
Trichinopoly	17	255
Madura	15	225
Tinnevelly	14	210
Coimbatore	8	120
Salem	11	165
South Canara	9	135
Malabar	31	465
Total ...	284	4,890

* NOTE.—The license fee was Rs. 30 in Madras and Rs. 15 elsewhere.

134. Adequate information is not available at present in respect to the quantity of intoxicating drugs prepared from the hemp plant sold in each district, and no definite conclusion can, therefore, be drawn as to the extent of consumption of the drugs, or as to the expediency of extending to them the provisions of the Abkári Act relating to transport, possession, &c. One fact, however, has become patent, and that is that there is very keen competition in certain districts for the privilege of vend, and that the demand for these drugs is greater than was suspected. The expediency of raising the shop license fees or disposing of shops by auction is at present under consideration.

CHAPTER IX.—MEASURES FOR THE PROTECTION OF THE ABKARI REVENUE.

135. *General results.*—In the year under report 17,080 cases, affecting 18,119 persons, of which 16,045 cases with 17,039 persons were reported during the year, were dealt with by the officers of the department, and 153 cases, involving 174 persons, were sent to the magistracy direct without the intervention of the department.

136. Deducting 121 unsuccessful searches, the number of offences against the Abkári Act reported by Departmental officers during the year was 15,924. The following statement, compiled from Appendix I, shows the nature of these cases :—

Classification of cases.

Sub-division.		Smuggling.	Illicit distillation and possession and sale of illicit spirits.	Illicit transport.	Illicit manufacture of toddy.	Unlicensed sales.	Adulteration.	Dilution.	Use of false measures.	Other offences (breaches of license, &c).	Total.
Chatrapur ..	1888-89	12	120	41	20	15	..	12	9	143	372
	1889-90	13	176	31	64	62	..	15	7	68	436
Chicacole ..	1888-89	70	93	246	108	43	..	31	10	235	836
	1889-90	158	366	224	185	112	..	31	16	119	1,211
Masulipatam.	1888-89	35	27	457	445	103	..	446	5	292	1,810
	1889-90	63	204	415	593	121	1	592	1	169	2,159
Nellore ..	1888-89	4	23	53	88	56	..	41	2	113	380
	1889-90	16	58	106	100	98	..	95	1	94	568
Chingleput.	1888-89	..	..	28	104	30	..	28	2	62	254
	1889-90	..	..	29	75	32	..	11	2	35	184
Madras ..	1888-89	..	..	9	41	18	..	13	..	49	130
	1889-90	..	..	2	31	24	..	27	8	64	156
Arcot ..	1888-89	109	6	739	516	307	1	104	23	832	2,637
	1889-90	108	22	461	612	335	3	130	19	821	2,511
Negapatam .	1888-89	61	2	255	185	141	..	49	20	334	1,047
	1889-90	67	..	299	364	150	..	60	26	376	1,342
Tinnevelly .	1888-89	40	1	454	537	491	1	25	3	391	1,943
	1889-90	60	70	497	480	614	3	85	8	242	2,059
Calicut ..	1888-89	173	353	525	1,951	334	..	61	21	449	3,868
	1889-90	236	419	632	2,458	511	..	109	41	892	5,298
Grand Total.	1888-89	504	625	2,808	3,995	1,533	2	810	95	2,950	13,327
	1889-90	721	1,315	2,696	4,962	2,059	7	1,155	129	2,880	15,924

In accordance with the instructions issued in paragraph 18 of G.O., dated 14th January 1890, No. 35, the large number of cases classed as "other offences" have been further detailed during the year under report, cases of possession and sale of illicitly distilled or unlicensed spirits having been shown separately in the classification statement (Appendix I). The head "smuggling" in this statement has also been divided into 3 sub-heads, as directed in G.O., dated 22nd May 1890, No. 3173, Revenue, viz., (*a*) importation without authority of liquor from foreign territory, (*b*) transport of liquor from rented into excise tracts, (*c*) transport from one part of the Presidency to another, where the rate of excise duty is higher.

137. In the *Chatrapur* Sub-division there was an increase under cases relating to "illicit manufacture of toddy," which occurred chiefly in the Surlá Circle and was apparently due to greater energy on the part of the preventive staff. The increase under illicit sales was confined to unlicensed sales of intoxicating drugs manufactured from the hemp plant which were brought under the operation of the Abkári Act only during the year under review. Under "illicit distillation," &c., there is really a decrease, 96 cases which would now be classed under possession or sale of illicit spirits having been shown under "other offences" in 1888-89. The decrease occurred chiefly in the Aska Circle, where the number of cases of this class fell from 26 to 4 and is ascribed to the inefficiency of Assistant Inspector, Mr. Douglas, who was in charge of the circle for a considerable portion of the year, and of the subordinate staff. The decrease under "other offences" is due to a more careful classification of offences in the year under report. No less than 118 of the cases reported in this sub-division during the year were petty breaches of conditions of license on the part of shopkeepers as compared with 46 in 1888-89, and, as above remarked, there was a falling off in the detection of grave offences. This is attributed to the following causes :—

Detection in the various Sub-divisions—Chatrapur.

(*a*) Inefficiency of the officer in charge of the Aska Circle alluded to above.
(*b*) Failure of crops which resulted in dearness of rice.
(*c*) Withering of the *ippa* or *mohwa* flower in consequence of scarcity of water.
(*d*) Emigration of the most notorious contraband distillers to Assam, the result of severe punishments awarded by the magistracy in detected cases.

138. In the *Chicacole* Sub-division there was a satisfactory increase in cases relating to "smuggling," "illicit distillation," "possession or sale of illicit liquor, illicit manufacture of toddy and unlicensed

Chicacole.

sales" and a decrease under illicit transport and "other offences." As regards smuggling, nearly 80 per cent. of the cases were reported from Bobbili. The marked increase in this circle is attributed to the measures adopted for the prevention of illicit practices after the Commissioner's visit in September last, when 3 Sub-Inspectors were deputed from the coast circles to patrol the Agency boundary in order to prevent smuggling from the licensed Agency stills. The increase under "illicit distillation," "possession or sale of illicit liquor," "illicit sales" and "illicit manufacture of toddy" was due to more careful patrolling. The decrease under "other offences" was chiefly due to more careful classification, while the falling off under "illicit transport" is ascribed to the attention of the preventive staff being chiefly devoted to the detection of grave offences. Taking the sub-division as a whole, there was an increase of nearly 40 per cent. in the total number of cases reported during the year, of which only 89, or less than 10 per cent., were technical and unimportant offences.

Masulipatam.

139. The increase under "smuggling" in the *Masulipatam* Sub-division occurred mainly in the Bezváda Circle, where 50 cases of transport of liquor from rented to excise tracts were reported during the year. Two cases of smuggling from Yanam were reported in the Penuguduru Circle. As regards illicit distillation and possession and sale of illicit liquors, the bulk of the cases were reported from the Mogaltur and Bezváda Circles, and the large increase in the year under report was due to greater energy on the part of the officers concerned. Several offences, which properly came under this head, were no doubt shown as "other offences" in 1888-89. Under illicit manufacture of toddy there was a marked increase in the Manginapudi Circle, which is ascribed to the introduction of the tree-tax system into the Bandar taluk and the consequent employment of additional establishments there. Dilution cases increased in number from 446 to 592. The increase is attributed to the fact that shopkeepers found in possession of arrack weaker than 65° for the second time were ordered to be prosecuted during the year under report, while, in 1888-89, prosecutions were instituted only when the strength was weaker than 70° under-proof. The falling off under "other offences" is due to more careful classification.

Nellore.

140. In the *Nellore* Sub-division there was an improvement under all heads except "use of false measures" and "other offences." The smuggling cases reported were from the Kanuparti and Cumbum Circles, and the larger number detected was due to greater energy on the part of the preventive officers. Under "illicit distillation," &c., there was an increase in the Iskápalle and Cumbum Circles. The entire absence of this class of cases in Kistnapatam is unsatisfactory, and is apparently due to want of proper supervision. The increase under "illicit transport," "unlicensed sales" and "dilution" is ascribed to more careful patrolling. The decrease under "other offences" is due to more careful classification and to less notice being taken of technical offences under section 56 of the Act.

Chingleput.

141. In the *Chingleput* Sub-division there was a decrease in the number of cases falling under "illicit manufacture of toddy," "dilution" and "other offences," while the variations under other heads were trifling and do not call for any remark. Crime has always been trifling in this sub-division, which, from its small area, is easily patrolled.

Madras.

142. In the *Madras Town Circle* there was an increase under "unlicensed sales," "dilution," "use of false measures" and "other offences," while under "illicit manufacture of toddy" and "illicit transport" there was a decrease. As in Arcot, sufficient attention has not been paid to the classification of offences, more than 40 per cent. of the cases reported having been shown under "other offences."

Arcot.

143. In the *Arcot* Sub-division there was an increase under "illicit distillation," &c., "illicit manufacture of toddy," "unlicensed sales," and "dilution," and a marked decrease under "illicit transport." Illicit distillation, &c., is uncommon except in the Kurnool and Cuddapah Circles. Some cases of this class were probably entered under "other offences" in 1888-89.

The increase under "illicit manufacture of toddy" occurred chiefly in the Salem and Vellore Circles and was due to the introduction of the tree-tax system into the Salem and Wálajápet taluks and the employment of additional establishment in connection therewith. The offences classed under "unlicensed sales" generaly relate to sale of toddy in unlicensed places and the largest number was reported from Salem. Under "dilution," the increase chiefly occurred in the Salem and Tirukoilúr Circles and was due to a more systematic inspection of shops and depôts. The decrease under "illicit transport," which is more or less a technical offence, is due to improved knowledge of law and is not to be regretted. More than 30 per cent. of the cases reported in this sub-division have been included under "other offences." This is apparently due to the inadequate attention paid to the classification of offences, and the attention of the officers concerned has been drawn to the matter. The number of smuggling cases detected was almost the same as in 1888-89. There was an increase in the number reported from the Kurnool, Cuddapah and Salem Circles, and a decrease in Bellary and Anántapur. The latter is due to the abolition of restrictions on the import of toddy from the Nizam's Dominions.

Negapatam.

144. In the *Negapatam* Sub-division there was an increase under all heads except "illicit distillation," &c. The increase under "illicit manufacture of toddy" occurred chiefly in the Cuddalore and Tanjore Circles, and was due to the introduction of the tree-tax system and the entertainment of additional establishment in connection therewith. In Vedarniém almost all the cases reported were technical offences and related to drawing toddy without permits during the first month of the lease. The increase under "illicit transport," "dilution" and "unlicensed sales" was due to more careful patrolling, while that under "other offences" is due to the inadequate attention paid to the classification of offences. Cases relating to "illicit distillation" and "possession or sale of illicit liquor" are uncommon in this sub-division. In regard to smuggling there was improved detection in the Villupuram, Tranquebar and Adirámpatnam Circles, while, in Tanjore, the number of cases showed a decrease.

Tinnevelly.

145. In the *Tinnevelly* Sub-division there was an increase under all heads except "illicit manufacture of toddy" and "other offences." As regards smuggling there was an improvement, due to more careful patrolling, in the number of cases reported in the Madura and Tinnevelly Circles, while in Kuttanguli the number fell from 14 to 6. This decrease is ascribed to lax supervision on the part of the Circle officers. Four cases of illicit distillation were reported during the year as compared with one in 1888-89. This result was satisfactory, seeing that this offence is very uncommon in the southern districts. The 66 cases included under "possession of illicit liquor" relate to possession or sale of *licit* liquor without the necessary licenses and are more or less technical offences. The decrease under "illicit manufacture of toddy" occurred chiefly in the Kuttanguli and Morekolam Circles and was due to lax supervision by the Circle officers. Large increases under "unlicensed sales" and "dilution" seem to show undue attention to petty cases, but it is satisfactory to note that cases under section 56 of the Act show a considerable decrease.

Calicut.

146. In the *Calicut* Sub-division, there was a marked increase in the detection of smuggling cases in the Mangalore, Calicut and Coimbatore Circles. The increase in the first of these circles is attributed to the extension of the excise system into the Mangalore taluk and in the rest to the increase of preventive establishments on account of the tree-tax system. Under "illicit distillation" there was an increase, due to better patrolling, in the Mangalore, Tellicherry and Coimbatore Circles, but it was more than counterbalanced by a decrease in Pálghat and Calicut, which cannot be considered satisfactory, seeing that this offence is more than suspected to be still rife in the southern taluks of Malabar. Cases of possession and sale of illicit liquor, which numbered 183 in the year under report and are included in the third column of the statement in paragraph 136, were shown under "other offences" in 1888-89. The increase under "illicit transport," "illicit manufacture of toddy," "unlicensed sales," "use of false measures" and "dilution" is due to better patrolling, while that under "other offences," is caused partly by

undue attention having been paid to detection of technical offences in some circles, and partly by want of sufficient care in classification.

Cases under section 56 of the Act.

147. The subjoined statement shows the number of unimportant cases under section 56 of the Act reported in each sub-division:—

Sub-division.	Offences falling under section 56 of the Act.	
	1888-89.	1889-90.
Chatrapur	46	118
Chicacole	93	89
Masulipatam	509	628
Nellore	138	82
Chingleput	69	23
Arcot	801	665
Negapatam	405	383
Tinnevelly	243	91
Calicut	257	503
Madras Town Circle	86	64
Total ..	2,647	2,646

The large decrease in Nellore, Chingleput, Madras, Tinnevelly and Arcot is satisfactory, but the number of cases in the last-mentioned sub-division is still very considerable. On the other hand the Masulipatam, Chatrapur and Calicut Sub-divisions show a large increase. In Masulipatam this is accounted for by the alteration of procedure in regard to dilution cases referred to in paragraph 139, but there can be no doubt, as observed in paragraph 150 below, that shopkeepers have been needlessly harassed. The undue attention paid to petty cases in the Chatrapur and Calicut Sub-divisions has been already noticed. On the whole, however, it is satisfactory to note that, in spite of the large increase in the total number of cases reported during the year, those now under consideration have remained stationary.

General results.

148. Taking all the sub-divisions together, the large increase in the number of offences reported, which marks the year 1889-90, is due to greater energy in detection and has been obtained mainly in a legitimate way and not by the trumping of petty cases.

The increased detection in smuggling cases is specially satisfactory. The returns for the current year will probably show a decrease under this head owing to the introduction from 1st July 1890 of the excise system into the Pudukóta State, whence cheap liquor used to be smuggled into the Adirámpatnam, Tanjore, South Trichinopoly and Madura Circles.

Disposal of cases

149. The following statement, compiled from Appendix H, shows the disposal of the 17,080 cases (including those pending on the 1st April), which came before officers of the department during the year:—

DISPOSAL OF CASES BY THE OFFICERS OF THE DEPARTMENT.

Division.	Sub-division.	Pending on April 1, 1889, and since reported up to March 31, 1890.		Released by Department.								Sent for trial.		Cases written off.		Total disposed of.		Pending.	
				I. Shopkeepers found in possession of country spirits more than 2° below the prescribed strength in cases in which such spirits were procured direct from a distillery or warehouse situated in close proximity to the shop and 5° in other cases.		II. For petty breaches of the provisions of section 56 of the Abkári Act for the first time.		III. On proof of ignorance or inadvertence.		IV. For want of proof.		Total.							
		Cases.	Persons.	Cases.	Percentage.	Cases.	Percentage.	Cases.	Percentage.	Cases.	Percentage.	Cases.	Percentage.	Cases.	Percentage.	Cases.	Percentage.	Cases.	Percentage.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22
Northern Division.	Chatrapur ..	1888-89 .. 423	391	..	..	29	6·8	11	2·8	19	4·4	59	14·0	237	56·0	78	18·4	374	88·4	49	11·6
		1889-90 .. 465	445	8	1·7	87	18·7	11	2·3	21	4·5	127	27·3	270	58·0	52	11·2	449	96·5	16	3·5
	Chicacole ..	1888-89 .. 946	981	10	1·1	68	7·2	191	20·2	26	2·7	295	31·2	471	49·8	111	11·7	877	92·7	69	7·3
		1889-90 .. 1,280	1,358	9	0·7	68	5·3	246	19·2	36	2·8	359	28·0	764	59·7	98	7·7	1,221	95·4	59	4·6
	Masulipatam ..	1888-89 .. 1,960	2,336	133	9·3	138	9·7	239	12·2	146	7·5	706	36·0	1,125	57·4	44	2·3	1,875	95·7	85	4·3
		1889-90 .. 2,263	2,485	208	9·2	100	4·4	259	11·5	96	4·2	663	29·3	1,225	54·1	91	4·0	1,979	87·4	284	12·6
	Nellore ..	1888-89 .. 394	477	..	..	81	21·1	34	8·7	44	11·3	162	41·1	211	53·6	1	0·2	373	94·9	20	5·1
		1889-90 .. 693	682	1	0·2	52	8·7	36	6·1	43	7·3	132	22·3	419	70·7	13	2·1	564	95·1	29	4·9
	Chingleput ..	1888-89 .. 258	267	3	1·1	32	12·4	40	15·5	20	7·8	95	36·8	159	61·6	..	..	254	98·4	4	1·6
		1889-90 .. 188	200	..	..	14	7·4	31	16·5	12	6·4	57	30·3	118	62·8	4	2·1	179	95·2	9	4·8
	Madras Town.	1888-89 .. 131	109	..	..	6	4·6	5	3·8	7	5·3	20	15·2	110	84·0	..	..	130	99·2	1	0·8
		1889-90 .. 157	213	6	3·8	15	9·6	4	2·5	7	4·5	32	20·4	125	79·6	..	..	157	100·0	..	..
	Arcot ..	1888-89 .. 3,049	3,439	19	0·6	475	15·6	371	12·1	183	6·0	1,046	34·3	1,554	51·0	26	0·9	2,628	86·2	421	13·8
		1889-90 .. 2,932	3,201	26	0·9	479	16·3	279	9·4	210	7·1	994	33·9	1,578	53·8	73	2·5	2,645	90·2	287	9·8
	Negapatam ..	1888-89 .. 1,112	1,173	1	0·1	315	28·3	230	20·7	46	4·1	592	53·2	464	41·7	21	1·9	1,077	96·8	35	3·2
		1889-90 .. 1,379	1,481	..	..	314	22·8	262	19·0	54	3·9	630	45·7	671	48·7	14	1·0	1,315	95·4	64	4·6
	Tinnevelly ..	1888-89 .. 2,041	2,053	1	..	253	12·4	231	16·2	84	4·1	669	32·7	1,239	63·2	16	0·8	1,974	96·7	67	3·3
		1889-90 .. 2,137	2,182	8	0·4	104	4·9	388	18·2	106	4·9	606	28·4	1,382	64·7	27	1·2	2,015	94·3	122	5·7
	Calicut ..	1888-89 .. 4,189	4,299	13	0·3	148	3·6	494	10·8	253	6·1	868	20·7	2,870	68·6	148	3·5	3,866	92·8	303	7·2
		1889-90 .. 5,686	5,872	9	0·1	345	6·1	550	9·7	224	3·9	1,128	19·8	4,166	73·3	182	3·2	5,476	96·3	210	3·7
	Total ..	1888-89 .. 14,603	15,645	232	1·6	1,548	10·7	1,906	13·1	828	5·7	4,514	31·1	(a)8,400	58·5	445	3·1	13,449	92·7	1,054	7·3
		1889-90 .. 17,080	18,119	275	1·6	1,578	9·2	2,066	12·1	809	4·7	4,728	27·6	10,718	62·8	554	3·3	16,000	93·7	1,080	6·3

(a) Includes the unsuccessful house-searches shown in the foot-note to Appendix J of the report for 1888-89.

150. *Departmental releases under Head I (for being in possession of country spirits not more than 5° below the prescribed strength, or not more than 2° if the spirits were procured direct from a distillery or warehouse close by).*—The total number of cases released under this head was 232. The proportion to the total number of cases under disposal was 1·6 per cent. as in the previous year. Both in 1888-89 and 1889-90 these releases were very numerous in Masulipatam, being over 9 per cent. of the total number of cases in that sub-division, a fact which goes to show that the shopkeepers there must often be vexatiously harassed by officers of the department. The special attention of the Assistant Commissioner has been called to this point.

Releases under Head II (for petty breaches of the provisions of Section 56 of the Abkári Act for the first time).—These amounted to 1,578, or 9·2 per cent. of the total number of cases under disposal against 1,548 or 10·7 per cent. in 1888-89. The number of releases under this head has decreased largely in Masulipatam, Nellore, Chingleput and Tinnevelly Sub-divisions, whereas Chatrapur and Calicut show a large increase. The decrease in the former sub-divisions is no doubt due to greater familiarity with the rules on the part of shopkeepers; the increase in the latter to undue attention having been devoted to technical offences as already noticed in paras. 136, 146 and 147 above.

Releases under Head III (on proof of ignorance or inadvertence).—Although the actual number of releases under this head (2,066) shows a slight increase over the figure of the preceding year (1,906), the relative proportion of these cases to the total number under disposal shows a decrease. Such cases arise largely from the neglect of renters to see that toddy-drawers and transporters are provided with new licenses directly the old ones expire. The extension of the tree-tax system also causes releases under this head, the tappers and shopkeepers in outlying villages being ignorant at first of the new conditions under which they have to work.

Releases under Head IV (want of proof).—It is satisfactory to note that the number of cases falling under this head (809) is not only relatively but absolutely less than in 1888-89, thus evidencing increased care on the part of subordinate officers of the department in dealing with suspected persons. The improvement is general except in the Chicacole, Arcot and Tinnevelly Sub-divisions. In Chicacole the percentage is only very slightly above that of the previous year, and out of the 36 cases released, 4 were reported by Village Magistrates and 8 by the Police. In Arcot the increase occurred chiefly in the Anantapur, Cuddapah and Vellore Circles, and is attributed to delay in the enquiry into cases by the Inspectors which afforded additional facilities for tampering with witnesses. In Tinnevelly the proportion of releases under this head was high, in the Madura, Morekolam and Tuticorin circles owing largely to ignorance of the Act and rules on the part of subordinate officers. Orders have been issued for the proper training of these men.

It may be observed that a large number of the cases released under Head IV were taken up upon summons under section 48 of the Act, no arrest being made, and that a good many were cases in which *bonâ fide* arrests were made, but which the Inspectors had to release under new rulings or orders of which the subordinates were ignorant at the time of arrest. And it must further be borne in mind that in many instances there is no moral doubt of the guilt of the accused, but he has to be released because the independent witness or witnesses have been tampered with, and the Courts are rightly reluctant to convict on the unsupported testimony of the departmental peons and petty officers.

Illegal arrests.

151. The annexed statement shows the number of cases in which arrests have been declared illegal by the Assistant Commissioners, Deputy Commissioners or the Board in reviewing the monthly returns or by the Magistrates by whom the cases were disposed of. The officials by whom the arrests were made are also shown. The officers of this department who are responsible for those arrests have been suitably dealt with, and the Police and other officials have been reported to their own departmental superiors—

Sub-division.		By Department.	By Police.	By others (Village Magistrates, renters, &c.)	Total.	Percentage to total number of cases *disposed of.*
Chatrapur	1888-89 ..	4	2	..	6	1·6
	1889-90 ..	4	2	..	6	1·3
Chicacole	1888-89 ..	4	10	2	16	1·8
	1889-90 ..	14	4	2	20	1·6
Masulipatam	1888-89 ..	13	13	10	36	1·9
	1889-90 ..	7	9	9	25	1·3
Nellore	1888-89 ..	14	4	..	18	4·8
	1889-90 ..	18	..	..	18	3·2
Chingleput	1888-89 ..	4	2	1	7	2·8
	1889-90 ..	5	..	2	7	4·0
Arcot	1888-89 ..	34	7	3	44	1·7
	1889-90 ..	40	4	1	45	1·7
Negapatam	1888-89 ..	10	..	1	11	1·0
	1889-90 ..	35	1	1	37	2·8
Tinnevelly	1888-89 ..	34	1	1	36	1·8
	1889-90 ..	43	2	4	49	2·4
Calicut	1888-89 ..	94	6	1	101	2·6
	1889-90 ..	86	9	3	98	1·8
Madras Town Circle	1888-89 ..	..	..	..	..	..
	1889-90 ..	..	..	..	..	..
Total ..	1888-89 ..	211	45	19	275	2·0
	1889-90 ..	252	31	22	305	1·9

The general percentage of illegal arrests shows an improvement as compared with 1888-89, but the proportion of these cases in the Nellore, Chingleput, Negapatam and Tinnevelly Sub-divisions is still unduly high.

Pendency of cases.

152. Ten thousand seven hundred and eighteen cases, or 62·8 per cent. of the total number under disposal, were sent for trial by Inspectors during the year against 8,490, or 58·5 per cent., in 1888-89. The number of cases pending before officers of the department on the 31st March 1890 was 1,080, or 6·3 per cent. of the total number under disposal during the preceding 12 months, against 1,054 cases, or 7·3 per cent., on the corresponding date in 1889. Considering the large increase in the number of cases reported during the year, these figures are satisfactory. The Chatrapur, Chicacole, Calicut and Arcot Sub-divisions show a marked improvement in the disposal of cases though in the last named the number pending at the close of the year is still above the average. On the other hand, in Masulipatam, Negapatam and Tinnevelly the arrears show a large increase which must be ascribed mainly to want of energy on the part of the Inspectors. The attention of the Assistant Commissioners concerned has been drawn to this point.

Duration of cases.

153. Appendix J shows the duration of cases pending at the close of the year and the average duration of cases disposed of during the year. Excluding exceptional cases, the average duration was 20 days or more in the following circles:—Mogaltur, Manginapudi, Bezváda, Cumbum, Kurnool, Anantapur, Cuddapah, Vellore, Cuddalore, Negapatam, Morekolam, Mangalore, Tellicherry and Calicut. As compared with 1888-89, there was an increase in the duration of cases in the Mogaltur, Vellore, Cuddalore, Negapatam, Morekolam, Mangalore and Tellicherry Circles. In Mogaltur, the increase was due to the circle having been without an Inspector for more than a month, and in Vellore to the dilatoriness of the late Inspectors. The Morekolam Circle was without an Assistant for nearly 6 months. In the Cuddalore, Negapatam, Mangalore, Tellicherry and Calicut Circles, the long duration of cases was due to dilatoriness on the part of the Inspectors. The duration of cases in the Manginapudi, Bezváda, Cumbum, Kurnool, Anantapur, Cuddapah and Calicut Circles was less than in 1888-89 though there is still much room for improvement. On the whole, cases were more promptly dealt with than in the previous year, and this is partly due to the fact that several Assistant Inspectors were empowered to dispose of cases, and that consequently more officers were available for the work.

Proportion of cases sent for trial.

154. Taking into account only cases actually disposed of during the year, the proportion sent for trial is as shown below :—

Item.	1888-89.		1889-90.	
	Number.	Percentage.	Number.	Percentage.
Departmental releases	4,514	33·6	4,728	29·5
Written off owing to death or disappearance of parties, &c.	445	3·3	554	3·5
Sent for trial	8,490	63·1	10,718	67·0
Total ..	13,449	100·0	16,000	100·0

Disposal of cases by Magistrates.

155. The following statement shows the disposal of abkári cases by the Magistracy during the year :—

Division.	Sub-division.		Disposal of Abkari Cases by the Magistracy.							
			Pending on 1st April and since sent for trial.		Convicted.		Acquitted.		Pending.	
			Cases.	Persons.	Cases.	Per-centage.	Cases.	Per-centage.	Cases.	Per-centage.
1	2		3	4	5	6	7	8	9	10
Northern Division.	Chatrapur ..	1888-89 ..	271	322	211	77·8	28	10·3	32	11·9
		1889-90.	301	318	241	80·1	8	2·6	46	15·3
	Chicacole ..	1888-89 ..	556	654	446	80·2	15	2·7	93	16·8
		1889-90.	880	1,021	687	78·1	46	5·2	147	16·7
	Masulipatam ..	1888-89 ..	1,333	1,644	1,072	80·4	81	6·1	178	13·3
		1889-90.	1,410	1,626	1,047	74·2	90	6·4	273	19·4
	Nellore ..	1888-89 ..	226	264	185	81·9	19	8·4	22	9·7
		1889-90.	441	509	376	85·3	35	7·9	30	6·8
Central Division.	Chingleput ..	1888-89 ..	186	194	151	81·2	16	8·6	19	10·2
		1889-90.	137	145	100	73·0	8	5·8	29	21·2
	Madras town ..	1888-89 ..	111	172	103	92·8	3	2·7	5	4·5
		1889-90.	130	177	120	92·3	6	4·6	4	3·1
	Arcot ..	1888-89 ..	1,744	1,924	1,238	71·0	116	6·7	389	22·3
		1889-90.	1,967	2,121	1,604	81·5	108	5·5	255	13·0
	Negapatam ..	1888-89 ..	513	551	423	82·2	25	5·2	65	12·6
		1889-90.	741	796	558	75·3	59	8·0	124	16·7
Southern Division.	Tinnevelly ..	1888-89 ..	1,369	1,394	1,123	82·0	54	4·0	191	14·0
		1889-90.	1,575	1,615	1,360	86·4	45	2·9	168	10·7
	Calicut ..	1888-89 ..	3,499	3,636	2,530	72·3	156	4·5	811	23·2
		1889-90.	4,690	4,925	3,578	76·4	155	3·4	945	20·2
	Total ..	1888-89 ..	9,808	10,755	7,482	76·3	513	5·2	*a* 1,805	18·4
		1889-90.	12,272	13,253	9,671	78·9	560	4·5	*b* 2,021	16·4

a. Excludes 5 cases subsequently written off the file.
b. Excludes 20 cases subsequently written off the file.

Acquittals.

156. The decrease in the total proportion of acquittals is satisfactory as evidencing greater care on the part of Inspectors in sending up cases for trial. The improvement is particularly marked in the Chatrapur Sub-division. The Chicacole and Negapatam Sub-divisions are the only ones which show a notable increase of acquittals considering the number of cases disposed of. Nearly 40 per cent. of the cases acquitted in Negapatam related to Vedarniem Circle, and were due to the indiscretion of the Inspectors in sending for trial a batch of cases which ought to have been released departmentally. The increase in Chicacole was due to perfunctory enquiries on the part of the Calingapatam and Polavaram Circle officers.

The remarks made at the close of paragraph 150 (releases under head IV) apply of course also to acquittals by the Magistracy.

Taking into account only cases actually disposed of, the total percentage of acquittals in each of the last 5 years is as shown below :—

1885-86	25·6
1886-87	12.0
1887-88	8·6
1888-89	6·4
1889-90	5·5

Pendency of cases.

157. Considering the much larger number of cases which came before them during the year under review, the proportion of cases pending before Magistrates shows a satisfactory decrease. The only sub-divisions in which it appears to have been unduly high are Masulipatam, Chingleput and Calicut.

Rewards.

158. The amounts granted as rewards in each sub-division are shown below :—

Sub-division.	1888-89.	1889-90.
	RS.	RS.
Chatrapur	1,515	2,064
Chicacole	2,635	4,190
Masulipatam	4,437	3,544
Nellore	471	927
Chingleput	448	84
Arcot	4,003	3,451
Negapatam	838	1,377
Tinnevelly	2,836	3,957
Calicut	7,233	15,589
Madras Town Circle	482	420
Total ...	24,898	35,603

The only sub-division in which there has been an increase in rewards without a satisfactory improvement in detection is Chatrapur. The granting of rewards for information in trivial cases is, of course, discouraged.

Assaults on officers.

159. The marginal statement shows the number of cases of resistance to officers of the department in the execution of their duty. In most of these cases convictions were obtained. As in 1888-89 by far the largest number of assaults occurred in the Calicut Sub-division, and it is to be feared that they were encouraged by the pusillanimity which was often shown by the officers attacked. Preventive peons should always have their *latties* (iron-tipped sticks) with them, but they are very often left behind or not used. The attention of the Assistant Commissioner has been drawn to the increase in the number of assaults in the Negapatam Sub-division.

Sub-division.	1888-89.	1889-90.
Chatrapur	1	3
Chicacole	3	9
Masulipatam	9	5
Nellore	4	5
Chingleput	1	2
Madras Town Circle	..	..
Arcot	4	5
Negapatam	4	13
Tinnevelly	18	11
Calicut	41	48
Total ..	85	101

Inspections of shops and depôts.

160. Inspections of shops and depôts were regularly carried out in every circle. The annexed statement shows the number of inspections in each sub-division during the last three years. The large and general increase in the year under report is very satisfactory—

Sub-division.	1887-88.	1888-89.	1889-90.		
			Shop.	Depôt.	Total.
Chatrapur	1,742	1,585	2,760	395	3,155
Chicacole	2,805	3,818	6,169	800	6,969
Masulipatam	3,079	3,255	5,493	163	5,656
Nellore	3,611	3,488	5,513	622	6,135
Chingleput	2,831	4,701	6,123	542	6,665
Arcot	13,316	17,698	31,440	2,932	34,372
Negapatam	5,868	11,123	16,467	809	17,276
Tinnevelly	3,550	8,241	8,891	730	9,621
Calicut	25,390	25,985	28,640	1,889	30,529
Madras Town Circle	4,855	8,617	27,329	774	28,103
Total ..	67,127	88,511	1,38,825	9,656	1,48,481

Extracts from reports of Divisional officers and Collectors.

161. *Reports of Divisional Officers.*—The Chatrapur Assistant Commissioner reports that the Police are not co-operating heartily with the department in the detection of serious abkári crime although they have been liberally rewarded in the few cases detected by them. He further states that the village officials are not pressed by the superior Land Revenue officers to render assistance to the department and do very little in consequence. The execution of distraint warrants by the department has been marked with success, a larger number of fines being now realized than when the warrants were issued to the police. The Preventive force in the Surlá and Aska Circles having been found quite inadequate to cope with the work, has been recently strengthened. The Chicacole Assistant Commissioner states that the police have latterly taken greater interest in the detection of abkári crime, having been stimulated by liberal rewards, but that this has not been the case in regard to village magistrates. The Calicut Assistant Commissioner reports that the village officials do not render that amount of assistance which their influence in their villages should enable them to give. The attention of the authorities concerned has been drawn to the above remarks on the village officers and the police.

162. *Collectors' Reports.*—The Collector of Ganjam thinks that illicit liquor is being smuggled from Nyagarh (Bengal) and the Agency tracts, and that a mistaken impression, which he has taken steps to remove, prevails among the lower grades of the police that the creation of a seprate Abkári Department has relieved them of all responsibility in regard to detection of abkári offences. The Collector of Vizagapatam reports that there was a considerable fall in consumption in the new excise tracts owing to the existence of smuggling from the adjoining Agency tracts and illicit distillation. The Collector of Godávari states that the location of arrack shops and stills in the same premises has been a cause of complaint on the part of toddy renters. The Collector of Kistna reports that prosecutions were frequently instituted for technical offences such as dilution which were, however, subsequently put a stop to. This point has been already remarked on above (paragraphs 137, 147 and 150). The Collector of Cuddapah reports that very few cases of undue interference on the part of the preventive establishment came to his notice. The Collector of Anantapur reports that the penal sections of the Abkári Act have been worked with little harshness to the masses, and that there has been no undue delay in the disposal of cases. The Collectors of Bellary, North Arcot and Tinnevelly state that there is no reason to suppose that grave abkári offences are common in their districts. The Collector of Tanjore considers that the Abkári officers in his district worked satisfactorily.

163. The statistics of offences against the Opium Act have already been noticed in Chapter VIII.

CHAPTER X.—FINANCIAL RESULTS.

Demand, Collection and Balance Statement.

164. Appendix K contains separate statements of the demand, collection and balance of excise revenue under all the major heads. The statistics required by the Government of India in its letter, No. 142, dated 12th January 1876, Financial, are given in Appendix L.

An abstract of the demand, collection and balance statement is subjoined :—

Detail head.	Demand.			Collections.			Remissions.			Balance.		
	Arrears at the beginning of the year.	Current.	Total.	Arrears.	Current.	Total.	Arrears.	Current.	Total.	Arrears.	Current.	Total.
1	2	3	4	5	6	7	8	9	10	11	12	13
Country Spirits.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
1. License fees of (a) Private distilleries	..	1,730	1,730	..	1,730	1,730	..	..	..	..	..	..
(b) Do. warehouses	..	150	150	..	150	150	..	..	..	..	..	..
(c) Wholesale shops (depôts)	..	2,025	2,025	..	2,025	2,025	..	..	..	..	..	..
2. Excise duty on country spirits	8,695	31,99,556	32,08,251	8,691	31,68,654	31,77,345	..	..	..	..	..	..
3. Rents of (a) Vend areas	19,281	9,37,435	9,56,716	18,041	9,28,456	9,46,497	..	..	..	4	30,902	30,906
(b) Independent shops	15,686	7,21,461	7,37,147	7,898	7,10,182	7,18,080	4,473	4,230	8,703	1,240	8,979	10,219
4. Rents for the combined privileges of manufacture and vend of country spirits.	3,172	4,12,098	4,15,270	857	4,06,046	4,06,903	1,549	..	1,549	3,315	7,049	10,364
5. Revenue derived in (a) License fees	..	143	143	..	143	143	..	..	..	766	6,052	6,818
Agency tracts from (b) Rentals	5,053	60,020	65,073	5,053	54,093	59,146	..	..	..	..	..	..
(c) Direct Government management (amáni).	5,634	1,08,305	(γ) 1,13,989	5,311	97,317	(γ) 1,02,628	373	..	373	..	5,927	5,927
										..	10,988	10,988
Total ..	(α) 57,571	54,42,923	55,00,494	45,851	53,68,796	54,14,647	6,395	4,230	10,625	5,325	69,897	75,222
Country Spirits and Toddy combined.												
6. Joint rents of country spirit and toddy areas	4,861	4,49,619	4,54,480	4,742	4,40,550	4,45,292	50	129	179	69	8,940	9,009
7. Tree-tax (δ)	..	..	..	..	..	..	..	..	..	..	..	..
Total ..	4,861	4,49,619	4,54,480	4,742	4,40,550	4,45,292	50	129	179	69	8,940	9,009
Toddy.												
8. Rents of (a) Vend areas	31,536	20,58,631	20,90,167	28,980	20,48,202	20,77,182	2,556	..	2,556	..	10,429	10,429
(b) Independent shops	31,969	12,02,656	13,24,625	17,497	12,49,736	12,67,233	6,711	528	7,239	7,761	42,392	50,153
9. License fees of shops	106	75,839	75,945	79	75,517	75,596	21	17	38	6	305	311
10. Tree-tax	5,131	9,93,038	9,98,169	2,781	9,79,338	9,82,119	93	8	101	2,257	13,692	15,949
Total ..	(β) 68,742	44,20,164	44,88,906	49,337	43,52,793	44,02,130	9,381	553	9,934	10,024	66,818	76,842
Foreign Spirits.												
11. Excise duty on (a) Locally-made "foreign spirits."	..	80,332	80,332	..	80,332	80,332	..	..	..	..	..	..
(b) Country-brewed beer	..	10,381	10,381	..	10,058	10,058	..	..	..	..	323	323
(c) Methylated spirits	..	201	201	..	201	201	..	..	..	..	..	..

(α) Rs. 190—the rent of the Tondiarpet distillery building—has been transferred to "miscellaneous."

(β) The difference under toddy between the opening balance here given and the closing balance of 1888-89 as shown on page 42 of the Administration Report for that year is due to an addition of Rs. 677 consequent on revision of account.

(γ) Includes revenue derived in the Mangalore taluk under amani management.

(δ) The tree-tax in the combined country spirit and toddy areas is shown against '10, tree-tax' under "Toddy."

Detail head.	Demand.			Collections.			Remissions.			Balance.		
	Arrears at the beginning of the year.	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 Spirits—cont.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
12. Fees for licenses for the vend of foreign spirits. I. Wholesale	..	1,500	1,500	..	1,500	1,500	..	..	..	..	..	..
II. Retail— (a) Shops	..	16,850	16,850	..	16,831	16,831	..	..	..	..	19	19
(b) Hotels	..	1,050	1,050	..	1,000	1,000	..	..	..	..	50	50
(c) Refreshment rooms. (1) Railway	..	625	625	..	625	625	..	..	..	..	..	..
(2) Others	..	850	850	..	800	800	..	..	..	..	50	50
(d) Taverns	21,820	2,69,048	2,90,868	21,427	2,61,985	2,83,412	393	967	1,360	..	6,096	6,096
(e) Occasional licenses	..	602	602	..	602	602	..	..	..	..	..	..
(f) Special do.	..	315	315	..	315	315	..	..	..	..	..	..
(g) Auctioneers' do.	..	10	10	..	10	10	..	..	..	..	..	..
Total ..	21,828	3,81,764	4,03,584	21,427	3,74,259	3,95,686	393	967	1,360	..	6,538	6,538
Miscellaneous.												
13. Contributions for establishments employed at distilleries and warehouses.	..	3,090	3,090	..	2,990	2,990	..	..	..	..	100	100
14. Penalties and forfeitures	62	18,607	18,669	62	18,465	18,527	..	5	5	..	137	137
15. Miscellaneous. (a) Fees for licenses for the sale of intoxicating drugs.	..	4,890	4,890	..	4,890	4,890	..	..	..	..	..	..
(b) Other items	190	3,047	3,237	190	3,047	3,237	..	..	..	..	..	..
Total ..	(γ) 252	29,634	29,886	252	29,392	29,644	..	5	5	..	237	237
Total, Abkári ..	1,53,246	1,07,24,104	1,08,77,350	1,21,609	1,05,65,790	1,06,87,399	16,219	5,884	22,103	15,418	1,52,430	1,67,878
Opium.												
16. Pass duty on opium imported from Indore	..	3,36,700	3,36,700	..	3,36,700	3,36,700	..	..	..	..	..	..
17. Vend rents of farms	9,821	2,62,347	2,72,168	9,821	2,47,327	2,57,148	..	..	..	..	15,020	15,020
18. Miscellaneous	..	121	121	..	121	121	..	..	..	..	..	..
Total, Opium ..	9,821	5,99,168	6,08,989	9,821	5,84,148	5,93,969	..	..	..	..	15,020	15,020
Grand Total, Opium and Abkári ..	1,63,067	1,13,23,272	1,14,86,339	1,31,430	1,11,49,938	1,12,81,368	16,219	5,884	22,103	15,418	1,67,450	1,82,868

(γ) *Vide* remark (α) under country spirits.

165. The arrear demand at the beginning of the year under report was Rs. 1,63,067, of which Rs. 1,31,430 were collected and Rs. 16,219 remitted, leaving a balance of Rs. 15,418 at the end of the year. The largest remissions were in Chingleput, North Arcot, and Madura. The sums remitted in the two latter districts represent the loss by resale of the toddy rent areas of the Tirupati Deputy Tahsildar's division and the Vagarai and Thangichiammapatti firkas of the Palni taluk, respectively. The remission in Chingleput relates to the loss by resale of certain arrack shops in Conjeeveram town.

Arrears.

166. The current demand amounted to Rs. 1,13,23,272 as against Rs. 1,04,28,170 for the previous year, showing an increase of Rs. 8,95,102 or 8·6 per cent.

Current demand.

167. The following statement shows the current *demand* under all the major heads of abkári and opium revenue for 1889-90 and five preceding years :—

Item.	1884-85.	1885-86.	1886-87.	1887-88.	1888-89.	1889-90.
	RS.	RS.	RS.	RS.	RS.	RS.
Country spirits	38,50,015	40,51,117	45,63,574	44,00,039	46,73,827	54,42,923
Do. spirits and toddy combined ..	9,33,785	10,69,363	7,89,499	8,05,938	7,99,847	4,49,619
Toddy	22,84,021	27,93,374	30,81,315	35,89,539	39,65,736	44,20,164
Foreign spirits	64,910	1,34,248	92,729	3,05,837	3,02,669	3,81,764
Miscellaneous				12,052	11,680	29,634
Total ..	71,32,731	80,53,102	85,27,117	91,13,405	97,53,759	1,07,24,104
Opium	6,60,155	7,58,551	6,70,380	6,59,568	6,74,411	5,99,168
Grand Total, Excise ..	77,92,886	88,11,653	91,97,497	97,72,973	1,04,28,170	1,13,23,272

The increase under country spirits is due to the enhancement of the rates of still-head duty in almost all the private distillery supply tracts and to the separation of country spirits from toddy throughout the Godávari district, in the Bápatla taluk of the Kistna district, and in the Kurumbranád, Ernád, Walawanád and Ponáni taluks of the Malabar district from 1st October 1889. The increase under toddy is due to the second of the above causes as well as to an increase in shop rents and tree-tax consequent on the extension of the system of separate sale of shops to 8 taluks and of the tree-tax system to 10 taluks from 1st October 1889. The decrease under country spirits and toddy combined follows, as a matter of course, from the reduction of the area over which it prevails and the consequent increase in separate arrack and toddy receipts. The increase under foreign spirits is attributable to larger issues of country spirits excised at the tariff rate and to higher tavern rentals realized during the year. The large increase under "miscellaneous" is mainly due to "penalties" imposed on renters for failure to pay up their monthly kists on the prescribed date. The decrease against opium is due to smaller receipts on account of pass duty owing to a decrease in the imports from Malwa during the year.

168. Of the revenue under country spirits nearly 59 per cent. was collected in the shape of excise duty, the remainder being the rents for the privilege of vend. The respective percentages in 1888-89 were 56 and 44. The proportionate increase under excise is mainly due to the general enhancement of duty referred to above.

Collections.

169. A comparative statement of the *collections*, current and arrears, in each district is subjoined :—

COMPARATIVE Statement of Collections of Abkári and Opium Revenue for 1889-90 according to the Demand, Collection and Balance Statement.

District.	COUNTRY SPIRITS.		COMBINED COUNTRY SPIRITS AND TODDY.		TODDY.		FOREIGN SPIRITS.		MISCELLANEOUS.		TOTAL, ABKARI.		OPIUM.		GRAND TOTAL.		INCREASE OR DECREASE.
	1888-89.	1889-90.	1888-89.	1889-90.	1888-89.	1889-90.	1888-89.	1889-90.	1888-89.	1889-90.	1888-89.	1889-90.	1888-89.	1889-90.	1888-89.	1889-90.	
	2	3	4	5	6	7	8	9	10	11.	12	13	14	15	16	17	18
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
1. Ganjam ..	80,201	89,487	..	..	15,217	19,940	3,428	6,167	5	333	98,911	1,14,927	28,629	19,413	1,27,540	1,34,340	+ 6,800
2. Vizagapatam.	1,91,194	1,82,618	..	..	35,566	48,273	849	575	27	311	2,27,636	2,26,807	1,42,676	1,29,379	3,70,312	3,56,186	— 14,126
3. Godávari ..	1,00,040	2,88,431	4,07,894	1,96,798	43,637	1,04,209	3,019	3,318	98	158	5,54,688	5,92,914	2,58,029	2,41,103	8,12,717	8,34,017	+ 21,300
4. Kistna ..	3,49,205	3,86,661	2,04,050	1,61,834	86,960	1,38,766	4,649	4,570	299	1,336	6,46,153	7,13,217	47,707	46,409	6,92,860	7,59,626	+ 66,766
5. Nellore ..	1,72,244	1,80,965	..	..	46,613	48,810	627	1,690	1,207	1,364	2,20,691	2,32,829	3,735	5,087	2,24,426	2,37,916	+ 13,490
6. Cuddapah ..	2,34,526	2,46,796	..	..	1,13,875	1,17,784	2,940	3,702	193	709	3,51,544	3,68,991	6,515	10,747	3,58,059	3,79,738	+ 21,679
7. Anantapur..	1,40,410	1,70,978	..	..	2,01,197	2,21,524	1,665	1,397	41	239	3,43,313	3,94,128	1,413	1,846	3,44,726	3,95,984	+ 51,263
8. Bellary ..	3,30,905	3,40,494	..	..	2,64,694	2,98,425	1,051	12,162	724	927	5,97,874	6,52,008	8,106	8,263	6,05,980	6,60,271	+ 54,791
9. Kurnool ..	1,43,376	1,30,657	58,300	49,622	2,50,228	2,50,879	600	567	83	160	4,52,487	4,31,685	6,335	10,190	4,58,822	4,42,075	— 16,747
10. Madras ..	4,69,952	6,27,432	..	..	3,76,353	4,33,504	1,83,967	2,48,994	954	8,295	10,31,226	12,18,225	1,13,009	67,989	1,44,235	12,76,214	+ 1,31,979
11. Chingleput.	1,87,906	1,66,316	..	..	1,71,318	1,50,534	3,308	2,368	690	909	3,63,212	3,20,187	8,609	8,398	3,71,821	3,28,585	— 43,236
12. North Arcot.	4,49,937	5,39,458	..	..	2,79,731	3,00,167	14,289	13,149	1,330	1,548	7,45,287	8,54,322	10,121	772	7,55,408	8,62,094	+ 1,06,686
13. South Arcot.	3,53,570	4,53,783	..	..	1,73,898	1,90,336	11,278	7,856	482	1,089	5,39,228	6,53,064	1,344	1,604	6,40,572	6,54,668	+ 1,13,096
14. Tanjore ..	1,43,061	1,81,280	..	..	6,46,284	5,91,414	2,436	3,188	1,031	1,945	7,92,812	7,77,827	6,131	3,076	7,97,943	7,80,903	— 17,040
15. Trichinopoly.	1,49,040	1,78,158	..	..	1,06,176	1,29,617	1,174	1,180	181	1,007	2,56,571	3,04,962	4,799	5,318	2,61,370	3,10,280	+ 48,910
16. Madura ..	2,05,843	2,62,144	..	..	1,35,202	1,61,930	1,170	1,509	74	238	3,42,289	4,15,821	3,750	4,355	3,46,039	4,20,176	+ 74,137
17. Tinnevelly..	1,04,983	1,36,407	..	..	1,26,683	1,35,590	2,342	3,696	129	1,114	2,34,137	2,76,707	1,368	3,000	2,35,505	2,79,707	+ 44,202
18. Coimbatore.	2,32,190	2,36,268	..	..	3,02,113	3,03,497	4,834	34,897	503	1,145	5,39,640	5,75,907	4,800	3,626	5,44,440	5,80,533	+ 36,093
19. Nilgiris ..	1,92,549	1,79,977	..	..	..	..	50,052	35,140	143	35	2,42,744	2,15,132	4,005	5,215	2,46,749	2,20,847	— 26,402
20. Salem ..	2,39,201	3,01,929	..	..	3,19,481	3,41,417	3,166	4,903	1,829	4,241	5,63,677	6,52,490	7,465	6,789	5,71,142	6,59,279	+ 88,137
21. South Canara	92,541	1,36,110	30,058	..	1,00,421	1,56,094	466	423	1,201	880	2,24,627	2,93,507	2,323	1,928	2,26,950	2,95,435	+ 68,485
22. Malabar ..	88,596	1,13,268	1,03,454	36,958	1,59,954	2,44,420	3,233	5,355	546	1,501	3,55,783	4,01,532	7,672	11,562	3,63,455	4,13,094	+ 49,639
Total ..	46,61,640	54,14,647	8,03,756	4,45,292	39,55,691	44,02,130	3,00,473	3,95,680	11,670	29,644	97,23,030	1,06,87,399	6,77,541	5,93,969	1,04,00,571	1,12,81,368	+ 8,80,797

170. From the above it will be seen that an increase of revenue, due mainly to improved systems of abkári administration, is noticeable in 17 out of the 22 districts. The districts, which show a decrease, are Vizagapatam, Kurnool, Chingleput, Tanjore and Nílgiris.

In Vizagapatam the decrease was partly due to the bad season in the beginning of the year and to the enhanced price of country spirits and partly to a decrease in the imports of opium. The completion of the railway works and the consequent dispersion of the laborers, together with a falling off in rentals in the taluks west of the Nallamalais, which is attributed to the loss sustained by the renters in the previous year, account for the decrease in Kurnool. Want of competition owing to the losses sustained by the renters of the previous year contributed to the decrease in Chingleput. The temporary loss of revenue in Tanjore caused by the introduction of the tree-tax system into the Kumbakónam and Negapatam taluks has already been noticed in Chapter IV. The growing demand for beer—a very cheap beverage as compared with both country and foreign spirits—affected the rentals of the Nílgiri district under these heads.

171. According to the Accountant-General's books the total receipts under abkári and opium for 1889-90, exclusive of interest on arrears, amounted to Rs. 1,14,02,052 against Rs. 1,04,79,016 in the previous year, showing an increase of Rs. 9,23,036. The subjoined statement explains the difference between the collections as given by the Accountant-General and those of the demand, collection and balance statement (Appendix K, summarised in paragraph 163 above). The larger figures given by the Accountant-General are, it will be seen, mainly due to advance payments—

Total receipts according to Accountant-General's books.

District.	Amount as per Treasury account.	Deduct: Collections made on account of other districts.	Deduct: Collections on account of future kists.	Net collections.	Add: Collections made in other districts.	Add: Collections made in advance in previous years and brought to account in this year.	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	1,33,578	..	6	1,33,572	..	768	1,34,340
2. Vizagapatam	2,74,842	..	4,914	2,69,928	84,700	1,558	3,56,186
3. Godávari	6,32,409	..	13,740	6,18,669	2,02,126	13,222	8,34,017
4. Kistna	7,37,053	2,304	6,755	7,27,994	27,300	4,332	7,59,626
5. Nellore	2,28,861	..	5,047	2,23,814	8,348	5,754	2,37,916
6. Cuddapah	3,24,360	..	11,370	3,12,990	57,783	8,965	3,79,738
7. Anantapur	3,84,332	7,434	5,100	3,71,798	21,991	2,195	3,95,984
8. Bellary	7,43,493	83,464	8,601	6,51,428	2,565	6,278	6,60,271
9. Kurnool	4,04,506	1,878	1,507	4,01,121	38,074	2,880	4,42,075
10. Madras	*15,75,569	*4,47,981	65,406	10,62,182	1,78,941	35,091	12,76,214
11. Chingleput	2,74,367	24,603	1,290	2,48,474	79,450	661	3,28,585
12. North Arcot	9,05,194	67,339	8,650	8,29,205	23,150	9,739	8,62,094
13. South Arcot	8,59,094	2,01,987	22,823	6,34,284	3,273	17,011	6,54,568
14. Tanjore	9,43,039	1,45,260	40,769	7,57,010	14,150	9,743	7,80,903
15. Trichinopoly	2,37,231	3,581	10,563	2,23,087	78,447	8,746	3,10,280
16. Madura	3,57,841	1,115	8,543	3,48,183	71,250	743	4,20,176
17. Tinnevelly	2,65,018	4,264	6,609	2,54,145	17,931	7,631	2,79,707
18. Coimbatore	7,01,168	1,44,405	16,263	5,40,440	26,843	13,250	5,86,533
19. Nilgiris	1,42,795	10,629	3,444	1,28,722	88,337	3,288	2,20,347
20. Salem	6,00,249	2,439	19,245	5,78,565	63,269	17,445	6,59,279
21. South Canara	2,95,792	..	3,008	2,92,784	700	1,951	2,95,435
22. Malabar	3,81,261	5,600	11,184	3,64,477	36,545	12,072	4,13,094
Total ..	1,14,02,052	11,54,343	2,74,837	99,72,872	11,25,173	1,83,323	1,12,81,368

* Includes Rs. 45,825, pass duty collected on account of Travancore and Cochin.

Balance.

172. The balance that remained to be collected at the end of the year was Rs. 1,67,450 against Rs. 1,62,390 in the previous year.

Charges.

173. The charges debitable to Abkári during the year amounted to Rs. 3,82,794 against Rs. 3,28,621 in 1888-89 as per particulars shown below :—

	1888-89. Rs.	1889-90. Rs.
Establishments—		
Permanent	1,95,783	2,06,453
Temporary	33,666	67,200
Total ...	2,29,449	2,73,653
Contingencies—		
Travelling allowance	12,404	11,941
Service postage	2,440	2,751
Do. telegrams	310	413
Miscellaneous	11,215	8,550
House-rent to Assistant Commissioners	359	369
Rewards	24,898	35,603
Cost, freight, &c., of spirits	27,905	31,751
Registration charges	3,922	4,062
Law charges	31	50
Compensation to Madras Municipality (under G.Os., Revenue, No. 520, dated 24th June 1886, and No. 3309, dated 8th June 1888)	15,607	13,607
Petty construction and repairs	81	44
Total ...	99,172	1,09,141
Grand Total ...	3,28,621	3,82,794

The increase in the cost of temporary establishments is due to the entertainment of additional men for working the tree-tax system which was extended to 10 talnks in the year under report. The decrease under miscellaneous is due to smaller payments of batta to witnesses, &c. The increase under rewards is caused by a larger number of cases detected during the year. The increase in the cost, freight, &c., of spirits is attributable to the direct management by Government of the arrack supply to the Mangalore taluk of the South Canara district throughout the year instead of for only six months as in 1888-89, of China Mirangi farm in the Vizagapatam district, and of 3 vend areas in the Ganjam district. As stated in the last report, this item is more in the nature of an advance than an actual charge.

Net revenue.

174. The net abkári and opium revenue for 1889-90 after deducting charges amounts to Rs. 1,10,19,258.*

	Rs.
* Receipts according to Accountant-General's figures	1,14,02,052
Charges	3,82,794
Net balance ..	1,10,19,258

General incidence of taxation.

175. The incidence per head of population of the total excise (abkári and opium) revenue amounts to 5 annas 10 pies in the year under report against 5 annas 5 pies in 1888-89, showing an increase of 8·6 per cent.

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

MADRAS,
8th October 1890.

APPENDIX A.

Statement showing the consumption of Country Spirits, distribution of shops, &c., in the several Taluks and Towns during the year 1889-90.

Taluks and towns.	Population.	Area.	Number of shops opened.	Consumption. 20° under-proof.	30° under-proof.	60° under-proof.	Total reduced to proof strength.	Consumption per head (at proof).	Sale per shop (at proof).	Square miles per shop.	Population per shop.	Reported average selling price per gallon of 20° under-proof.	30° under-proof.	60° under-proof.	Remarks.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
Excise—Contract Distillery Supply System.															
Ganjam District.															
		SQ. MLS.		GALS.	GALS.	GALS.	GALS.	GALS.	GALS.			RS. A. P.	RS. A. P.	RS. A. P.	
Berhampore	484,173	1,295	448	206	1,287	29,943	13,043	·027	29	2·9	1,081	5 10 2	4 4 0	2 5 0	
Berhampore town ..	23,599	5	22	65	4,330	1,325	3,613	·153	164	·2	1,073	5 0 0	4 8 0	2 12 0	
Goomsur	689,814	1,166	115	105	513	9,825	4,373	·006	38	10·1	5,998	6 3 9	4 5 5	2 0 9	
Chicacole	305,715	640	152	..	315	9,416	3,987	·013	26	4·2	2,011	..	4 11 1	2 15 9	
Total ..	1,503,301	3,106	737	376	6,445	50,509	25,016	·017	34	4·2	2,040	5 11 1	4 7 3	2 6 6	
Vizagapatam District.															
Anakápallo	131,637	313	21	..	1,770	..	1,239	·009	59	14·9	6,268	..	4 1 8	..	
Bimlipatam	97,685	207	14	..	1,055	..	739	·007	53	14·8	6,977	..	3 0 0	..	
Bimlipatam town ..	8,582	4	12	8	12,281	2	8,603	1·002	717	·3	715	2 12 0	2 4 5	1 5 0	
Bobbili	139,974	227	8	..	..	635	254	·002	32	28·4	17,496	..	..	2 2 4	
Chipurupalle	138,896	535	19	..	321	887	579	·004	30	28·2	7,310	..	4 8 0	2 8 0	
Gajapatinagar	116,771	348	15	..	64	325	175	·001	12	23·2	7,784	..	3 10 2	2 1 3	
Golgonda	97,748	161	15	..	1,278	..	895	·009	60	10·7	6,516	..	4 2 8	..	
Pálkonda	200,232	165	25	..	..	1,200	480	·002	19	6·6	8,009	..	..	1 14 8	
Párvatipur	111,414	91	13	..	220	920	522	·004	40	7·0	8,570	..	2 9 0	1 7 5	
Sarvasiddhi	131,754	347	19	2	1,409	3	989	·007	52	18·3	6,934	4 0 0	3 14 9	2 4 0	
Sálúr	80,466	64	13	..	230	1,565	787	·009	61	4·9	6,189	..	3 9 7	2 0 11	
Srungavarapukóta ..	126,610	102	15	..	163	25	124	·001	8	6·8	8,440	..	2 12 11	1 9 8	
Viravilli	176,052	504	43	..	1,605	150	1,183	·007	28	11·7	4,094	..	3 15 4	2 4 2	
Vizagapatam	55,146	139	13	..	800	..	560	·010	43	10·7	4,242	..	4 2 9	..	
Vizagapatam town ..	30,291	3	17	28	8,601	..	6,043	·199	355	·2	1,781	5 4 0	4 8 0	..	
Vizianagrum	124,033	202	8	..	250	..	175	·001	22	32·8	15,579	..	3 8 0	..	
Vizianagrum town ..	22,677	5	17	44	12,249	..	8,610	·381	506	·3	1,328	3 0 0	2 7 7	..	
Total ..	1,790,468	3,477	287	82	42,296	5,712	31,957	·017	111	12·1	6,238	3 9 8	3 2 6	1 12 10	

APPENDIX A—*cont.*

Statement showing the consumption of Country Spirits, distribution of shops, &c., in the several Taluks and Towns during the year 1889-90.

Taluks and towns.	Population.	Area.	Number of shops opened.	Consumption. 20° under-proof.	30° under-proof.	60° under-proof.	Total reduced to proof strength.	Consumption per head (at proof).	Sale per shop (at proof).	Square miles per shop.	Population per shop.	Reported average selling price per gallon of 20° under-proof.	30° under-proof.	60° under-proof.	Remarks.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
Renting System.															
Godávari District.															
		SQ. MLS.		GALS.	GALS.	GALS.	GALS.	GALS.	GALS.			RS. A. P.	RS. A. P.	RS. A. P.	
Rámachandrapuram ..	220,780	400	196	..	..	21,090	8,436	·038	43	2·0	1,126	..	..	1 8 0	
Amalápuram	227,157	506	165	..	..	20,200	8,080	·036	49	3·1	1,377	..	..	1 8 0	
Narsápur	200,153	437	187	..	..	37,206	14,883	·074	80	2·3	1,070	..	..	1 8 0	
Tanuku	188,306	371	210	..	..	27,708	11,083	·059	53	1·8	897	..	..	1 8 0	
Bhimavaram	108,599	321	117	..	..	34,156	13,662	·126	117	2·7	928	..	..	1 8 0	
Rajahmundry	105,416	432	84	..	..	21,188	8,475	·080	101	5·1	1,255	..	..	1 8 0	
Rajahmundry town ..	43,892	49	8	..	..	34,296	13,718	·312	1,715	6·1	5,486	..	..	1 8 0	
Peddápuram	124,314	552	108	..	..	19,260	7,704	·062	71	5·1	1,151	..	..	1 8 0	
Ellore	103,801	654	163	..	..	43,153	17,261	·166	106	4·0	637	..	..	1 8 0	
Ellore town	45,507	75	27	..	..	57,853	23,141	·508	857	2·8	1,685	..	..	1 8 0	
Yernagúdem	159,364	1,107	165	..	..	45,722	18,289	·115	111	6·7	966	..	..	1 8 0	
Cocanada	101,075	126	77	..	..	42,831	17,133	·169	223	1·6	1,313	..	..	1 8 0	
Pithápuram	68,161	200	42	..	..	10,668	4,267	·063	102	4·8	1,623	..	..	1 8 0	
Tuni	66,544	320	41	..	239	3,159	1,431	·022	35	7·8	1,623	..	2 10 0	1 8 0	
Total ..	1,744,957	5,550	1,590	..	239	418,490	167,563	·095	105	3·5	1,097	..	2 10 0	1 8 0	
Excise—Contract Distillery Supply System.															
Kistna District.															
Guntúr	116,437	487	70	14	16,422	..	11,507	·099	164	7·0	1,663	..	3 12 0	..	
Guntúr town	19,646	13	6	52	9,999	..	7,041	·358	1,174	2·2	3,274	..	4 6 4	..	
Palnád	125,799	1,057	86	1,008	10,810	..	8,373	·066	97	12·3	1,463	..	4 8 0	..	
Narasaraopet	128,791	712	97	4,393	10,751	..	8,106	·063	84	7·3	1,326	4 8 0	3 12 0	..	
Sattenapalle	110,290	714	109	726	9,258	..	9,995	·090	92	8·4	1,012	4 8 0	4 5 0	..	
Nandigáma	107,288	649	70	..	17,071	..	11,950	·111	171	9·3	1,533	..	3 12 0	..	
Bezváda	73,559	530	46	..	7,578	108	5,348	·072	116	11·5	1,599	..	2 8 9 to 3 12 0	1 8 0 to 2 4 0	
Bezváda town	9,336	4	9	..	13,892	..	9,724	1·050	1,081	·4	1,037	..	3 12 0	..	
Vinukonda	66,977	666	35	26,620	1,951	186	1,987	·030	57	19·0	1,914	..	3 12 0 to 4 2 0	..	
Masulipatam town ..	35,056	4	12	684	1,563	..	22,390	·639	1,866	·3	2,921	3 12 0	3 5 4	..	
Total ..	793,179	4,836	540	33,497	99,295	294	96,421	·122	177	8·8	1,469	..	3 13 9	..	

APPENDIX A—*cont.*

Statement showing the consumption of Country Spirits, distribution of Shops, &c., in the several Taluks and Towns during the year 1889-90.

Taluks and towns.	Population.	Area.	Number of shops opened.	Consumption. 20° under-proof.	30° under-proof.	60° under-proof.	Total reduced to proof strength.	Consumption per head (at proof).	Sale per shop (at proof).	Square miles per shop.	Population per shop.	Reported average selling price per gallon of 20° under-proof.	30° under-proof.	60° under-proof.	Remarks.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
RENTING SYSTEM.															
Kistna District—cont.															
		SQ. MLS.		GALS.	GALS.	GALS.	GALS.	GALS.				RS. A. P.	RS. A. P.	RS. A. P.	
Répalle	184,340	644	242	..	50	39,847	15,974	·087	66	2·6	762	..	2 10 0 to 3 0 0	1 8 0	The average selling price for the whole district is Rs. 3-6-4 per gallon of 30° under proof.
Bápatla	151,736	679	124	..	..	50,623	20,249	·133	163	5·5	1,224	..	..	1 8 0	
Gudiváda	99,233	596	294	..	..	130,601	52,240	·526	178	2·0	338	..	..	1 8 0	
Bandar	140,426	698	359	..	..	79,632	31,853	·227	89	1·9	391	..	..	1 8 0	
Núzvid	125,165	694	311	..	..	54,318	21,727	·174	70	2·2	402	..	..	1 8 0	
Vissannapet	54,401	324	41	..	2,570	8,906	5,362	·099	131	7·9	1,327	..	2 10 0	1 8 0	
Total ..	755,301	3,635	1,371	..	2,620	363,927	147,405	·195	108	2·7	551	..	2 10 0	1 8 0	
EXCISE—PRIVATE DISTILLERY SUPPLY SYSTEM.															
Nellore District.															
Nellore	136,235	613	56	..	6,485	..	4,540	·033	81	11·0	2,433	..	4 5 0 to 4 9 0	..	
Nellore town	27,505	25	31	..	19,689	..	13,782	·501	445	·8	887	..	3 13 0	..	
Gúdúr	120,591	892	59	..	5,286	..	3,700	·030	63	15·1	2,044	..	5 0 0	..	
Gúdúr town	4,862	18	4	..	477	..	334	·069	83	4·5	1,215	..	5 0 0	..	
Ongole	188,593	797	69	..	7,083	..	4,958	·026	72	11·5	2,733	..	4 15 0 to 5 0 0	..	
Kandukúr	126,757	787	31	..	2,671	..	1,870	·015	60	25·4	4,089	..	4 15 0 to 5 0 0	..	
Kavali	72,913	548	25	..	1,241	..	869	·012	35	22 0	2,916	..	4 11 0 to 5 0 0	..	
Atmakúr	87,752	638	31	..	1,629	..	1,140	·013	37	21·0	2,831	..	5 0 0	..	
Udayagiri	86,326	850	26	..	913	..	639	·007	25	33·0	3,320	..	4 7 0 to 4 14 0	..	
Venkatagiri	41,915	426	12	..	2,490	..	1,743	·042	145	35·5	3,493	..	4 8 0 to 4 13 0	..	
Darsi	68,164	616	18	..	1,659	..	1,161	·017	65	34·2	3,787	..	4 8 0 to 4 9 0	..	
Pólúr	44,496	355	13	..	2,741	..	1,919	·043	148	27·0	3,423	..	5 0 0	..	
Rápúr	49,774	596	10	..	736	..	515	·010	52	59·6	4,977	..	5 0 0	..	
Kanigiri	108,761	1,014	18	..	1,086	..	760	·007	42	56·0	6,042	..	4 8 0	..	
Podili	55,592	564	21	..	1,003	..	702	·013	33	27·0	2,617	..	4 9 0 to 4 10 0	..	
Total ..	1,220,236	8,739	424	..	55,189	..	38,632	·032	91	20·0	2,878	..	4 7 4	..	

APPENDIX A—*cont.*

Statement showing the consumption of Country Spirits, distribution of shops, &c., in the several Taluks and Towns during the year 1889-90.

Taluks and towns.	Population.	Area.	Number of shops opened.	Consumption. 20° under-proof.	30° under-proof.	60° under-proof.	Total reduced to proof strength.	Consumption per head (at proof).	Sale per shop (at proof).	Square miles per shop.	Population per shop.	Reported average selling price per gallon of 20° under-proof.	30° under-proof.	60° under-proof.	Remarks.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
EXCISE—PRIVATE DISTILLERY SUPPLY SYSTEM—*cont.*															
Cuddapah District.															
		SQ. MLS.		GALS.	GALS.	GALS.	GALS.	GALS.	GALS.			RS. A. P.	RS. A. P.	RS. A. P.	
Badvél	82,445	755	23	..	1,643	..	1,150	·013	50	32·8	3,585	..	4 4 0 to 6 0 0	..	
Proddutur	90,653	487	67	50	5,308	..	3,756	·041	65	7·2	1,353	6 12 0	4 1 5 to 5 1 6	..	
Sidhout	59,076	610	28	183	3,189	..	2,379	·040	85	21·7	2,110	4 8 0	4 5 11 to 4 8 6	..	
Pullampet	134,366	979	53	34	8,002	..	5,629	·041	106	18·2	2,535	5 0 0	3 11 9 to 4 0 8	..	
Cuddapah	128,471	742	73	151	6,727	..	4,829	·037	66	10·2	2,039	5 4 0	3 4 7 to 4 4 2	..	
Cuddapah town	18,982	18	16	50	8,622	..	6,076	·320	379	1·1	1,186	5 4 0	4 7 0	..	
Jammalamadugu	91,958	616	92	2,224	4,613	..	5,088	·055	55	6·6	999	6 12 0	4 1 4 to 5 2 3	..	
Pulivendla	95,617	701	72	286	3,451	..	2,645	·027	37	9·7	1,328	6 0 0	4 5 2 to 4 5 1	..	
Ráyachóti	92,541	998	58	153	4,106	..	2,996	·032	52	17·1	1,596	4 12 0	4 6 0 to 4 8 0	..	
Kadiri	116,252	1,165	76	4,283	574	..	3,628	·032	50	18·6	1,530	5 0 0	4 10 7 to 4 12 0	..	
Váyalpád	104,462	831	74	2,204	3,624	..	4,300	·041	58	11·0	1,412	4 8 0	3 12 0 to 4 4 0	..	
Madanapalle	106,215	843	46	2,662	1,628	..	3,269	·030	71	18·3	2,333	4 8 0	3 15 0 to 4 4 7	..	
Total ..	1,121,038	8,745	678	12,380	51,487	..	45,945	·041	68	12·9	1,653	4 15 10	4 5 10	..	

APPENDIX A—*cont.*

Statement showing the consumption of Country Spirits, distribution of shops, &c., in the several Taluks and Towns during the year 1889-90.

Taluks and towns.	Population.	Area.	Number of shops opened.	Consumption. 20° under-proof.	30° under-proof.	60° under-proof.	Total reduced to proof strength.	Consumption per head (at proof).	Sale per shop (at proof).	Square miles per shop.	Population per shop.	Reported average selling price per gallon of 20° under-proof.	30° under-proof.	60° under-proof.	Remarks.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
							EXCISE—PRIVATE DISTILLERY SUPPLY SYSTEM—*cont.*								
							Anantapur District.								
		SQ. MLS.		GALS.	GALS.	GALS.	GALS.	GALS.	GALS.			RS. A. P.	RS. A. P.	RS. A. P.	
Anantapur	86,909	859	73	102	3,390	..	2,454	·030	34	11·8	1,190	5 0 0	3 15 9 to 4 4 4	..	
Anantapur town	4,907	9	1	150	2,400	..	1,800	·360	1,800	9·0	4,907	6 0 0	4 7 5	..	
Gooty	105,224	1,002	117	7,849	7,313	..	11,398	·100	97	8·7	899	4 12 0	4 2 6 to 4 6 9	..	
Gooty town	5,373	8	1	..	1,581	..	1,107	·200	1,107	8·0	5,373	..	4 8 0	..	
Tadpatri	90,379	580	81	4,225	3,968	..	6,158	·060	76	7·2	1,116	4 14 0	4 5 10 to 4 6 3	..	
Tadpatri town	8,585	11	1	2,726	187	..	2,312	·260	2,312	11·0	8,585	5 0 0	4 6 1	..	
Dharmavaram	97,106	1,192	72	1,687	3,942	..	4,109	·040	57	16·6	1,348	4 8 0	3 15 0 to 4 7 9	..	
Penukonda	73,023	655	45	..	4,550	..	3,185	·040	71	14·6	1,622	..	4 8 0	..	
Hindupur	73,270	425	20	..	1,900	..	1,330	·010	66	21·3	3,663	..	4 8 0	..	
Madakasira	55,113	362	22	..	1,276	..	893	·010	41	16·5	2,505	..	4 8 0	..	
Total ..	599,889	5,103	433	16,739	30,507	..	34,746	·058	80	11·8	1,385	..	4 8 0	..	
							Bellary District.								
Bellary	95,477	917	50	99	5,961	..	4,252	·045	85	18·3	1,910	5 4 0	4 0 0 to 4 8 7	..	
Bellary Cantonment ..	53,460	8	40	1	48,490	..	33,944	·635	849	·2	1,337	5 8 0	4 8 0	..	
Hospet	74,767	477	32	..	4,207	..	2,945	·039	92	14·9	2,336	..	4 8 0	..	
Hospet town	10,219	3	4	..	3,806	..	2,664	·260	666	·7	2,555	..	4 8 0	..	
Kúdligi	74,690	839	21	..	1,114	..	780	·010	37	39·9	3,557	..	4 11 0 to 5 0 0	..	
Huvinahadagalli	75,672	631	17	..	1,230	..	861	·011	51	37·1	4,445	..	4 9 10	..	
Harpanahalli	70,620	534	13	..	1,230	..	861	·012	66	41·0	5,432	..	5 0 0	..	
Alúr	65,586	646	52	5,780	..	..	4,624	·070	89	12·4	1,261	5 15 4	..	..	
Adóni	99,644	785	61	6,224	..	..	4,979	·050	82	12·8	1,634	5 0 0 to 5 12 0	..	..	
Adóni town	22,441	2	10	150	6,431	..	4,622	·206	462	·2	2,244	5 0 0	4 13 4	..	
Rúyadrug	83,799	898	68	2,480	3,817	..	4,656	·056	69	13·2	1,232	4 8 0	3 15 0 to 4 6 0	..	
Total ..	726,275	5,740	368	14,734	76,286	..	65,188	·090	177	15·6	1,974	5 2 11	4 8 7	..	

APPENDIX A—*cont.*

Statement showing the consumption of Country Spirits, distribution of shops, &c., in the several Taluks and Towns during the year 1889-90.

Taluks and towns.	Population.	Area.	Number of shops opened.	Consumption. 20° under-proof.	30° under-proof.	60° under-proof.	Total reduced to proof strength.	Consumption per head (at proof).	Sale per shop (at proof).	Square miles per shop.	Population per shop.	Reported average selling price per gallon of 20° under-proof.	30° under-proof.	60° under-proof.	Remarks.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
							EXCISE—PRIVATE DISTILLERY SUPPLY SYSTEM—*cont.*								
							Kurnool District.								
		SQ. MLS.		GALS.	GALS.	GALS.	GALS.	GALS.	GALS.			RS. A. P.	RS. A. P.	RS. A. P.	
Pattikonda	105,438	1,134	160	10,752	102	..	8,673	·082	54	7·1	659	6 0 0	5 4 0	..	
Rámallakót	74,369	829	61	3,288	50	..	2,665	·035	44	13·6	1,219	4 8 0	3 12 0 to 4 4 0	..	
Kurnool town	20,329	5	8	4,087	..	..	3,270	·161	409	·6	2,541	4 8 0	4 0 0	..	
Nandikótkur	72,741	1,323	48	2,923	14	..	2,348	·032	49	27·6	1,515	5 8 0	4 4 0 to 5 4 0	..	
Nandyál and Sirvél taluks including Nandyál town.	135,479	1,517	126	4,262	4,724	..	6,716	·041	53	12·0	1,075	5 12 0	4 4 0	..	
Koilkuntla	76,296	571	64	3,699	100	..	3,029	·040	47	8·9	1,192	5 12 0	3 12 0 to 5 0 0	..	
Total ..	484,652	5,379	467	29,011	4,990	..	26,701	·055	57	11·5	1,037	..	4 8 0	..	
							RENTING SYSTEM.								
Cumbum	109,851	1,044	142	..	156	2,107	952	·008	71	7·4	773	..	3 2 0	1 8 0	
Márkápur	84,048	1,110	119	..	3,460	3,418	3,789	·045	32	9·3	706	..	2 13 0	1 13 0	
Total ..	193,899	2,154	261	..	3,616	5,525	4,741	·024	18	8·3	743	..	..	..	

APPENDIX A—*cont.*

Statement showing the consumption of Country Spirits, distribution of shops, &c., in the several Taluks and Towns during the year 1889-90.

Taluks and towns.	Population.	Area.	Number of shops opened.	Consumption: 20° under-proof.	Consumption: 30° under-proof.	Consumption: 60° under-proof.	Consumption: Total reduced to proof strength.	Consumption per head (at proof).	Sale per shop (at proof).	Square miles per shop.	Population per shop.	Reported average selling price per gallon of: 20° under-proof.	Reported average selling price per gallon of: 30° under-proof.	Reported average selling price per gallon of: 60° under-proof.	Remarks.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
EXCISE—PRIVATE DISTILLERY SUPPLY SYSTEM—*cont.*															
Madras Town Circle.															
		SQ. MLS.		GALS.	GALS.	GALS.	GALS.	GALS.	GALS.			RS. A. P.	RS. A. P.	RS. A. P.	
Madras City	405,848	27	53	574	84,975	..	59,942	·148	1,131	·5	7,658	6 0 0	5 0 0	..	
The outside shops ..	12,246	3	6	..	7,392	..	5,174	·423	862	·5	2,041	..	4 10 0	..	
Cantonment shops ..	23,790	6	3	..	10,873	..	7,611	·319	2,537	2·0	7,930	..	4 10 0	..	
Poonamallee Revenue village.	2,849	1	1	..	1,162	..	814	·285	814	1·0	2,849	..	4 10 0	..	
The rest of the Saidápet taluk.	165,695	332	71	..	16,629	..	11,640	·070	164	4·7	2,334	..	4 10 0	..	
Total ..	610,428	369	134	574	121,031	..	85,181	·139	635	2·8	4,555	6 0 0	4 14 0	..	
Chingleput District.															
Ponnéri	107,543	347	53	..	11,202	..	7,841	·072	148	6·0	2,029	..	4 10 0 to 5 0 0	..	
Tiruvallúr	137,082	505	19	..	6,434	..	4,539	·033	239	26·6	7,215	..	4 12 0 to 5 0 0	..	
Tiruvallúr town	6,242	2	3	..	1,509	..	1,056	·169	352	·6	2,080	..	5 0 0	..	
Conjeeveram	148,374	505	81	..	7,446	..	5,212	·035	64	6·2	1,831	..	4 8 3 to 4 8 11	..	
Conjeeveram town ..	37,275	9	19	20	10,196	..	7,153	·191	376	·5	1,961	..	4 8 0	..	
Chingleput	111,601	435	30	..	2,468	..	1,728	·015	57	14·5	3,720	..	4 8 5 to 4 12 0	..	
Chingleput town ..	5,617	1	3	..	2,332	..	1,633	·290	544	·3	1,872	..	4 12 10	..	
Madurántakam	223,067	696	50	..	3,253	..	2,277	·010	45	13·9	4,461	..	4 10 0 to 4 12 0	..	
Total ..	776,801	2,500	313	20	44,890	..	31,439	·040	100	7·9	2,481	..	4 12 2	..	

APPENDIX A—*cont.*

Statement showing the consumption of Country Spirits, distribution of shops, &c., in the several Taluks and Towns during the year 1889-90.

Taluks and towns.	Population.	Area.	Number of shops opened.	Consumption: 20° under-proof.	Consumption: 30° under-proof.	Consumption: 60° under-proof.	Consumption: Total reduced to proof strength.	Consumption per head (at proof).	Sale per shop (at proof).	Square miles per shop.	Population per shop.	Reported average selling price per gallon of: 20° under-proof.	Reported average selling price per gallon of: 30° under-proof.	Reported average selling price per gallon of: 60° under-proof.	Remarks.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
EXCISE—PRIVATE DISTILLERY SUPPLY SYSTEM—*cont.*															
North Arcot District.															
		SQ. MLS.		GALS.	GALS.	GALS.	GALS.	GALS.	GALS.			RS. A. P.	RS. A. P.	RS. A. P.	
Chittoor	166,098	670	73	..	8,430	..	5,901	·035	81	9·2	2,275	..	4 9 to 4 8 0	..	
Chittoor town	5,809	1	9	49	6,231	..	4,401	·758	489	·1	645	3 8 8 to 4 8 0	3 0 0 to 4 8 0	..	
Chandragiri	79,919	436	47	..	6,956	..	4,869	·061	104	9·3	1,700	..	5 0 0 to 6 0 0	..	
Tirupati town	13,232	112	5	..	5,159	..	3,611	·273	722	22·4	2,646	..	6 0 0	..	
Palmanér	41,815	447	19	2,675	20	..	2,154	·051	113	23·5	2,201	4 5 6 to 4 10 0	4 5 6	..	
Gudiyátam	144,005	445	59	..	5,419	..	3,793	·026	64	7·5	2,441	..	4 6 0	..	
Gudiyátam town	10,641	1	8	..	2,735	..	1,915	·180	239	·1	1,330	..	4 0 0 to 4 8 0	..	
Vellore	132,725	450	57	..	7,959	..	5,571	·042	98	7·9	2,328	..	4 7 5 to 4 7 10	..	
Vellore town	37,491	4	17	..	21,098	..	14,769	·394	869	·2	2,205	..	4 0 0 to 4 8 0	..	
Pólúr	106,818	443	50	..	6,730	..	4,711	·044	94	8·9	2,136	..	4 8 0	..	
Wandiwash	148,100	466	48	..	3,820	..	2,674	·018	56	9·7	3,085	..	3 14 2 to 4 8 0	..	
Arcot	136,670	429	48	..	5,419	..	3,793	·028	79	8·9	2,847	..	4 0 0 to 4 8 0	..	
Arcot town	10,718	3	6	..	3,556	..	2,489	·232	415	·5	1,786	..	3 0 0 to 4 8 0	..	
Wálajápet *	199,177	484	101	136	21,438	..	15,115	·076	150	4·8	1,972	5 4 0	3 0 0 to 4 8 0	..	* The whole taluk was leased by shops.
Kárvetnagar	275,830	943	105	..	15,727	..	11,009	·040	105	9·0	2,627	..	4 8 0 to 6 0 0	..	
Kálahasti	118,022	874	50	..	4,823	..	3,376	·029	67	17·5	2,360	..	5 0 0 to 6 0 0	..	
Kangundi	45,184	342	18	..	3,195	..	2,237	·049	124	19·0	2,510	..	4 8 0	..	
Punganúr	72,143	523	23	3,440	..	..	2,752	·038	120	22·7	3,136	4 6 0	..	..	
Arni	68,605	182	24	..	3,460	..	2,422	·035	101	7·6	2,858	..	4 8 0	..	
Arni town	4,812	1	7	10	4,007	..	2,813	·584	402	·1	687	4 12 0	3 0 0 to 4 8 0	..	
Total ..	1,817,814	7,256	774	6,310	1,36,182	..	1,00,375	·055	129	9·4	2,349	..	4 12 0	..	

APPENDIX A—*cont.*

Statement showing the consumption of Country Spirits, distribution of shops, &c., in the several Taluks and Towns during the year 1889-90.

Taluks and towns.	Population.	Area.	Number of shops opened.	Consumption. 20° under-proof.	30° under-proof.	60° under-proof.	Total reduced to proof strength.	Consumption per head (at proof).	Sale per shop (at proof).	Square miles per shop.	Population per shop.	Reported average selling price per gallon of 20° under-proof.	30° under-proof.	60° under-proof.	Remarks.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
EXCISE—PRIVATE DISTILLERY SUPPLY SYSTEM—*cont.*															
South Arcot District.		SQ. MLS.		GALS.	GALS.	GALS.	GALS.	GALS.	GALS.			RS. A. P.	RS. A. P.	RS. A. P.	
Tindivanam	264,261	816	167	..	12,577	..	8,804	·033	53	5·0	1,582	..	3 15 11	..	
Tiruvannámalai	153,222	944	160	..	14,048	..	9,834	·064	61	6·0	957	..	4 7 3	..	
Tirukoilúr	206,489	580	142	..	15,825	..	11,078	·053	78	4·0	1,454	..	4 8 0 to 4 14 0	..	
Villupuram	243,896	508	149	..	25,237	..	17,666	·072	118	3·0	1,637	..	3 0 0 to 4 0 0	..	
Cuddalore	234,806	440	87	..	25,718	..	18,003	·077	207	5·0	2,698	..	2 4 0 to 4 0 0	..	
Cuddaloro town	43,545	11	35	..	13,022	..	9,115	·209	260	·3	1,244	..	3 12 0	..	
Panruti town	20,172	8	9	..	14,802	..	10,361	·513	1,151	·9	2,241	..	3 0 0	..	
Vriddáchalam	187,068	566	127	..	16,850	..	11,795	·063	92	4·0	1,473	..	4 8 0	..	
Kallakurchi	196,029	607	153	..	12,109	..	8,476	·043	55	4·0	1,281	..	4 8 0	..	
Chidambaram	245,413	387	112	..	12,209	..	8,546	·035	76	3·0	2,191	..	3 12 0 to 4 4 0	..	
Chidambaram town	19,837	6	16	..	6,060	..	4,242	·214	265	·4	1,240	..	3 0 0 to 3 8 0	..	
Total	1,814,738	4,873	1,157	..	168,457	..	117,920	·065	102	4·0	1,568	..	4 1 11	..	
Tanjore District.															
Tanjore	311,868	662	40	..	7,416	..	5,191	·016	130	16·6	7,797	..	4 0 0 to 4 8 0	..	
Tanjore town	54,745	8	30	58	12,183	4	8,576	·150	286	·3	1,825	..	4 0 0	..	
Tiruvádi do.	8,473	2	2	..	851	..	596	·070	298	1·0	4,237	..	4 4 5	..	
Kumbakónam	320,625	311	68	..	6,587	..	4,611	·014	68	4·6	4,715	..	4 0 0 to 4 8 0	..	
Kumbakónam town	50,098	3	23	128	11,911	..	8,440	·160	367	·1	2,178	..	4 0 0	..	
Máyavaram	215,950	329	35	..	1,611	..	1,128	·005	32	9·4	6,170	..	4 0 0 to 4 4 0	..	
Máyavaram town	23,044	3	9	2	1,648	..	1,155	·050	128	·3	2,560	..	4 0 4	..	
Shiyáli	114,041	159	14	..	1,255	..	879	·007	63	11·4	8,146	..	4 3 8	..	
Nannilam	220,202	279	35	..	762	..	533	·002	15	7·9	6,291	..	4 8 0	..	
Negapatam	163,012	232	19	..	1,779	..	1,245	·007	66	12·2	8,580	..	3 12 0 to 4 8 0	..	
Negápatam town	53,855	7	18	..	11,792	..	8,254	·150	459	·3	2,992	..	3 15 10	..	
Tiruturaipándi	168,103	466	11	..	206	..	144	·001	13	42·3	15,282	..	4 8 0 to 4 12 0	..	
Mannárgudi	181,650	284	18	19	2,045	25	1,457	·008	81	15·8	10,092	..	3 8 0 to 4 4 0	..	
Patukóta	244,717	909	17	..	1,115	..	781	·003	46	53·5	14,395	..	4 8 0	..	
Total	2,130,383	3,654	339	207	61,161	29	42,990	·020	127	10·7	6,284	..	4 1 5	..	

APPENDIX A—*cont.*

Statement showing the consumption of Country Spirits, distribution of shops, &c., in the several Taluks and Towns during the year 1889-90.

Taluks and towns.	Population.	Area.	Number of shops opened.	Consumption. 20° under-proof.	30° under-proof.	60° under-proof.	Total reduced to proof strength.	Consumption per head (at proof).	Sale per shop (at proof).	Square miles per shop.	Population per shop.	Reported average selling price per gallon of 20° under-proof.	30° under-proof.	60° under-proof.	Remarks.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
EXCISE—PRIVATE DISTILLERY SUPPLY SYSTEM—*cont.*															
Trichinopoly District.		SQ. MLS.		GALS.	GALS.	GALS.	GALS.	GALS.	GALS.			RS. A. P.	RS. A. P.	RS. A. P.	
Trichinopoly	231,296	469	50	4	5,696	..	3,991	·017	79	9·4	4,626	..	3 12 3 to 4 8 0	..	
Trichinopoly town	84,449	10	22	348	21,630	..	15,419	·182	701	·5	3,839	..	4 1 10	..	
Śrírangam town	19,773	7	2	..	1,919	..	1,343	·067	671	3·5	9,886	..	4 8 0	..	
Kulitalai	201,990	879	45	..	2,498	..	1,749	·008	39	19·5	4,489	..	4 6 6 to 4 8 0	..	
Musiri	258,068	748	48	..	3,771	..	2,640	·010	55	15·6	5,376	..	4 8 0	..	
Perambalúr	172,281	686	59	..	4,463	..	3,117	·018	53	11·6	2,920	..	4 7 8 to 4 8 0	..	
Udayárpálaiyam	247,176	762	60	..	11,868	..	8,308	·034	138	12·7	4,119	..	4 7 4 to 4 8 0	..	
Total	1,215,033	3,561	286	352	51,835	..	36,567	·030	128	12·4	4,248	..	4 5 4	..	
Madura District.															
Madura	141,526	331	55	..	4,269	..	2,988	·021	54	6·0	2,573	..	4 0 3	..	
Madura town	73,807	4	24	..	19,272	..	13,490	·183	562	·2	3,075	..	3 0 0	..	
Tirumangalam	203,693	625	78	..	4,908	..	3,436	·016	44	8·0	2,611	..	4 3 11	..	
Melúr	132,537	628	34	..	1,714	..	1,200	·009	35	18·5	3,898	..	4 3 8	..	
Dindigul	290,601	1,069	67	..	6,107	..	4,275	·014	63	15·9	4,337	..	2 10 7	..	
Dindigul town	14,182	2	5	..	4,520	..	3,165	·223	633	·4	2,836	..	4 12 0	..	
Periyakulam	215,677	1,159	47	..	5,330	..	3,731	·017	79	24·6	4,589	..	5 5 6	..	
Periyakulam town	16,446	10	2	..	992	..	694	·042	347	5·0	8,223	..	5 2 9	..	
Palni	158,541	903	61	..	6,351	..	4,445	·028	72	14·8	2,599	..	4 14 4	..	
Palni town	12,974	7	3	..	940	..	658	·051	219	2·3	4,325	..	6 0 0	..	
Ramnad	481,608	2,112	168	..	12,102	..	8,471	·017	50	12·6	2,866	..	5 3 10	..	
Sivaganga	427,088	1,551	126	..	4,108	..	2,876	·007	22	12·3	3,389	..	4 11 2	..	
Total	2,168,680	8,401	670	..	70,613	..	49,429	·023	64	10·9	2,816	..	4 8 8	..	

APPENDIX A—*cont.*

Statement showing the consumption of Country Spirits, distribution of shops, &c., in the several Taluks and Towns during the year 1889-90.

Taluks and towns.	Population.	Area.	Number of shops opened.	Consumption. 20° under-proof.	30° under-proof.	60° under-proof.	Total reduced to proof strength.	Consumption per head (at proof).	Sale per shop (at proof).	Square miles per shop.	Population per shop.	Reported average selling price per gallon of 20° under-proof.	30° under-proof.	60° under-proof.	Remarks.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
EXCISE—PRIVATE DISTILLERY SUPPLY SYSTEM—*cont.*															
Tinnevelly District.		SQ. MLS.		GALS.	GALS.	GALS.	GALS.	GALS.	GALS.			RS. A. P.	RS. A. P.	RS. A. P.	
Tinnevelly	130,193	325	58	..	3,595	..	2,516	·019	43	5·6	2,244	..	3 14 8 to 4 2 8	..	
Tinnevelly town	23,221	1	6	..	1,176	..	824	·035	137	·2	3,870	..	4 8 0	..	
Palamcottah town ..	17,964	1	5	11	1,217	..	861	·048	172	·2	3,593	5 0 0	4 8 0	..	
Nángunéri	174,347	665	56	..	636	1,309	969	·005	17	11·9	3,113	..	3 6 6 to 3 10 10	2 8 0	
Ambásamudram	165,152	569	54	..	2,183	..	1,528	·009	28	10·5	3,058	..	3 9 7 to 4 0 0	..	
Tenkási	140,405	361	31	..	1,180	..	826	·005	27	11·6	4,529	..	3 6 7 to 4 0 0	..	
Sankaranainárkoil ..	181,064	712	49	..	2,811	..	1,968	·010	40	14·5	3,695	..	4 8 0 to 5 0 0	..	
Srívilliputur	163,608	571	37	..	2,136	..	1,495	·009	40	15·4	4,424	..	4 7 0 to 4 14 8	..	
Sátúr	150,886	548	64	..	5,011	..	3,508	·023	55	8·5	2,357	..	4 0 0 to 4 1 0	..	
Otapidáram	253,516	1,072	117	..	8,232	..	5,762	·022	49	9·1	2,166	..	3 10 5 to 4 4 6	..	
Tuticorin town	16,281	3	9	12	7,925	..	5,557	·341	617	0·3	1,809	6 0 0	3 15 0	..	
Tenkarai	283,110	553	97	..	3,706	..	2,594	·009	27	5·7	2,918	..	3 15 9 to 4 1 1	..	
Total ..	1,699,747	5,381	583	23	39,808	1,309	28,408	·017	49	9·2	2,926	5 8 0	3 15 8	2 8 0	

APPENDIX A—*cont.*

Statement showing the consumption of Country Spirits, distribution of shops, &c., in the several Taluks and Towns during the year 1889-90.

Taluks and towns.	Population.	Area.	Number of shops opened.	Consumption. 20° under-proof.	30° under-proof.	60° under-proof.	Total reduced to proof strength.	Consumption per head (at proof).	Sale per shop (at proof).	Square miles per shop.	Population per shop.	Reported average selling price per gallon of 20° under-proof.	30° under-proof.	60° under-proof.	Remarks.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
EXCISE—PRIVATE DISTILLERY SUPPLY SYSTEM—*cont.*															
Coimbatore District.		SQ. MLS.		GALS.	GALS.	GALS.	GALS.	GALS.	GALS.			RS. A. P.	RS. A. P.	RS. A. P.	
Coimbatore *	228,837	801	50	5,232	1,207	..	5,031	·022	101	16·0	4,577	5 4 0	4 8 4 to 4 12 10	..	* The whole taluk was leased by shops.
Coimbatore town * ..	38,967	3	19	7,112	..	..	5,689	·146	299	·2	2,051	5 4 0	4 9 6	..	
Satyamangalam	151,313	1,174	46	4,052	..	..	3,242	·021	70	25·5	3,289	6 0 0	5 1 1 to 5 4 0	..	
Kollegál	77,522	1,062	51	..	4,340	..	3,028	·039	60	20·8	1,520	..	4 13 6 to 5 5 10	..	
Pollâchi	172,909	710	54	2,937	480	..	2,686	·016	50	13·1	3,202	5 5 4	4 4 0 to 4 14 7	..	
Erode	185,805	587	51	1,276	2,029	..	2,441	·013	48	11·5	3,643	5 10 8	4 6 0 to 4 12 1	..	
Erode town	9,864	11	8	10	1,606	..	1,132	·115	142	1·4	1,233	5 4 0	5 0 0	..	
Bhavâni	94,123	722	32	1,949	517	..	1,921	·020	60	22·5	2,941	6 0 0	4 11 0 to 5 4 3	..	
Palladam	213,391	742	99	1,937	4,536	..	4,725	·022	48	7·5	2,155	6 0 0	5 6 7 to 5 8 11	..	
Dhárápuram	195,232	835	59	3,603	..	..	2,832	·015	49	14·2	3,309	7 0 0	..	..	
Karúr	167,950	611	59	..	5,058	..	3,541	·021	60	10·4	2,847	..	4 0 0	..	
Karúr town	9,205	1	8	..	2,472	..	1,730	·188	216	·1	1,151	..	4 6 5	..	
Udamalpet	112,572	583	50	4,787	447	..	4,143	·037	83	11·7	2,251	6 0 0	5 1 11 to 5 4 9	..	
Total ..	1,657,690	7,842	586	32,895	22,692	..	42,201	·025	72	13·4	2,829	5 9 6	4 14 4	..	
Nilgiri District.															
Nílgiris	91,034	957	46	5,924	34,245	..	28,710	·315	624	20·8	1,979	..	5 4 0 to 7 0 0	..	

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APPENDIX A—*cont.*

Statement showing the consumption of Country Spirits, distribution of shops, &c., in the several Taluks and Towns during the year 1889-90.

Taluks and towns.	Population.	Area.	Number of shops opened.	Consumption: 20° under-proof.	Consumption: 30° under-proof.	Consumption: 60° under-proof.	Consumption: Total reduced to proof strength.	Consumption per head (at proof).	Sale per shop (at proof).	Square miles per shop.	Population per shop.	Reported average selling price per gallon of: 20° under-proof.	Reported average selling price per gallon of: 30° under-proof.	Reported average selling price per gallon of: 60° under-proof.	Remarks.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
EXCISE—PRIVATE DISTILLERY SUPPLY SYSTEM—*cont.*															
Salem District.															
Salem *	327,178	SQ. MLS. 1,072	103	GALS. 80	GALS. 26,466	GALS. ..	GALS. 18,591	GALS. ·057	GALS. 180	10·0	3,176	RS. A. P. 4 7 4	RS. A. P. 3 15 7	RS. A. P. ..	* The whole taluk was leased by shops.
Atúr	158,554	767	60	47	3,749	..	2,661	·017	44	13·0	2,643	5 0 0	4 8 0	..	
Námakal	254,577	715	68	..	4,589	..	3,213	·013	47	11·0	3,744	..	4 8 0	..	
Tiruchengód	191,328	637	60	93	3,796	..	2,732	·014	46	11·0	3,189	4 4 6	3 8 0 to 4 8 0	..	
Dharmapuri	135,826	937	81	..	9,450	..	6,614	·049	82	11·0	1,677	..	4 8 0	..	
Krishnagiri	120,929	657	76	50	7,249	..	5,114	·042	67	9·0	1,591	5 2 0	4 8 0	..	
Hosúr	131,770	1,218	44	4,086	..	..	3,269	·025	74	28·0	2,995	4 15 3 to 4 15 7	..	..	
Tirupatúr	140,273	737	62	109	7,455	..	5,306	·038	86	12·0	2,262	4 8 0	3 8 7 to 4 3 4	..	
Tirupatúr town	14,278	3	4	90	4,205	..	3,016	·211	754	·8	3,570	3 12 1	3 7 0	..	
Vániyambádi town ..	15,426	1	4	96	1,402	..	1,058	·069	264	·3	3,856	3 12 7	3 4 11	..	
Uttankarai	109,456	909	89	..	8,429	..	5,900	·054	66	10	1,230	..	4 7 8 to 4 10 9	..	
Total ..	1,599,595	7,653	651	4,651	76,790	..	57,474	·036	88	11·7	2,457	4 14 1	4 2 6	..	
EXCISE—DIRECT MANAGEMENT BY GOVERNMENT.															
South Canara District.															
Mangalore taluk	188,602	556	128	15	4,534	276	3,296	·010	26	4·3	1,473	4 8 0	3 0 0	1 8 0	The average selling price for the district is Rs. 3 per gallon of 30° under-proof.
Mangalore town	60,447	64	63	1,937	14,900	1	11,980	·190	190	1·0	959	3 12 0	3 0 0	1 8 0	
Total ..	249,049	620	191	1,952	19,434	277	15,276	·061	80	3·2	1,304	..	3 0 0	..	
RENTING SYSTEM.															
South Canara District.															
Késaragód	243,881	1,032	148	111	4,035	8,092	6,150	·020	42	6·9	1,648	3 12 0	3 0 0	1 8 0	
Uppinangadi	110,367	951	153	4,588	8,171	325	9,520	·080	62	·6	721	3 12 0	3 0 0	1 8 0	
Udipi	237,432	787	245	2	7,962	36,476	20,165	·080	82	3·2	969	2 12 0	2 12 0	1 8 0	
Coondapoor	115,113	512	155	139	1,234	22,714	10,061	·080	65	3·3	742	2 12 0	2 8 0	1 8 0	
Total ..	706,793	3,282	701	4,840	21,402	67,607	45,896	·060	65	4·7	1,080	..	..	..	

APPENDIX A—*cont.*

Statement showing the consumption of Country Spirits, distribution of shops, &c., in the several Taluks and Towns during the year 1889-90.

Taluks and towns.	Population.	Area.	Number of shops opened.	Consumption: 20° under-proof.	Consumption: 30° under-proof.	Consumption: 60° under-proof.	Consumption: Total reduced to proof strength.	Consumption per head (at proof).	Sale per shop (at proof).	Square miles per shop.	Population per shop.	Reported average selling price per gallon of: 20° under-proof.	Reported average selling price per gallon of: 30° under-proof.	Reported average selling price per gallon of: 60° under-proof.	Remarks.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
EXCISE—PRIVATE DISTILLERY SUPPLY SYSTEM.															
Malabar District.															
The Wynaad taluk ..	83,091	SQ. MLS. 999	83	GALS. 10,995	GALS. ..	GALS. ..	GALS. 8,796	GALS. ·099	GALS. 106	12·0	1,061	RS. A. P. 6 0 0	RS. A. P. ..	RS. A. P. ..	
EXCISE—CONTRACT DISTILLERY SUPPLY SYSTEM.															
Malabar District.															
Chirakal	210,999	621	34	60	133	1,671	809	·004	24	18·3	6,205	4 0 0	3 8 0	1 8 0	The average selling price for the district is Rs. 3-6-6 per gallon of 30° under-proof.
Cannanore town	61,670	27	28	1,006	1,683	95	2,021	·032	72	1·0	2,203	4 4 0	3 8 0	1 12 0	
Kóttayam	100,090	411	46	116	105	2,514	1,172	·011	26	8·9	2,176	4 8 0	3 8 0	1 12 0	
Tellicherry town	65,685	51	17	1,690	..	152	1,413	·022	83	3·0	3,864	4 4 0	..	2 0 0	
Calicut	86,583	224	74	49	134	843	470	·005	6	4·4	1,170	5 4 0	3 12 7	1 14 0	
Calicut town	119,379	115	163	3,358	5,166	2,711	7,387	·062	45	·1	732	5 4 0	4 8 0	2 4 0	
Pálghat	259,701	318	137	7	359	3,883	1,810	·007	13	2·3	1,895	4 8 0	3 4 0	1 8 0	
Pálghat town	82,753	295	37	25	1,322	2,173	1,815	·022	49	8·0	2,237	4 8 0	3 12 0	1 14 0	
Total ..	986,860	2,062	536	6,311	8,902	14,042	10,897	·017	32	3·9	1,841	..	..	..	
RENTING SYSTEM.															
Malabar District.															
Cochin	17,161	2	22	..	3,673	..	2,571	·149	117	·1	780	..	1 10 9	..	
Kurumbranád	261,024	538	262	..	24	19,125	7,668	·029	29	2·1	996	..	3 1 0	1 12 0	
Ernád	296,143	811	115	10	1,327	21,793	9,654	·032	84	7·1	2,575	3 4 0	3 0 0	1 12 0	
Walawanád	308,102	963	164	1	1,104	36,545	15,392	·049	94	5·9	1,879	3 4 0	3 0 5	1 12 0	
Ponáni	392,654	390	156	180	1,228	15,502	7,204	·018	46	2·5	2,517	3 4 0	3 0 0	1 12 0	
Total ..	1,275,084	2,704	719	191	7,356	92,968	42,489	·033	59	3·8	1,773	..	..	..	

APPENDIX B.

STATEMENT showing the Selling Prices of Country Spirits per dram of 30° under-proof in the several tracts of the Madras Presidency during the year 1889-90.

Taluks.	Towns, Revenue Inspectors' ranges, &c.	Selling price per dram of 30° under-proof.
	Ganjam District.	A. P.
Ganjam district..	Ganjam (Tirastanam) ..	1 6
	Biridi, Humma, Pólúr, Kallikót and Atagadá.	1 6
	Purushottapúr and Mohiri, Suradá, Bodogada and Dhárákót.	1 6
	Goomsur	1 6
	Aska, Sérgadá, Chinna Kimedi and Pedda Kimedi.	1 4
	Mansurkóta	1 5
	Ichápur and Chikati ..	1 4
	Tarla, Tekkali and Parlákimedi.	1 9
	Chicacole and Narsannapet	1 6
	Berhampore town ..	1 6
	Average for Ganjam ..	1 6
	Vizagapatam District.	
Golgonda taluk..	Golgonda	1 5
Sarvasiddhi do. ..	Sarvasiddhi	1 4
Ankápalle. do. ..	Ankápalle	1 4
Vizagapatam taluk.	Vizagapatam	1 5
	Vizagapatam town ..	1 6
Bimlipatam taluk.	Bimlipatam	1 0
	Bimlipatam town	0 9
Vizianagrum taluk.	Vizianagrum	1 2
	Vizianagrum town ..	0 10
Chípurupalle taluk.	Chípurupalle	1 6
Viravalli taluk ..	Chódavaram portion ..	1 4
	Madugula do. ..	1 4
Srungavarapukóta taluk.	Srungavarapukóta portion.	0 11
	Gudiváda do.	0 11
Pálkonda taluk ..	Rajam portion	1 1
	Pálkonda do.	1 1
Gajapatinagaram taluk.	Gajapatinagaram portion.	1 1
	Devapalli do.	1 3
Sálúr taluk	Sálúr portion	1 3
	Rompilli portion	1 2
Bobbili do. ..	Bobbili do. ..	1 2
	Pedapanki do. ..	1 3
Párvatipur taluk.	Párvatipur portion ..	1 3
	Chinna Mirangi do. ..	0 10
	Average for Vizagapatam.	0 10
	Godávari District.	1 ½
Rámachendrapuram taluk.	Bikavól Revenue Inspr.'s range.	0 10½
	Anaparti do. ..	0 10½
	Alamur do. ..	0 10½
	Rámachendrapuram do. ..	0 10½
Amalápuram taluk.	Bendamurlanka Revenue Inspr.'s range.	0 10½
	Polavaram do. ..	0 10½
	Amalápuram do. ..	0 10½
	Rali do. ..	0 10½
Rajahmundry taluk.	Rajahmundry Tahsildar's range.	0 10½
	Rajahmundry Deputy Tahsildar's range.	0 10½
	Rajahmundry town ..	0 10½
	Achanta Revenue Inspr.'s range.	0 10½
Narsápur taluk ..	Narsápur do. ..	0 10½
	Sivakodu do. ..	0 10½
	Kadali do. ..	0 10½
Bhímavaram taluk.	*Godávari District*—cont.	
	Lankalakoderu Revenue Inspr.'s range.	0 10½
	Konitivada do. ..	0 10½
	Viravasaram do. ..	0 10½
	Vissakoderu do. ..	0 10½
	Bhimavaram do. ..	0 10½
	Mogallu do. ..	0 10½
	Unáj do. ..	0 10½
	Pedamiram do. ..	0 10½
	Kakinada do. ..	0 10½
	Bondada do. ..	0 10½
	Ganapavaram do. ..	0 10½
	Akividu do. ..	0 10½
	Nidamarru do. ..	0 10½
Peddápuram taluk.	Peddápuram Rev. Inspr.'s range.	0 10½
	Vadisaleru do. ..	0 10½
	Lingamparti do. ..	0 10½
Cocanada division.	Sámalkót Rev. Inspr.'s range.	0 10½
	Cocanada do. ..	0 10½
	Coringa do. ..	0 10½
Pithápuram division.	Pithápuram Rev. Inspr.'s range.	0 10½
	Chebrole do. ..	0 10½
Tuni division ..	Tuni Rev. Inspr.'s range.	0 10½
	Tanuku do. ..	0 10½
	Attili do. ..	0 10½
	Pentapadu do. ..	0 10½
	Penugonda do. ..	0 10½
Ellore do. ..	Ellore Rev. Inspr.'s range.	0 10½
	Gundugoleru do. ..	0 10½
	Kamavarapukóta do. ..	0 10½
	Chintalapudi do. ..	0 10½
	Ellore town do. ..	0 10½
Yernágudem division.	Yernágudem Rev. Inspr.'s range.	0 10½
	Polavaram do. ..	0 10½
	Average for Godávari ..	0 10½
	Kistna District.	
Bandar taluk ..	Bantumilli khandam ..	0 10½
	Munjuluru do. ..	0 10½
	Pedana do. ..	0 10½
	Vadalamannad do. ..	0 10½
	Gúdúr do. ..	0 10½
	Bandar do. ..	0 10½
	Kódúr do. ..	0 10½
	Avanigadda do. ..	0 10½
	Tsallapalli do. ..	0 10½
	Kallepalli do. ..	0 10½
	Srikakulam do. ..	0 10½
	Kaza do. ..	0 10½
	Masulipatam town ..	0 10½
Répalle do. ..	Répalle khandam ..	1 1
	Pedapulivarur do. ..	0 10½
	Bhattiprolu do. ..	0 10½
	Rajavolu do. ..	0 10½
	Chandavolu do. ..	0 10½
	Nizampatam do. ..	0 10½
	Kuchinapudi do. ..	0 10½
	Inturu do. ..	0 10½
	Kolluru do. ..	0 10½
	Kollipara do. ..	0 10½
	Imani do. ..	0 10½
	Duggirala do. ..	0 10½
	Tenali do. ..	0 10½
	Peravali do. ..	0 10½
Gudivada do. ..	Chenduru do. ..	0 10½
	Gudivada do. ..	0 10½
	Kykalore khandam ..	0 10½
	do. ..	0 10½

APPENDIX B—*cont.*

Statement showing the Selling Prices of Country Spirits per dram of 30° under-proof in the several tracts of the Madras Presidency during the year 1889-90.

Taluks.	Towns, Revenue Inspectors' ranges, &c.	Selling price per dram of 30° under-proof.
	Kistna District—cont.	A. P.
Názvíd division.	Villages north of Ellore canal.	0 10½
	Villages south of Ellore canal.	0 10½
Vissannapet division.	Vissannpet division ..	0 10½
Guntúr taluk ..	Paratipadu Rev. Inspr.'s firka.	1 3
	Tadikonda do. ..	1 3
	Mangalagiri do. ..	1 3
	Guntúr town	1 5
	Pedakarapaud Rev. Inspr.'s firka.	1 5
Sattenapalle taluk.	Sattenapalle do. ..	1 5
	Krósúr do. ..	1 5
Narsaraopet taluk.	Narsaraopet khandam ..	1 3
	Marutur do. ..	1 3
	Rompicherla do. ..	1 3
Vinukonda taluk.	Vinukonda khandam ..	1 5
	Pamidicherla do. ..	1 3
	Pottur do. ..	1 3
Palnád do.	Addigoppala khandam ..	1 6
	Gurazala do ..	1 6
	Macherla do. ..	1 6
Nandigáma do.	Managala zemindari ..	1 0
	Lingagiri do. ..	1 3
	Jaggayapet Deputy Tahsildar's range.	1 3
	The rest of the taluk ..	1 3
Bezváda do.	Tadepalle village—Kottur.	0 10
	Kondapalle khandam ..	1 0
	Kankipadu do. ..	1 2
	Mylavaram do. ..	1 3
	Bezváda town	1 3
Bápatla do.	Bápatla Revenue Inspr.'s firka.	0 10½
	Ponnur do. ..	0 10½
	Paruchur do. ..	..
	Peddanandipadu khandam	0 10½
	Average for Kistna ..	1 1½
	Nellore District.	
Nellore taluk ..	First-class Rev. Inspr.'s range.	1 6
	Second-class do. ..	1 6
	Third-class do. ..	1 6
	Fourth-class do. ..	1 6
	Nellore town	1 3
Gúdúr do. ..	First-class Rev. Inspr.'s range.	1 8
	Second-class do. ..	1 8
	Third-class do. ..	1 8
	Fourth-class do. ..	1 8
	Gúdúr town	1 8
Rápúr do. ..	First-class Rev. Inspr.'s range.	1 8
	Second-class do. ..	1 8
	Third-class do. ..	..
Pólúr do. ..	East range	1 8
	West do.	1 8
Venkatagiri division.	East range	1 6
	West do.	1 7
Atmakúr taluk ..	First-class Rev. Inspr.'s range.	1 8
	Second-class do. ..	0 0
	Third-class do. ..	1 8
Udayagiri do.	First-class Rev. Inspr.'s range.	1 7½
	Second-class do. ..	..
	Third-class do. ..	1 6
Kávali taluk ..	*Nellore District*—cont.	
	First-class Rev. Inspr.'s range.	1 8
	Second-class do. ..	1 8
	Third-class do. ..	1 8
Ongole do.	First-class Rev. Inspr.'s range.	1 8
	Second-class do. ..	1 8
	Third-class do. ..	1 8
Kandukúr do.	First-class Rev. Inspr.'s range.	1 8
	Second-class do. ..	1 8
	Third-class do. ..	1 8
Kanigiri do.	First-class Rev. Inspr.'s range.	1 6
	Second-class do. ..	1 6
	Third-class do. ..	0 0
Podili division ..	North range	1 7
	South do.	1 6
Darsi do. ..	East range	1 6
	West do.	1 6
	Average for Nellore ..	1 6
	Cuddapah District.	
Cuddapah taluk.	Cuddapah Rev. Inspr.'s firka.	1 5
	Animala do. ..	1 1
	Chennúr do. ..	1 3
	Kamalapuram	1 1
	Cuddapah town	1 5
Pullampet do.	Pullampet Rev. Inspr.'s firka.	1 4
	Tangatur do. ..	1 3
	Anantarajupet do. ..	1 4
Sidhout do. ..	Vontimitta Rev. Inspr.'s firka.	1 3
	Kódúr do. ..	1 6
	Obalam do. ..	1 5
Badvél do. ..	Badvél Revenue Inspr.'s firka.	2 0
	Porumamilla do. ..	1 5
	Palugurallapalle do. ..	1 5
Proddutur do. ..	Proddutur Rev. Inspr.'s firka.	1 10
	Duvur do. ..	1 4
	Chintlagunta do. ..	1 7
Jammalamadugu taluk.	Jammalamadugu Revenue Inspr.'s firka.	1 8½
	Padamudiem do. ..	1 4
	Gundlur do. ..	1 8½
Pulivendla taluk.	Pulivendla Rev. Inspr.'s firka.	1 9
	Vempalle do. ..	1 7
	Himakuntla do. ..	1 5
Mandanapalle do.	Madanapalle Rev. Inspr.'s firka.	1 4
	Tambalapalle do. ..	1 4
	Burakayalakóta do. ..	1 5
	Kothagota do. ..	1 4
Váyalpád do.	Váyalpád Rev. Inspr.'s firka.	1 4
	Kolakadu do. ..	1 3
	Rompicherla do. ..	1 5
Ráyachóti do.	Chendupalle Rev. Inspr.'s firka.	1 6
	Nulivedu do. ..	1 5½
	Anantapuram do. ..	1 6

APPENDIX B—*cont.*

Statement showing the Selling Prices of Country Spirits per dram of 30° under-proof in the several tracts of the Madras Presidency during the year 1889-90.

Taluks.	Towns, Revenue Inspectors' ranges, &c.	Selling price per dram of 30° under-proof.
	Cuddapah District—cont.	A. P.
Kádiri taluk ..	Kádiri Revenue Inspr.'s firka.	1 7
	Tanakallu do. ..	1 7
	Patnam do. ..	1 6½
	Average for Cuddapah ..	1 5½
	Anantapur District.	
Anantapur taluk.	Anantapur Rev. Inspr.'s firka.	1 4
	Tadimari do. ..	1 5
	Singanamala do. ..	1 5
	Anantapur town ..	1 6
Gooty do.	Gooty Revenue Inspr.'s firka.	1 6
	Guntakal do. ..	1 6
	Uravakonda do. ..	1 4
	Pamidi do. ..	1 6
	Gooty town	1 6
Tádpatri do.	Tadpatri Rev. Inspr.'s firka.	1 6
	Yadiki do. ..	1 5
	Yellanur do. ..	1 5
	Tádpatri town	1 6
Dharmavaram do.	Dharmavaram Revenue Inspr.'s firka.	1 6
	Kanagampalli do. ..	1 4
	Kambadur do. ..	1 4
	Kalyándrug do. ..	1 4
Penukonda do.	Penukonda Rev. Inspr.'s firka.	1 6
	Bukkapatnam do. ..	1 6
	Roddam do. ..	1 6
Hindupur do.	Hindupur Rev. Inspr.'s firka.	1 6
	Lapatchi do. ..	1 6
	Kodikonda do. ..	1 6
Madakasíra do.	Madakasíra Rev. Inspr.'s firka.	1 6
	Rolla do. ..	1 6
	Amarapur do. ..	1 6
	Average for Anantapur ..	1 6
	Bellary District.	
Bellary taluk ..	Bellary Revenue Inspr.'s range.	1 4
	Tekkalakota do. ..	1 4
	Kurugodu do. ..	1 6
	Bellary Cantonment ..	1 6
Hospet do. ..	Kampli Revenue Inspr.'s range.	1 6
	Hospet do. ..	1 6
	Wadoo do. ..	1 6
	Hospet town	1 6
Kúdligi do. ..	Kúdligi Revenue Inspr.'s range.	1 8
	Jaramali do. ..	1 7
	Kottur do. ..	1 8
Hadagalli do. ..	Huvinahadagalli Revenue Inspr.'s range.	1 6½
	Tambrahalli do. ..	1 6½
	Hiraihadagalli do. ..	1 6½
Harpanahalli taluk.	Harpanahalli Rev. Inspr.'s range.	1 8
	Arisikera do. ..	1 8
	Ragimusalamadu do. ..	1 8
Alúr taluk ..	Holagunda Rev. Inspr.'s range.	1 9
	Chippagari do. ..	1 9
	Alúr do. ..	1 9
Adóni taluk ..	*Bellary District*—cont.	A. P.
	Hatchella Rev. Inspr.'s range.	2 0
	Yemmiganur do. ..	1 7
	Adóni do. ..	1 5
	Adóni town	1 6
Ráyadrúg do. ..	Boodigumma Rev. Inspr.'s range.	1 5
	Honnur do. ..	1 5
	Ráyadrúg do. ..	1 4
	Average for Bellary ..	1 6
	Kurnool District.	
Rámallakót taluk	Kurnool Rev. Inspr.'s firka	1 5
	Gúdúr do. ..	1 3
	Rámallakót do. ..	1 3
	Dhone do. ..	1 5
	Kurnool town	1 4
Nandikótkur taluk.	Nandikótkur Rev. Inspr.'s firka.	1 5
	Paramanchala do. ..	1 9
	Pagidiala do. ..	1 5
Nandyál and Sirvél taluks.	Atmakúr do. ..	1 9
	(It is sold as a single area).	1 5
Koilkúntla taluk.	Koilkúntla Rev. Inspr.'s firka.	1 8
	Owk do.	1 3
	Timmanayampet do. ..	1 8
Pattikonda do.	Pattikonda Rev. Inspr.'s firka.	1 9
	Kodamur do. ..	1 9
	Pyápali do. ..	1 9
	Average for Kurnool ..	1 6
	Madras District.	
Madras town ..	Town proper	1 8
Saidápet taluk ..	Cantonments	1 6½
	Outside shops	1 6½
	Other tracts	1 6½
	Average for Madras ..	1 7½
	Chingleput District.	
Ponnéri taluk	First-class Rev. Inspr.'s firka.	1 8
	Second-class do. ..	1 8
	Third-class do. ..	1 8
Tiruvallúr do.	First-class Rev. Inspr.'s firka.	1 8
	Second-class do. ..	1 7
	Third-class do. ..	1 8
	Tiruvallúr town	1 8
Conjeeveram do.	First-class Rev. Inspr.'s firka.	1 6
	Second-class do. ..	1 6
	Third-class do. ..	1 6
	Fourth-class do. ..	1 6
	Conjeeveram town ..	1 6
Chingleput do.	First-class Rev. Inspr.'s firka.	1 6
	Second-class do. ..	1 7
	Third-class do. ..	1 6
	Chingleput town	1 7
Madurántakam taluk.	First-class Rev. Inspr.'s firka.	1 6
	Second-class do. ..	1 6
	Third-class do. ..	1 7
	Average for Chingleput..	1 7

APPENDIX B—*cont.*

Statement showing the Selling Prices of Country Spirits per dram of 30° under-proof in the several tracts of the Madras Presidency during the year 1889-90.

Taluks.	Towns, Revenue Inspectors' ranges, &c.	Selling price per dram of 30° under-proof.
	North Arcot District.	A. P.
Chittoor taluk ..	First-class Rev. Inspr.'s firka.	1 6
	Second-class do. ..	1 6
	Third-class do. ..	1 6
	Adnl. third-class do. ..	1 6
	Chittoor town	1 6
Palmanér do.	First-class Rev. Inspr.'s firka.	1 5
	Second-class do. ..	1 5
	Third-class do. ..	1 5
Punganúr division.	Punganúr division ..	1 3
Vellore taluk ..	First-class Rev. Inspr.'s firka.	1 6
	Second-class do. ..	1 6
	Third-class do. ..	1 6
	Vellore town	1 4
Arcot do. ..	First-class Rev. Inspr.'s firka.	1 6
	Second-class do. ..	1 6
	Third-class do. ..	1 6
	Adnl. third-class do. ..	1 4
	Arcot town	1 6
Gudiyátam do.	First-class Rev. Inspr.'s firka.	1 5½
	Second-class do. ..	1 5½
	Third-class do. ..	1 5½
	Gudiyátam town	1 6
Kangundi division.	Kangundi division ..	1 6
Pólúr taluk ..	First-class Rev. Inspr.'s firka.	1 6
	Second-class do. ..	1 6
	Third-class do. ..	1 6
Wandiwash taluk.	First-class Rev. Inspr.'s firka.	1 6
	Second-class do. ..	1 6
	Third-class do. ..	1 6
	Adnl. third-class do. ..	1 6
Arni division ..	Arni division	1 6
	Arni town	2 0
Chandragiri taluk.	First-class Rev. Inspr.'s firka.	2 0
	Second-class do. ..	2 0
	Third-class do. ..	2 0
	Tirupati town	2 0
Kálahasti zemindari.	Maderpakam division ..	2 0
	Kálahasti do. ..	2 0
	Tirutani Rev. Inspr.'s firka.	2 0
Kárvetnagar zemindari.	Amirthapuram do. ..	2 0
	Murucambat do. ..	2 0
	Nageri do. ..	2 0
	Putur do. ..	2 0
	Kárvetnagar do. ..	
Wálajápet taluk.	Rural parts	1 6
	Wálajápet town	1 6
	Average for North Arcot.	1 7
	South Arcot District.	
Tindivanam taluk.	Whole taluk	1 4
Villupuram taluk.	Do.	1 2
	Do.	1 0
Cuddalore do.	Cuddalore town	1 2
	Panruti do.	1 0
Tiruvannámalai taluk.	Tiruvannámalai Revenue Inspr.'s firka.	1 6
	Mathalambadi do. ..	1 6
	Sathanur do. ..	1 6
Tirukoilúr taluk.	Tirukoilúr Rev. Inspr.'s firka.	1 6
	Elavanasur do. ..	1 7
	Tiruvannanallur do. ..	1 7
	Satyamangalam do. ..	1 7
Kallakurchi taluk.	*South Arcot District*—cont.	A. P.
	Kallakurchi Rev. Inspr.'s firka.	1 6
	Salem do. ..	1 6
	Pandulam do. ..	1 6
Chidambaram taluk.	Chidambaram Rev. Inspr.'s firka.	1 4
	Buvanagiri do. ..	1 4
	Mannárgudi do. ..	1 4
	Srírámeswaram do. ..	1 4
	Chidambaram town ..	1 1
Vriddháchalam taluk.	Vriddháchalam Revenue Inspr.'s firka.	1 6
	Karumapuram do. ..	1 6
	Nallur do. ..	1 6
	Tittagudi do. ..	1 6
	Average for South Arcot.	1 4½
	Tanjore District.	
Tanjore taluk ..	Tanjore Deputy Tahsildar's range.	1 5
	Tiruvádi do. ..	1 4
	Vallam do. ..	1 4
	First-class Rev. Inspr.'s range.	1 4
	Second-class do. ..	1 4
	Third-class do. ..	1 4
	Fourth-class do. ..	1 6
	Tanjore town	1 4
	Tiruvádi do.	1 5
Kumbakónam taluk.	Kumbakónam kasba range.	1 4
	First-class Rev. Inspr.'s range.	1 4
	Second-class do. ..	1 4
	Third-class do. ..	1 6
	Fourth-class do. ..	1 6
	Tiruvadamarudúr Deputy Tahsildar's range.	1 6
	Kumbakónam town ..	1 4
	First-class Rev. Inspr.'s range.	1 5
	Second-class do. ..	1 4
Máyavaram taluk	Third-class do. ..	1 5
	Tranquebar Deputy Tahsildar's range.	1 5
	Máyaváram town	1 4
Shiyáli do.	First-class Rev. Inspr.'s range.	1 5
	Second-class do. ..	1 5
	Tiruválúr Deputy Tahsildar's range.	1 6
Negapatam do.	First-class Rev. Inspr.'s range.	1 6
	Second-class do. ..	1 6
	Third-class do. ..	1 3
	Negapatam town	1 4
Nannilam do.	Kodavasal Deputy Tahsildar's range.	1 6
	First-class Rev. Inspr.'s range.	1 6
	Second-class do. ..	1 6
	Third-class do. ..	1 6
Mannárgudi do.	Nídamangalam Deputy Tahsildar's range.	1 2
	First-class Rev. Inspr.'s range.	1 5
	Second-class do. ..	1 5
	Third-class do. ..	1 4
Tiruturaipándi taluk.	Vedarniem Deputy Tahsildar's range.	1 7
	First-class Rev. Inspr.'s range.	1 6
	Second-class do. ..	1 6
	Third-class do. ..	1 7
	Fourth-class do. ..	1 6

APPENDIX B—*cont.*

Statement showing the Selling Prices of Country Spirits per dram of 30° under-proof in the several tracts of the Madras Presidency during the year 1889-90.

Taluks.	Towns, Revenue Inspectors' ranges, &c.	Selling price per dram of 30° under-proof.
	Tanjore District—cont.	A. P.
Patukóta taluk ..	Arantangi Deputy Tahsildar's range.	1 6
	First-class Rev. Inspr.'s range.	1 6
	Second-class do. ..	1 6
	Third-class do. ..	1 6
	Fourth-class do. ..	1 6
	Average for Tanjore ..	1 4
	Trichinopoly District.	
Trichinopoly taluk.	Trichinopoly Rev. Inspr.'s range.	1 4
	Thippur do. ..	1 3
	Lalgudi do. ..	1 6
	Pitchandarkoil do. ..	1 6
	Trichinopoly town ..	1 4
	Srírangam do. ..	1 6
Musiri taluk.	Musiri Rev. Inspr.'s range.	1 6
	Eragudi do. ..	1 6
	Theruthalayur do. ..	1 6
	Chettikulam do. ..	1 6
Kulitalai do.	Krishnarayapuram Rev. Inspr.'s range.	1 6
	Nangavaram do. ..	1 6
	Sevalur do. ..	1 6
Perambalúr do.	Perambalúr Rev. Inspr.'s range.	1 6
	Rajangedi do. ..	1 6
	Kolatur do. ..	1 6
Udayárpálaiyam taluk.	Jayankondacholapuram Rev. Inspr.'s range.	1 6
	Thathempetpalur do. ..	1 6
	Thamarapundi do. ..	1 6
	Kilpalur do. ..	1 6
	Average for Trichinopoly.	1 5
	Madura District.	
Madura taluk ..	Madura Rev. Inspr.'s firka.	1 4
	Sholavandan do. ..	1 4
	Tirumukur do. ..	1 4
	Valayapatti do. ..	1 4
	Madura town	1 4
Tirumangalam taluk.	Tirumangalam Revenue Inspr.'s firka.	1 0
	Kallikudi do. ..	1 5
	Shedapati do. ..	1 5
	Valandur do. ..	1 5
Melúr taluk ..	Melúr Rev. Inspr.'s firka.	1 5
	Nattan do. ..	1 5
	Kosikurchi do. ..	1 5
Sivaganga zemindari.	Sivaganga division ..	1 7
	Tirupatúr do. ..	1 7
	Tirupuvanam do. ..	1 7
Ramnad zemindari.	Ramnad division ..	1 9
	Pámban do. ..	1 9
	Tiruvadanai do. ..	1 9
	Mudukulathur division ..	1 9
	Tirushuli do. ..	1 9
Dindigul taluk ..	Dindigul Rev. Inspr.'s firka.	0 11
	Vadamadur do. ..	0 10½
	Vedasandur do. ..	0 10½
	Nilakota do. ..	0 10½
	Dindigul town	1 7
Palni do. ..	Thangachiammalpati Rev. Inspr.'s firka.	1 7½
	Kalayamputur do. ..	1 7½
	Vajara do. ..	1 7½
	Hill villages	1 7½
	Palni town	2 0
Periyakulam taluk.	Tenkarai Rev. Inspr.'s firka.	1 9
	Gullupuram do. ..	1 9
	Uttiramapolliem do. ..	1 9
	Periyakulam town ..	1 8½
	Average for Madura ..	1 6
	Tinnevelly District.	
Tinnevelly taluk	First-class Rev. Inspr.'s firka.	1 4
	Second-class do. ..	1 4
	Third-class do. ..	1 4
	Tinnevelly town	1 4
	Palamcottah do.	1 4
Nangunéri do.	First-class Rev. Inspr.'s firka.	1 2
	Second-class do. ..	1 3
	Third-class do. ..	1 3
	Adnl. third-class do. ..	1 2
Ambásamudaram taluk.	First-class Rev. Inspr.'s firka.	1 2
	Second-class do. ..	1 4
	Third-class do. ..	1 4
Tenkási taluk ..	First-class Rev. Inspr.'s firka.	1 2
	Second-class do. ..	1 4
	Third-class do. ..	1 2
Sankaranainár koil taluk.	First-class Rev. Inspr.'s firka.	1 8
	Second-class do. ..	1 5
	Third-class do. ..	1 4
Srívilliputúr taluk.	First-class Rev. Inspr.'s firka.	1 8
	Second-class do. ..	1 6
	Third-class do. ..	1 6
	Fourth-class do. ..	1 6
Sátúr taluk ..	First-class Rev. Inspr.'s firka.	1 4
	Second-class do. ..	1 4
	Third-class do. ..	1 4
Otapidáram taluk	Tuticorin Deputy Tahsildar's division.	1 4
	First-class Rev. Inspr.'s division.	1 5
	Second-class do. ..	1 3
	Third-class do. ..	1 4
	Vilatikulam do. ..	1 4
	Etaiypáuram do. ..	1 4
	Goharpatti do. ..	1 4
	Tuticorin town	1 4
Tenkarai do.	Kulasekharapatnam Dy. Tahsildar's division.	1 4
	First-class Rev. Insr.'s division.	1 4
	Second-class do. ..	1 4
	Stankulam Rev. Inspr.'s division.	1 4
	Tiruturaipándi do. ..	1 4
	Murappanad do. ..	1 4
	Average for Tinnevelly.	1 4
	Coimbatore District.	
Coimbatore taluk	Perur Rev. Inspr.'s division.	1 6
	Coimbatore do. ..	1 6
	Kunnathur do. ..	1 7
	Karamadai do. ..	1 6
	Coimbatore town	1 6

APPENDIX B—*cont.*

Statement showing the Selling Prices of Country Spirits per dram of 30° under-proof in the several tracts of the Madras Presidency during the year 1889-90.

Taluks.	Towns, Revenue Inspectors' ranges, &c.	Selling price per dram of 30° under-proof.
	Coimbatore District—cont.	A. P.
Palladam taluk.	Palladam Rev. Inspr.'s division.	1 10
	Tirupur do. ..	1 10
	Sálúr do. ..	1 10
	Avanáshi do. ..	1 10
Pollách do.	Pollách Rev. Inspr.'s division.	1 5
	Anaimalai do. ..	1 8
	Kinathukadavu do. ..	1 5
Udamálpet do.	Udamálpet Rev. Inspr.'s division.	1 8
	Gudimangalam do. ..	1 9
	Valavadi do. ..	1 9
Satyamangalam taluk.	Paliampatti Rev. Inspr.'s division.	1 8
	Gópichettipálaiyam do. ..	1 8
	Satyamangalam do. ..	1 8
	Karumanthur do. ..	1 8
Kollegál taluk.	Harur Rev. Inspr.'s division.	1 9
	Kollegál do. ..	1 7
	Poliyam do. ..	1 8
Erode do.	Erode Rev. Inspr.'s division.	1 5
	Uttukuli do. ..	1 7
	Perundurai do. ..	1 7
	Kodumudi. do. ..	1 6
	Erode town	1 8
Dhárápuram do.	Dhárápuram Rev. Inspr.'s division.	2 0
	Kangyam do. ..	2 0
	Mulanur do. ..	2 0
Karúr do.	Karúr Rev. Inspr.'s division.	1 4
	Nanjaipogalur do. ..	1 4
	Chinnedharapuram do. ..	1 4
	Karúr town	1 5
Bhavání do.	Bhávani Rev. Inspr.'s division.	1 7
	Andiyur do. ..	1 9
	Neringipet do. ..	1 9
	Average for Coimbatore.	1 7½
	Nilgiri District.	
Nílgiris ..	Ootacamund town ..	1 9
	Coonoor do. ..	1 9
	Nílgiri plateau	2 1
	South-East Wynaad ..	2 4
	Average for Nílgiris ..	1 11
	Salem District.	
Salem taluk ..	Salem taluk	1 4
	Salem town	1 4
Atúr do. ..	Ethapur Rev. Inspr.'s firka.	1 6
	Atúr do. ..	1 6
	Thadavur do. ..	1 6
Námakal taluk..	Námakal Rev. Inspr.'s firka.	1 6
	Paramathi do. ..	1 6
	Tathiengarpet do. ..	1 6
Tiruchengód taluk.	Edapadi Rev. Inspr.'s firka.	1 6
	Sankaridrúg do. ..	1 3
	Elúr do. ..	1 2
	Tiruchengód do. ..	1 2
Hosúr taluk.	Hosúr Rev. Inspr.'s firka.	1 5
	Kilamangalam do. ..	1 5
	Thali do. ..	1 5
Dharmapuri do.	Palkod Rev. Inspr.'s firka.	1 6
	Pennagaram do. ..	1 6
	Dharmapuri do. ..	1 6
Krishnagiri do.	Matthur Rev. Inspr.'s firka.	1 6
	Káveripatnam do. ..	1 6
	Krishnagiri do. ..	1 6
Tirupatúr do.	Vániyambádi Rev. Inspr.'s firka.	1 7
	Tirupatúr do. ..	1 4
	Korati do. ..	1 5
	Vániyambádi town ..	1 1
	Tirupatúr do. ..	1 2
Uttankarai do.	Uttankarai Rev. Inspr.'s firka.	1 6
	Harur do. ..	1 7
	Mórappúr do. ..	1 7
	Average for Salem ..	1 4½
	South Canara District.	
Mangalore taluk.	Rural tracts	1 0
	Town area	1 0
Kásaragód do.	Rural tracts	1 0
Uppinangadi do.	Do.	1 0
Udipi do.	Do.	9 11
Coondapoor do.	Do.	0 10
	Average for South Canara.	1 0
	Malabar District.	
The Wynaad taluk.	Rural tracts	1 9
Chirakal taluk ..	Rural tracts	1 2
	Cannanore town	1 2
Kóttayam do. ..	Rural tracts	1 2
	Tellicherry town	1 2
Calicut do. ..	Rural tracts	1 3
	Calicut town	1 3
Pálghat do. ..	Rural tracts	1 1
	Pálghat town	1 1
Kurumbranád taluk	Rural tracts	1 0
Ernád do.	Do.	1 0
Walawanád do.	Do.	1 0
Ponáni do.	Do.	1 0
Cochin do.	Do.	0 7
	Average for Malabar ..	1 1½

APPENDIX C.

COMPARATIVE statement showing the number of Arrack and Toddy rent areas and shops in the several districts of the Madras Presidency in 1888-89 and 1889-90.

District.	ARRACK.								TODDY.								"Foreign" Spirits.	
	Shops leased separately in taluks and towns.		Rent areas.				Total shops.		Shops leased separately in taluks and towns.		Rent areas.				Total shops.			
			Number.		Shops.						Number.		Shops.					
	1888-89.	1889-90.	1888-89.	1889-90.	1888-89.	1889-90.	1888-89.	1889-90.	1888-89.	1889-90.	1888-89.	1889-90.	1888-89.	1889-90.	1888-89.	1889-90.	1888-89.	1889-90.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
1. Ganjam	22	22	10	10	723	715	745	737	..	..	9	(ii) 35	527	531	527	531	15	11
2. Vizagapatam	47	46	21	21	331	241	378	287	37	31	29	(jj) 27	860	827	897	855	18	16
3. Godâvari	..	..	(i) 48	(i) 48	(r) 1,603	1,590	1,603	1,690	..	..	2	(kk) 110	1,352	1,389	1,352	1,389	55	53
4. Kistna	27	27	(j) 39	(j) 59	(s) 2,201	(t) 1,884	2,228	1,911	19	18	18	27	3,233	(rr) 2,272	3,252	2,290	57	57
5. Nellore	31	(a) 35	37	37	424	389	455	424	199	(x) 192	32	(ll) 49	680	701	879	893	20	20
6. Cuddapah	17	16	35	35	691	662	708	678	16	16	15	(mm) 35	666	581	682	597	26	28
7. Anantapur	2	(b) 3	21	(k) 23	441	430	443	433	2	(y) 5	13	(nn) 23	901	890	903	895	10	10
8. Bellary	54	54	18	(l) 24	357	314	411	368	23	(z) 46	76	77	741	722	764	768	19	21
9. Kurnool	11	(c) 8	28	(e) 21	(u) 765	(v) 720	776	(v) 728	..	..	24	24	696	740	696	740	11	9
10. Madras	107	(d) 134	..	..	..	..	107	134	613	(aa) 589	..	..	..	..	613	589	211	237
11. Chingleput	25	25	18	(m) 16	352	288	377	313	121	121	13	13	472	476	593	597	13	14
12. North Arcot	63	(e) 153	38	(e) 38	715	621	778	774	348	(bb) 353	22	(oo) 32	1,021	1,031	1,369	1,384	55	54
13. South Arcot	60	60	8	(n) 21	1,059	1,097	1,119	1,157	242	(cc) 297	45	(cc) 26	359	184	601	481	24	24
14. Tanjore	85	82	42	(o) 41	263	257	348	339	1,033	(dd) 1,377	24	(dd) 14	1,311	703	2,344	2,080	37	39
15. Trichinopoly	24	24	18	18	302	262	326	286	90	(ee) 165	27	(es) 12	220	108	310	273	26	26
16. Madura	34	34	30	30	709	636	743	670	67	67	32	32	1,134	1,035	1,201	1,102	32	34
17. Tinnevelly	20	20	36	36	661	663	681	683	125	(ff) 93	23	(pp) 24	977	980	1,102	1,073	36	35
18. Coimbatore	45	(f) 85	84	(f) 30	687	501	732	586	154	(gg) 220	31	(gg) 28	966	824	1,120	1,044	30	33
19. Nilgiris	50	46	..	..	..	..	50	46	..	..	..	..	..	..	..	..	81	78
20. Salem	27	(g) 111	31	(g) 25	587	540	614	651	402	(hh) 649	10	(hh) (qq) 15	846	377	1,248	1,026	30	29
21. South Canara	(h) 244	(h) 191	139	140	743	701	587	892	70	70	..	..	2,191	1,029	2,261	(ss) 1,099	10	12
22. Malabar	..	..	(q) 248	(p) 198	(w) 3,047	(w) 1,338	3,047	1,338	276	274	..	..	3,190	1,701	3,466	1,975	115	116
Total ..	995	1,176	899	869	16,661	13,749	17,656	14,925	3,837	4,583	445	603	22,343	17,101	26,180	21,684	(tt) 931	(tt) 956

NOTE.—There has been a general reduction in the number of shops throughout the Presidency.

(a) In Gúdúr town shops were leased separately for 1889-90.

(b) In Anantapur town one shop was leased separately.

(c) On account of low bids Nandyál and Sirvél taluks were leased as one vend area and the Nandyál town, where shops were formerly sold separately, merged therein.

(d) Only a portion of the Saidápet taluk was included in the Madras Town Circle for purposes of arrack revenue during 1888-89, but the whole taluk was transferred during 1889-90.

(e) The Wálajápet taluk was leased by shops.

(f) The Coimbatore taluk was leased by shops.

(g) The Salem taluk was leased by shops.

(h) The Mangalore taluk was under the direct management of Government during the whole of 1889-90 but only during the second half of 1888-89. Hence the decrease.

(i) Represents two arrack rent areas of the Cocanada and Coringa ranges, two of Rajahmundry and Ellore towns and 44 combined arrack and toddy tracts in 1888-89. In 1889-90 arrack was separated from toddy throughout the district.

(j) The figure of 1888-89 represents 18 arrack rent areas and 21 combined arrack and toddy tracts, that of 1889-90 includes 36 combined arrack and toddy tracts in the Bandar, Répalle and Gudiváda taluks and the Núzvíd and Vissannapet divisions, arrack and toddy in the Bápatla taluk having been separated. The total increase is due to the further sub-division of the Répalle, Bápatla, Palnád, Sattenapalle and Vinukonda taluks.

(k) Hindupur and Madakasíra taluks were divided into three rent areas, whereas they had been divided into two in 1888-89.

(l) The Kúdligi, Hadagalli and Harpanahalli taluks have been sub-divided into 3 vend areas each.

(m) Two rent areas in the Saidápet taluk were transferred to the Madras Town Circle.

(n) There were sub-divisions in all the interior taluks in 1889-90.

(o) Two vend areas in the Negapatam taluk were amalgamated on account of low bids.

(p) There were reductions in the arrack rent areas in the Kurumbranád, Ernád, Walawanád and Ponáni taluks.

(q) Includes 246 combined arrack and toddy tracts.

(r) Includes 1,517 arrack shops in the combined arrack and toddy tracts.

(s) Includes 1,625 arrack shops in the combined arrack and toddy tracts.

(t) Includes 1,371 shops in the combined arrack and toddy areas.

(u) Includes 271 shops for the sale of both arrack and toddy in the Cumbum and Márkápur taluks.

(v) Includes 261 shops in the combined arrack and toddy areas.

(w) Includes 2,437 arrack shops and 124 shops for the sale of both arrack and toddy in the combined arrack and toddy areas during 1888-89. Shops in 1889-90 are for the sale of arrack only, separation of arrack from toddy having been effected in the Kurumbranád, Ernád, Walawanád and Ponáni taluks.

(x) Decrease due to general reduction in shops.

(y) The system of separate leasing of shops was extended to Anantapur and Gooty towns.

(z) Shops in Adóni and Hospet were leased separately in 1889-90.

(aa) Reclassification of toddy shops in the Madras Town Circle brought about a decrease of 14 permanent and 10 temporary shops in the Saidápet taluk.

(bb) Five of the sanctioned shops were not opened in 1888-89, whereas they were opened in 1889-90. Hence the increase.

(cc) The shops in the Tindivanam and Villupuram taluks were leased separately.

(dd) The shops in the Nannilam, Máyavaram and Shiyáli taluks were leased separately.

(ee) The shops in the Udáyarpálaiyam taluk were leased separately.

(ff) The difference is due to a reduction of 32 shops in the Tenkási taluk.

(gg) The shops in the Pollách taluk were leased separately.

(hh) The tree-tax system was extended to the Námakal taluk and the shops in Tiruchengód taluk were leased separately.

(ii) Difference due to further sub-division of rent areas throughout the district.

(jj) Srungavarapukóta and Vizianagrum taluk (except town) were each leased as a single rent area.

(kk) The privilege of manufacturing and selling arrack was separated from that of toddy throughout the district and each old combined arrack and toddy tract was sub-divided into two or more rent areas as regards toddy. The number of combined areas in 1888-89 is shown under arrack.

(ll) When toddy was separated from arrack in the Bápatla taluk, the two combined arrack and toddy rent areas were each divided into two areas for toddy purposes. Vinukonda taluk, leased as a single area in 1888-89, was divided into three divisions and the Palnád taluk was further sub-divided from two to three rent areas.

(mm) There were further sub-divisions of rent areas.

(nn) There were sub-divisions of rent areas in all the taluks of the district. Hence the increase.

(oo) Difference due to further sub-division of rent areas.

(pp) Increase due to the creation of an additional rent area in Tinnevelly taluk.

(qq) Krishnagiri, Atúr, Dharmavarám and Utankarai taluks were each sub-divided into three rent areas.

(rr) Shops in the combined arrack and toddy tracts shown under arrack.

(ss) Excludes booths.

(tt) Includes shops for the wholesale sale of "Foreign" spirits.

APPENDIX D.

STOCK account of Opium, &c., in the several districts of the Madras Presidency in 1889-90.

District.	Opium. Receipts. Balance at the beginning of the year.	Opium. Receipts. Quantity imported from Indore.	Opium. Receipts. Quantity received from other districts.	Opium. Receipts. Total.	Opium. Issues. Quantity sent to other districts.	Opium. Issues. Quantity retailed to vendors of intoxicating drugs.	Opium. Issues. Dryage.	Opium. Issues. Total.	Opium. Balance on the 31st March 1890.	Intoxicating drugs made from opium. Quantity manufactured during the year.	Intoxicating drugs made from opium. Quantity retailed.	Intoxicating drugs made from opium. Balance on the 31st March 1890.
1	2	3	4	5	7	8	9	10	11	12	13	14
	LBS.	LBS.	LBS.	LBS.	LBS.	LBS.	LBS.	LBS.	LBS.	LBS.	LBS.	LBS.
Ganjam ..	518	..	3,052	3,570	..	139	124	3,028	542	189	189	..
Vizagapatam ..	(a) 7,036	17,640	(e) 492	25,168	(i) 3,800	258	326	18,428	6,740	259	259	..
Godávari ..	5,010	35,273	1,013	42,196	(j) 679	170	303	36,401	5,795	193	193	..
Kistna ..	3,186	6,171	..	9,357	1,224	188	(n) 194	6,324	3,033	630	630	20
Nellore ..	62	..	455	517	..	32	2	484	33	32	32	..
Cuddapah ..	(b) 19	214	622	855	126	76	18	824	31	113	113	..
Anantapur ..	12	..	180	192	..	..	3	186	6	790	432	358
Bellary ..	166	281	573	1,020	259	84	13	867	153	125	125	..
Kurnool ..	103	421	631	1,155	k) 297	20	16	1,064	91	30	30	..
Madras ..	(c) 1,679	8,836	(f) 1	10,516	(l) 7,877	1,006	40	9,594	922	566	566	..
Chingleput ..	2	..	184	186	..	38	..	185	1	38	38	..
North Arcot ..	82	43	1,057	1,182	..	214	7	1,064	118	321	321	..
South Arcot ..	18	..	230	248	..	15	1	184	64	15	15	..
Tanjore ..	23	..	618	641	..	129	2	641	..	129	129	..
Trichinopoly ..	25	..	575	600	..	179	39	558	42	(o) 221	220	1
Madura ..	5	..	385	390	..	196	14	341	49	297	287	..
Tinnevelly ..	1	..	126	127	..	33	1	118	9	33	33	..
Coimbatore ..	31	..	(g) 623	654	..	37	9	649	5	37	37	..
Nilgiris ..	(d) 85	..	474	559	..	..	1	513	46	..	..	..
Salem ..	33	..	513	546	..	134	1	522	24	168	168	..
South Canara ..	12	136	..	148	..	25	1	146	2	25	25	..
Malabar ..	660	..	702	1,362	..	..	13	618	714	..	..	..
Total ..	18,763	69,015	13,406	101,189	14,417	3,023	1,128	82,769	18,420	4,121	3,742	379

(a) Includes 1,940 lb., the balance in the Agency tracts.
(b) The difference between this and last year's report is due to the renter of the Jammalamadugu taluk having taken 33 lb without a permit and the consequent inclusion of the quantity in the balance.
(c) The difference between this and the closing balance given in the last year's Administration Report is due to the inclusion of 420 lb. which were returned by shopkeepers at the beginning of 1889-90.
(d) Includes 4 lb. returned by shopkeepers as unsold.
(e) Represents 300 lb. old stock of Government opium, 12 lb. confiscated opium and 180 lb. quantity purchased from the outgoing renters.
(f) Confiscated opium.
(g) Includes 1 lb. purchased at auction sale.
(h) Includes 8,310 lb. retailed in the Agency portion of the district during 1889-90.
(i) 3,000 lb. sent to Ganjam and the remainder to Godávari.
(j) Quantity issued to the French territory (Yanam).
(k) Quantity purchased from the outgoing renters.
(l) Includes 56 lb. issued to the French territory (Mahé).
(m) Includes 15 lb. issued to Pudukóta and 135 lb. issued to the French territory (Karikal).
(n) Includes the wastage of 171 lb.
(o) Includes 1 lb. balance at the beginning of the year.

APPENDIX E.

STATEMENT showing the consumption of Opium, Intoxicating drugs, &c., during the year 1889-90.

District.	Population.	Area.	Number of persons to the square mile.	Number of shops open for the sale of opium and intoxicating drugs.	Population per shop.	Square miles per shop.	Consumption. Opium.	Consumption. Opium used in the manufacture of intoxicating drugs.	Consumption. Total.
1	2	3	4	5	6	7	8	9	10
							LB.	LB.	LB.
1. Ganjam ..	1,749,604	8,311	211	86	20,344	96·6	2,715	189	2,904
2. Vizagapatam ..	2,485,141	17,380	143	116	21,424	149·8	† 14,044	258	14,302
3. Godávari ..	1,791,512	7,345	244	441	4,062	16·6	35,249	170	35,419
4. Kistna ..	1,548,480	8,471	183	80	19,356	105·9	4,718	188	4,906
5. Nellore ..	1,220,236	8,739	140	30	40,674	291·3	450	32	482
6. Cuddapah ..	1,121,038	8,745	128	19	59,002	460·3	604	76	680
7. Anantapur ..	599,889	5,103	118	6	99,981	850·5	183	..	183
8. Bellary ..	736,807	5,904	125	8	92,101	738·0	511	84	595
9. Kurnool ..	709,305	7,788	91	24	29,554	324·5	731	20	751
10. Madras ..	405,848	27	15,031	23	17,645	1·2	671	1,006	1,677
11. Chingleput ..	981,381	2,842	345	15	65,425	189·5	147	38	185
12. North Arcot ..	1,817,814	7,256	251	44	41,314	164·9	843	214	1,057
13. South Arcot ..	1,814,738	4,473	372	12	151,228	406·1	168	15	183
14. Tanjore ..	2,130,383	3,654	583	23	92,625	158·9	355	129	484
15. Trichinopoly ..	1,215,033	3,561	341	19	63,949	187·4	340	179	519
16. Madura ..	2,168,680	8,401	258	12	180,723	700·1	131	196	327
17. Tinnevelly ..	1,699,747	5,381	316	11	154,522	489·2	84	33	117
18. Coimbatore ..	1,657,690	7,842	211	24	69,070	326·7	603	37	640
19. Nilgiris ..	91,034	957	95	4	22,759	239·2	512	..	512
20. Salem ..	1,599,595	7,653	209	27	59,244	283·4	387	134	521
21. South Canara.	959,514	3,902	246	2	479,757	1,951·0	120	25	145
22. Malabar ..	2,365,035	5,763	410	26	76,291	185·9	635	..	635
Total ..	30,868,504	139,898	221	1,052	29,342	132·9	64,201	3,023	67,224

District.	Sale per shop.	Consumption per head of population (in decimals of a tola.)	Revenue. Pass duty.	Revenue. Rent of opium vend areas including miscellaneous.	Revenue. Total.	Incidence of revenue per head.	Average selling price per tola of. Opium.	Average selling price per tola of. Intoxicating drugs.
	11	12	13	14	15	16	17	18
	LBS.		RS.	RS.	RS.	RS. A. P.	RS. A. P.	RS. A. P.
1. Ganjam ..	33·8	·066	..	19,600	19,600	0 0 4	0 7 0	0 11 4
2. Vizagapatam ..	123·3	·230	..	42,530	42,530	0 0 9	0 6 11	0 8 2
3. Godávari ..	80·3	·791	..	‡ 66,945	66,945	0 2 2	0 5 5	0 7 0
4. Kistna ..	61·3	·127	..	19,372	19,372	0 0 5	0 7 2	0 7 6
5. Nellore ..	16·1	·016	..	4,999	4,999	0 0 1	0 12 7	0 10 6
6. Cuddapah ..	35·8	·024	..	9,005	9,005	0 0 2	0 10 8	0 6 0
7. Anantapur ..	30·5	·012	..	1,883	1,883	0 0 1	0 10 8	..
8. Bellary ..	74·4	·032	..	6,127	6,127	0 0 2	0 9 11	0 8 0
9. Kurnool ..	31·3	·042	..	7,857	7,857	0 0 3	0 10 4	0 8 0
10. Madras ..	72·9	·165	..	18,514	18,514	0 1 1	0 12 6	1 2 0
11. Chingleput ..	12·3	·008	..	10,588	10,588	0 0 2	0 10 0	0 10 0
12. North Arcot ..	24·0	·023	..	7,772	7,772	0 0 1	0 12 0	0 12 6
13. South Arcot ..	15·3	·004	..	1,739	1,739	0 0 0·2	0 11 9	0 12 0
14. Tanjore ..	21·0	·009	..	3,566	3,566	0 0 1	0 11 0	0 10 6
15. Trichinopoly ..	27·3	·017	..	5,318	5,318	0 0 1	0 9 2	0 8 2
16. Madura ..	27·2	·006	..	4,806	4,806	0 0 1	0 10 6	0 10 4
17. Tinnevelly ..	10·6	·003	..	3,000	3,000	0 0 0·3	0 14 0	1 0 0
18 Coimbatore ..	26·7	·015	..	4,305	4,305	0 0 1	0 11 6	..
19. Nilgiris ..	128·0	·225	..	5,280	5,280	0 1 4	0 10 3	..
20. Salem ..	19·3	·013	..	6,661	6,661	0 0 1	0 12 0	0 11 0
21. South Canara ..	72·5	·006	..	1,185	1,185	0 0 0·2	0 12 0	0 9 11
22. Malabar ..	20·5	·011	..	11,416	11,416	0 0 1	0 11 4	..
Total ..	63·0	·087	3,36,700	2,62,468	§ 5,99,168	0 0 4	..	..

* Of this, eleven are for the sale of intoxicating drugs.
† Includes 8,310 lb. issued to the Agency tracts.
‡ Includes Rs. 1,303 (rents of shops in the Agency shops).
§ Includes the pass duty on opium imported from Indore and shown in column 13.

APPENDIX F.

STATEMENT showing the convictions, &c., under the Opium Act and Rules during the year 1889-90.

District.	Convictions.		Number of persons sentenced to less than one month's imprisonment.	Number of persons sentenced to more than one month's imprisonment.	Fines.		Confiscations.		Rewards granted to informers.
	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. Ganjam	19	20	..	..	20	85	..	..	5 0 0
2. Vizagapatam	25	*25	4	3	19	319	18	41 14 0	133 12 3
3. Godávari	13	13	..	..	13	215	13	53 6 0	13 0 0
4. Kistna	4	5	..	..	5	36	2	25 0 6	
5. Nellore	1	1	..	..	1	30	1	1 8 0	10 0 0
6. Cuddapah	..	..	..	..	..	..	..	..	
7. Anantapur	..	..	..	..	..	..	..	..	
8. Bellary	..	..	..	..	..	..	..	..	
9. Kurnool	1	1	..	..	..	..	..	..	
10. Madras	4	4	..	..	1	25	..	..	
11. Chingleput	5	5	..	..	4	345	1	33 0 0	
12. North Arcot	3	4	..	..	5	44	2	8 4 0	
13. South Arcot	2	2	..	..	4	40	1	130 4 0	75 0 0
14. Tanjore	1	1	..	..	2	6	1	75 0 0	
15. Trichinopoly	3	3	..	..	1	15	..	..	5 0 0
16. Madura	13	13	..	..	3	65	1	3 0 0	
17. Tinnevelly	..	..	..	..	13	38	†3	3 14 3	7 8 0
18. Coimbatore	..	..	..	..	..	..	13	1 10 6	
19. Nilgiris	..	..	..	..	..	..	..	..	
20. Salem	4	‡4	..	1	..	..	..	..	
21. South Canara	..	..	..	..	4	20	..	..	
22. Malabar	..	..	..	..	..	..	4	14 4 0	
					..	..	..	..	2 0 0
Total ..	98	101	4	4	95	1,283	60	391 1 3	251 4 3

* One person was both fined and imprisoned.
† In one case the value of the drug was not ascertained and the stuff was ordered to be destroyed.
‡ One person was imprisoned in default of payment of a fine of Rs. 30.

APPENDIX G.

CLASSIFICATION of offences under the Opium Act and Rules during 1889-90.

District.	Smuggling opium.	Possession of opium without license.	Sale of opium without license.	Unlicensed sale of intoxicating drugs.	Illicit manufacture of intoxicating drugs.	Other offences.	Total.
1	2	3	4	5	6	7	8
1. Ganjam	4	3	..	..	4	8	19
2. Vizagapatam	..	12	3	10	..	..	25
3. Godávari	2	5	4	2	..	..	13
4. Kistna	1	..	1	*2	..	..	4
5. Nellore	..	1	..	..	..	..	1
6. Cuddapah	..	..	..	..	..	..	..
7. Anantapur	..	..	..	..	..	..	..
8. Bellary	..	..	..	..	..	..	..
9. Kurnool	..	..	1	..	..	..	1
10. Madras	2	2	..	..	..	..	4
11. Chingleput	..	..	..	*3	2	..	5
12. North Arcot	..	1	1	1	..	..	3
13. South Arcot	..	..	..	2	..	..	2
14. Tanjore	..	..	1	..	..	..	1
15. Trichinopoly	..	1	1	..	1	..	3
16. Madura	..	..	..	13	..	..	13
17. Tinnevelly	..	..	..	..	..	..	..
18. Coimbatore	..	..	..	..	..	..	..
19. Nilgiris	..	..	..	..	..	..	..
20. Salem	..	1	1	2	..	..	4
21. South Canara	..	..	..	..	..	..	..
22. Malabar	..	..	..	..	..	..	..
Total ..	9	26	13	20	22	8	98

* Sale of ganja without license.

APPENDIX H.

STATEMENT of offences against the Abkári Laws dealt with in the Presidency during the year 1889-90.

Division.	Circle.	Pending on April 1, 1889, and since reported up to March 31, 1890.		Cases disposed of by the Officers of the Department.															
				Released by Department.										Sent for trial.		Cases written off.	Total disposed of.		
				I. For being in possession of country spirits not more than 2° below the prescribed strength in cases in which such spirits were procured direct from a distillery or warehouse situated close by and 5° in other cases.		II. For petty breaches of the provisions of section 56 of the Abkári Act for the first time.		III. On proof of ignorance or inadvertence.		IV. For want of proof.		Total.							
		Cases.	Persons.	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.	Cases.	Cases.	Persons.	Cases.	Persons.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21
Chatrapur ..	Ganjam	62	61	..	..	23	23	3	4	2	2	28	29	29	30	3	60	59	2	2
	Surlá	* 287	270	5	7	48	54	5	6	12	17	70	84	165	175	40	275	(a) 265	12	5
	Aska	116	114	3	3	16	16	3	3	7	7	29	29	76	78	9	114	(b) 111	2	3
	Total ..	† 465	445	8	10	87	93	11	13	21	26	127	142	270	283	52	449	435	16	10
Chicacole ..	Naupada	338	347	1	1	8	8	28	34	4	7	41	50	211	266	62	314	(c) 344	24	3
	Calingapatam	162	153	2	3	2	2	25	25	4	13	33	43	91	107	20	144	(d) 151	18	2
	Konada	65	70	..	..	40	44	1	1	3	3	44	48	21	22	..	65	70	..	..
	Bobbili	276	345	3	3	4	7	18	27	22	31	47	68	212	270	10	269	(e) 343	7	2
	Balacheruvu	183	184	1	1	10	10	47	51	2	3	60	65	107	109	6	173	(f) 178	10	6
	Polavaram	256	259	2	2	4	4	127	128	1	1	134	135	122	124	..	256	259	..	..
	Total ..	1,280	1,358	9	10	68	75	246	266	36	58	359	409	764	898	98	1,221	1,345	59	13
Masulipatam ..	Penuguduru	287	327	24	28	21	26	47	58	17	24	109	136	125	147	18	252	(g) 287	35	40
	Mogaltur	783	873	64	79	59	63	55	82	29	48	207	272	346	382	25	578	(h) 656	205	217
	Manginapudi	591	636	61	69	1	2	44	48	21	30	127	149	419	468	14	560	617	31	19
	Nizampatam	99	103	30	32	4	5	15	16	4	4	53	57	39	45	5	97	102	2	1
	Bezváda	503	546	29	29	15	15	98	106	25	39	167	189	296	342	29	492	(i) 539	11	7
	Total ..	2,263	2,485	208	237	100	111	259	310	96	145	663	803	1,225	1,384	91	1,079	2,201	284	284

* Excludes 20 unsuccessful house searches shown as pending at the end of last year.
† Excludes 85 unsuccessful house searches.
(a) Includes 6 persons written off.
(b) Do. 4 do. do.
(c) Do. 28 do. do.
(d) Includes 1 person written off.
(e) Do. 5 persons do.
(f) Do. 4 do. do.
(g) Includes 4 persons written off.
(h) Do. 2 do. do.
(i) Do. 8 do. do.

APPENDIX H—*cont.*

Statement of offences against the Abkári Laws dealt with in the Presidency during the year 1889-90.

Division.	Circle.	Disposal by the Magistracy.								Cases sent to Magistracy otherwise than through the Inspectors of Salt and Abkari Revenue.					
		Pending trial on April 1, 1889, and since sent for trial up to March 31, 1890.		Convicted.		Acquitted.		Pending on March 31, 1890.		Number of cases reported.		Number of cases convicted.		Number of cases acquitted.	
		Cases.	Persons.	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.	Cases.	Persons	Cases.	Persons.
		22	23	24	25	26	27	28	29	30	31	32	33	34	35
Chatrapur ..	Ganjam	(a) 34	35	31	31	..	..	2	(b) 3	..	..	..	..	..	..
	Surlá	177	191	135	141	7	14	31	(c) 31	..	..	..	..	..	..
	Aska	(a) 90	92	75	76	1	1	13	(d) 14	..	..	..	..	..	..
	Total ..	301	318	241	248	8	15	46	48	..	..	..	..	..	..
Chicacole ..	Naupada	234	293	206	252	3	10	25	31	19	19	17	17	..	..
	Calingapatam	104	122	81	90	14	19	9	13	4	4	4	4	..	..
	Konada	26	27	21	21	3	3	2	3	..	..	..	..	..	..
	Bobbili	228	287	181	215	9	16	38	57	..	..	..	..	..	..
	Balacheruvu	116	118	53	53	3	3	60	61	..	..	..	..	..	..
	Polavaram	149	151	124	126	14	14	11	11	..	..	..	..	..	..
	Total ..	857	998	666	757	46	65	145	176	23	23	21	21	..	..
Masulipatam ..	Penuguduru	169	201	113	123	17	25	39	53	..	..	..	..	..	..
	Mogaltur	430	495	265	293	41	46	124	156	4	8	1	1	3	7
	Manginapudi	449	506	415	449	9	16	25	41	..	..	..	..	..	..
	Nizampatam	39	45	34	40	..	..	5	5	1	1	1	1	..	..
	Bezváda	316	368	216	233	20	28	80	107	2	2	2	2	..	..
	Total ..	1,403	1,615	1,043	1,138	87	115	273	362	7	11	4	4	3	7

(a) Two cases pending in the Aska Circle last year transferred to the Ganjam Circle.
(b) Excludes 1 case with 1 person written off.
(c) Excludes 4 cases with 5 persons written off.
(d) Do. 1 case ,, 1 person do.

APPENDIX H—*cont.*

Statement of offences against the Abkári Laws dealt with in the Presidency during the year 1889-90.

Division.	Circle.	Pending on April 1, 1889, and since reported up to March 31, 1890.		Cases disposed of by the Officers of the Department.																
				Released by Department.										Sent for trial.		Cases written off.	Total disposed of.		Pending on March 31, 1890.	
				I. For being in possession of country spirits not more than 2° below the prescribed strength in cases in which such spirits were procured direct from a distillery or warehouse situated close by and 5° in other cases.		II. For petty breaches of the provisions of section 56 of the Abkári Act for the first time.		III. On proof of ignorance or inadvertence.		IV. For want of proof.		Total.								
		Cases.	Persons.	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.	Cases.	Cases.	Persons.	Cases.	Persons.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21
Nellore ..	Kanuparti	54	63	..	..	8	9	..	..	4	7	12	16	40	45	1	53	61	1	2
	Iskapalle	125	135	..	..	17	19	12	14	5	5	34	38	82	94	7	123	132	2	3
	Kistnapatam	183	189	..	..	19	21	7	8	22	23	48	52	133	135	..	181	187	2	2
	Cumbum	231	295	1	1	8	8	17	20	12	23	38	52	164	209	5	207	261	24	34
	Total ..	593	682	1	1	52	57	36	42	43	58	132	158	419	483	13	564	641	29	41
Chingleput ..	Tada	93	101	..	..	3	4	6	6	3	5	12	15	74	79	1	87	95	6	6
	Ennore	29	30	..	..	..	..	9	10	1	1	10	11	15	15	2	27	28	2	2
	Covelong	20	24	..	..	2	2	2	2	2	2	6	6	13	16	..	19	(a) 22	1	2
	Merkanam	46	45	..	..	9	9	14	14	6	6	29	29	16	16	1	46	45	..	..
	Total ..	188	200	..	..	14	15	31	32	12	14	57	61	118	126	4	179	(b) 190	9	10
Arcot ..	Kurnool	254	321	2	2	14	15	22	25	30	50	68	92	161	197	..	229	289	25	32
	Bellary	552	607	3	3	22	23	8	10	26	29	59	65	409	456	18	486	(c) 536	66	71
	Anantapur	355	403	..	..	58	62	96	107	40	47	194	216	109	116	..	303	332	52	71
	Cuddapah	231	283	..	..	31	38	26	39	38	45	95	122	106	126	3	204	(d) 251	27	32
	Salem	923	947	21	21	166	169	93	93	19	21	299	304	543	547	33	875	(e) 879	48	68
	Vellore	491	516	..	..	135	137	25	25	55	62	215	224	200	209	16	431	(f) 450	60	66
	Tirukoilúr	126	124	..	..	53	53	9	9	2	2	64	64	50	51	3	117	115	9	9
	Total ..	2,932	3,201	26	26	479	497	279	303	210	256	994	1,087	1,578	1,702	73	2,645	2,852	287	349

(a) One person was taken as a witness.
(b) Includes 3 persons written off.
(c) Includes 15 persons written off.
(d) Do. 3 do. do.
(e) Includes 28 persons written off.
(f) Do. 17 do. do.

APPENDIX H—*cont.*

Statement of offences against the Abkári Laws dealt with in the Presidency during the year 1889-90.

Division.	Circle.	Disposal by the Magistracy.								Cases sent to Magistracy otherwise than through the Inspectors of Salt and Abkari Revenue.					
		Pending trial on April 1, 1889, and since sent up for trial up to March 31, 1890.		Convicted.		Acquitted.		Pending on March 31, 1890.		Number of cases reported.		Number of cases convicted.		Number of cases acquitted.	
		Cases.	Persons.	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.
		22	23	24	25	26	27	28	29	30	31	32	33	34	35
Nellore ..	Kanuparti	43	51	34	41	3	4	6	6	..	..	..	..	..	..
	Iskápalle	86	99	75	84	5	9	6	6	..	..	..	..	..	..
	Kistnapatam	139	141	126	127	6	7	7	7	..	..	..	..	..	..
	Cumbum	173	218	141	171	21	24	11	23	..	..	..	..	..	..
	Total ..	441	509	376	423	35	44	30	42	..	..	..	..	..	..
Chingleput ..	Tada	91	96	66	68	4	4	21	24	..	..	..	..	..	..
	Ennore	15	15	12	12	1	1	2	2	..	..	..	..	..	..
	Covelong	15	18	8	10	2	3	5	5	..	..	..	..	..	..
	Merkanam	16	16	14	14	1	1	1	1	..	..	..	..	..	..
	Total ..	137	145	100	104	8	9	29	32	..	..	..	..	..	..
Arcot ..	Kurnool	172	211	138	154	(a) 11	24	23	33	..	..	..	..	..	..
	Bellary	554	604	424	457	39	51	91	96	..	..	..	..	..	..
	Anantapur	148	162	118	126	1	2	29	34	..	..	..	..	..	..
	Cuddapah	170	202	132	148	14	19	24	35	..	..	..	..	..	..
	Salem	597	602	525	530	26	26	46	46	..	..	..	..	..	..
	Vellore	269	282	230	241	15	16	24	25	..	..	..	..	..	..
	Tirukoilúr	57	58	37	37	2	3	18	18	..	..	..	..	..	..
	Total ..	1,967	2,121	1,604	1,693	103	141	255	287	..	..	..	..	..	..

(a) One case struck off by the Magistrate as the accused has gone over to the Nizam's Dominions.

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APPENDIX H—*cont.*

Statement of offences against the Abkári Laws dealt with in the Presidency during the year 1889-90.

Division.	Circle.	Pending on April 1, 1889, and since reported up to March 31, 1890.		Cases disposed of by the Officers of the Department.															
				Released by Department.										Sent for trial.		Cases written off.	Total disposed of.		
				I. For being in possession of country spirits not more than 2° below the prescribed strength in cases in which such spirits were procured direct from a distillery or warehouse situated close by and 5° in other cases.		II. For petty breaches of the provisions of section 56 of the Abkári Act for the first time.		III. On proof of ignorance or inadvertence.		IV. For want of proof.		Total.							
		Cases.	Persons.	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.	Cases.	Cases.	Persons.	Cases.	Persons.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21
Negapatam ..	Villupuram	147	147	..	..	25	25	15	15	11	12	51	52	89	89	1	141	141	6	6
	Cuddalore	226	234	..	..	70	75	64	65	3	3	137	143	78	79	2	217	(a) 224	9	10
	Tranquebar	305	320	..	..	98	104	22	22	17	17	137	143	152	160	6	295	(b) 310	10	10
	Negapatam	115	137	..	..	..	..	16	16	5	6	21	22	78	98	3	102	(c) 122	13	15
	Vedarniem	96	96	..	..	8	8	26	26	8	8	42	42	51	51	..	93	93	3	3
	Adirámpatnam ..	47	47	..	..	3	3	10	10	2	2	15	15	25	25	..	40	40	7	7
	Tanjore	443	500	..	..	110	130	109	119	8	10	227	259	198	219	2	427	(d) 483	16	17
	Total ..	1,379	1,481	..	...	314	345	262	273	54	58	630	676	671	721	14	1,315	1,413	64	68
Tinnevelly ..	Madura	966	983	..	..	19	19	182	202	56	57	257	278	620	621	12	889	(e) 906	77	77
	Vattanam	164	163	2	2	11	11	13	13	4	4	30	30	106	108	5	141	(f) 140	23	23
	Morekolam	63	62	..	..	19	19	6	6	6	6	31	31	24	24	1	56	55	7	7
	Tuticorin	84	85	6	6	18	18	7	8	9	9	40	41	43	43	..	83	84	1	1
	Káyalpatnam	233	248	..	..	22	22	69	69	6	7	97	98	126	138	1	224	(g) 237	9	11
	Kuttanguli	130	132	..	..	1	1	16	16	7	9	24	26	102	103	4	130	(h) 132	..	..
	Tinnevelly	497	509	..	..	14	15	95	96	18	18	127	129	361	374	4	492	(i) 504	5	5
	Total ..	2,137	2,182	8	8	104	105	388	410	106	110	606	633	1,382	1,411	27	2,015	2,058	122	124

(a) Includes 2 persons written off.
(b) Do. 7 do. do.
(c) Do. 2 do. do.
(d) Do. 5 do. do.
(e) Do. 7 do. do.
(f) Includes 2 persons written off.
(g) Do. 1 person do.
(h) Do. 3 persons do.
(i) Do 1 person do.

APPENDIX H—*cont.*

Statement of offences against the Abkári Laws dealt with in the Presidency during the year 1889-90.

Division.	Circle.	Disposal by the Magistracy.								Cases sent to Magistracy otherwise than through the Inspectors of Salt and Abkari Revenue.					
		Pending trial on April 1, 1889, and since sent up for trial up to March 31, 1890.		Convicted.		Acquitted.		Pending on March 31, 1890.		Number of cases reported.		Number of cases convicted.		Number of cases acquitted.	
		Cases.	Persons.	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.
		22	23	24	25	26	27	28	29	30	31	32	33	34	35
Negapatam	Villupuram	96	(a) 96	64	64	4	4	28	28	..	..	..	..	..	..
	Cuddalore	93	94	68	68	5	5	20	21	..	..	..	..	..	..
	Tranquebar	162	(b) 170	145	150	5	5	12	15	3	3	..	..	..	..
	Negapatam	83	104	70	88	6	7	7	9	2	2	1	1	1	1
	Vedarniem	58	58	36	36	22	22	..	..	..	..	..	..	..	..
	Adirámpatnam	27	27	19	19	1	1	7	7	2	2	1	1	1	1
	Tanjore	215	240	154	160	14	24	47	56	..	..	..	..	..	..
	Total ..	734	789	556	585	57	68	121	136	7	7	2	2	2	2
Tinnevelly	Madura	737	744	651	656	16	16	(c) 68	70	..	..	..	..	..	..
	Vattanam	111	114	102	103	2	3	7	8	1	2	..	..	1	2
	Morekolam	25	25	24	24	..	..	1	1	..	..	..	..	..	..
	Tuticorin	43	43	34	34	5	5	4	4	..	..	..	..	..	..
	Káyalpatnam	138	150	123	130	8	13	7	7	..	..	..	..	..	..
	Kuttanguli	107	108	97	98	2	2	8	8	1	1	1	1	..	..
	Tinnevelly	412	428	328	343	11	11	73	74	..	..	..	..	..	..
	Total ..	1,573	1,612	1,359	1,388	44	50	168	172	2	3	1	1	1	2

(a) Includes only 7 cases and 7 persons pending at the beginning of the year, as it was hopeless to secure the attendance of the accused, a French subject.
(b) Includes only 10 cases with 10 persons pending at the beginning of the year and not 11 as shown in the previous report.
(c) Excludes 2 cases and 2 persons written off the Magistrate's file.

APPENDIX H—*cont.*

Statement of offences against the Abkári Laws dealt with in the Presidency during the year 1889-90.

Division.	Circle.	Pending on April 1, 1889, and since reported up to March 31, 1890.		Cases disposed of by the Officers of the Department.															
				Released by Department.										Sent for trial.		Cases written off.	Total disposed of.		Pending on March 31, 1890.	
				I. For being in possession of country spirits not more than 2° below the prescribed strength in cases in which such spirits were procured direct from a distillery or warehouse situated close by and 5° in other cases.		II. For petty breaches of the provisions of section 56 of the Abkári Act for the first time.		III. On proof of ignorance or inadvertence.		IV. For want of proof.		Total.							
		Cases.	Persons.	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.	Cases.	Cases.	Persons.	Cases.	Persons.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21
Calicut ..	Kundapur	302	383	..	..	22	39	94	106	15	16	131	161	134	174	3	268	335	34	48
	Mangalore	712	652	..	..	9	9	113	114	45	46	167	169	410	422	71	648	(a) 592	64	60
	Tellicherry	1,385	1,394	..	..	6	6	88	92	37	40	131	138	1,207	1,221	14	1,352	(b) 1,361	33	33
	Calicut	861	912	..	..	26	27	48	49	54	64	128	140	661	731	43	832	(c) 883	29	29
	Pálghat	656	639	..	..	..	..	40	40	19	23	59	63	565	569	23	647	(d) 636	9	3
	Coimbatore	884	979	4	4	66	79	61	70	26	44	157	197	693	742	6	856	(e) 944	28	35
	North Trichinopoly ..	309	316	3	3	75	79	46	47	10	11	134	140	160	162	7	301	(f) 308	8	8
	South Trichinopoly ..	* 577	597	2	2	141	148	60	70	18	18	221	238	336	346	15	572	(g) 590	5	7
	Total ..	5,686	5,872	9	9	345	387	550	588	224	262	1,128	1,246	4,166	4,367	182	5,476	5,649	210	223
Madras Town Circle.	Madras Town ..	76	104	1	1	11	16	2	3	1	2	15	22	61	82	..	76	104	..	..
	Saidápet Taluk ..	81	109	5	6	4	5	2	1	6	7	17	19	64	90	..	81	109	..	..
	Total ..	157	213	6	7	15	21	4	4	7	9	32	41	125	172	..	157	213	..	..
	Grand Total ..	17,080	18,119	275	308	1,578	1,706	2,066	2,246	809	996	4,728	5,256	10,718	11,547	554	16,000	16,997	1,080	1,122

* Includes 15 cases pending at the beginning of the year and not 14 as shown in the last Administration Report.

(a) Includes 1 person written off.
(b) Do. 2 persons do.
(c) Do. 12 do. do.
(d) Do. 4 do. do.
(e) Includes 5 persons written off.
(f) Do. 6 do. do.
(g) Do. 6 do. do.

APPENDIX H—*cont.*

Statement of offences against the Abkári Laws dealt with in the Presidency during the year 1889-90.

Division.	Circle.	Disposal by the Magistracy.								Cases sent to Magistracy otherwise than through the Inspectors of Salt and Abkari Revenue.					
		Pending trial on April 1, 1889, and since sent up for trial to March 31, 1890.		Convicted.		Acquitted.		Pending on March 31, 1890.		Number of cases reported.		Number of cases convicted.		Number of cases acquitted.	
		Cases.	Persons.	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.
		22	23	24	25	26	27	28	29	30	31	32	33	34	35
Calicut	Kundapur	188	233	153	184	20	27	15	22	..	..	..	..	..	..
	Mangalore	459	474	406	415	28	34	23	(a) 23	..	..	..	..	..	..
	Tellicherry	1,348	1,362	1,088	1,095	6	11	253	(b) 255	33	35	29	29	4	6
	Calicut	682	753	391	421	25	32	261	(c) 295	46	51	36	36	10	15
	Pálghat	634	640	443	445	11	12	179	(d) 183	27	36	26	29	1	7
	Coimbatore	738	794	553	586	22	33	163	174	5	5	5	5	..	..
	North Trichinopoly	166	168	136	138	5	5	24	(e) 24	..	..	..	..	..	..
	South Trichinopoly	361	371	309	318	23	23	27	(f) 28	3	3	3	3	..	..
	Total ..	4,576	4,795	3,479	3,602	140	177	945	1,004	114	130	99	102	15	28
Madras Town Circle.	Madras Town	65	86	64	84	1	2	..	..	..	..	..	..	..	..
	Saidápet Taluk	65	91	56	78	5	9	4	4	..	..	..	..	..	..
	Total ..	130	177	120	162	6	11	4	4	..	..	..	..	..	..
	Grand Total ..	12,119	13,079	9,544	10,100	539	695	2,016	2,263	153	174	127	130	21	39

(a) Excludes 2 cases with 2 persons written off.
(b) Do. 1 case ,, 1 person do.
(c) Do. 5 cases ,, 5 persons do.
(d) Excludes 1 case with 1 person written off.
(e) Do. 1 ,, ,, 1 ,, do.
(f) Do. 2 cases ,, 2 persons do.

APPENDIX I.

CLASSIFIED Statement of Offences against the Abkári Laws.

Division.	Circle.	SMUGGLING. From foreign territory.	SMUGGLING. From rented to excise tracts.	SMUGGLING. From one tract to another where duty varies and liquor is brought to the tract where the duty is higher.	Illicit distillation.	Possession of unlicensed or illicitly distilled spirits.	Sale of unlicensed or illicitly distilled spirits.	Illicit transport.	Unlicensed sales.	Using false measures.	Adulteration.	Dilution.	Illicit manufacture of toddy.	Other offences.	Total.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
Chatrapur.	Ganjam ..	..	..	..	10	13	..	..	5	..	..	1	5	26	60
	Surlá	..	1	..	89	31	4	23	36	7	..	7	52	19	269
	Aska	12	..	..	4	25	..	8	21	..	..	7	7	23	107
	Total ..	12	1	..	103	69	4	31	62	7	..	15	64	68	436
Chicacole	Naupada ..	..	11	..	45	124	34	6	7	..	..	3	36	9	275
	Calingapatam.	..	14	..	8	35	8	13	7	10	..	3	44	18	157
	Konada ..	..	..	..	5	1	..	11	6	..	..	3	9	29	64
	Bobbili ..	..	120	..	21	27	10	24	37	3	..	7	16	11	276
	Balacheruvu.	..	2	..	6	20	..	94	11	3	..	6	33	8	183
	Pólavaram ..	..	11	..	14	6	2	76	44	..	..	12	47	44	256
	Total ..	..	158	..	99	213	54	224	112	16	..	31	185	119	1,211
Masulipatam.	Penuguduru ..	2	..	..	1	..	..	75	23	1	..	98	39	27	266
	Mogaltur ..	..	..	..	26	29	32	257	21	..	..	153	157	82	757
	Manginapudi.	..	..	7	1	11	1	19	9	..	..	144	347	32	571
	Nizampatam ..	..	..	..	..	..	..	7	..	..	..	65	18	21	* 111
	Bezváda ..	4	50	..	13	87	3	57	68	..	1	132	32	7	* 454
	Total ..	6	50	7	41	127	36	415	121	1	1	592	593	169	(a)2,159
Nellore ..	Kanuparti ..	..	5	..	4	1	1	9	4	..	..	12	6	9	51
	Iskapalle ..	..	..	..	16	..	..	10	36	1	..	6	24	26	119
	Kistnapatam ..	..	..	..	..	..	..	42	43	..	..	6	50	38	179
	Cumbum ..	..	11	..	36	..	..	45	15	..	..	71	20	21	219
	Total ..	..	16	..	56	1	1	106	98	1	..	95	100	94	(b) 568
Arcot ..	Kurnool ..	33	11	..	6	9	3	40	31	5	..	13	45	31	227
	Bellary ..	16	..	..	..	..	..	137	68	8	..	3	72	148	452
	Anantapur ..	26	..	..	..	..	..	61	22	1	..	14	15	81	220
	Cuddapah ..	11	..	..	4	..	..	50	43	5	2	6	12	79	212
	Salem	1	10	..	..	..	..	91	100	..	..	60	307	298	867
	Vellore ..	..	..	..	..	..	..	58	56	..	..	13	141	139	407
	Tirukoilúr ..	..	..	..	..	..	..	24	15	..	1	21	20	45	126
	Total ..	87	21	..	10	9	3	461	335	19	3	130	612	821	2,511
Chingleput	Tada	..	..	..	..	..	..	20	20	2	..	5	40	4	91
	Ennore ..	..	..	..	..	..	..	3	3	..	..	2	3	18	29
	Covelong ..	..	..	..	..	..	..	3	5	..	..	3	5	4	20
	Merkanam ..	..	..	..	..	..	..	3	4	..	..	1	27	9	44
	Total ..	..	..	..	..	..	..	29	32	2	..	11	75	35	184
Negapatam	Villupuram ..	49	..	..	..	..	..	21	8	..	..	8	14	44	144
	Cuddalore ..	..	..	..	..	..	..	48	21	6	..	21	52	66	214
	Tranquebar ..	9	..	..	..	..	..	66	51	3	..	1	69	96	295
	Negapatam ..	..	..	..	..	..	..	47	12	4	..	9	4	34	110
	Vedarniem ..	..	..	..	..	..	..	17	9	..	..	6	52	12	96
	Adirámpatnam.	6	..	..	..	..	..	10	6	..	..	1	18	6	47
	Tanjore ..	3	..	..	..	..	..	90	43	13	..	14	155	118	436
	Total ..	67	..	..	..	..	..	299	150	26	..	60	364	376	(c) 1,342
Tinnevelly.	Madura ..	16	..	..	2	59	..	260	285	2	..	11	211	82	923
	Vattanam ..	..	..	..	2	..	..	17	64	..	..	2	49	26	160
	Morekolam ..	..	..	..	..	..	..	5	17	..	..	..	14	22	58
	Tuticorin ..	..	..	..	..	..	..	22	11	1	..	6	21	19	80
	Káyalpátnam.	..	..	..	..	7	..	31	83	1	..	3	70	28	223
	Kuttanguli ..	6	..	..	..	..	..	35	21	..	3	48	..	12	125
	Tinnevelly ..	38	..	..	..	..	..	127	133	4	..	15	115	53	485
	Total ..	60	..	..	4	66	..	497	614	8	3	85	480	242	(d)2,059

* Nineteen cases transferred from the Bezváda to the Nizampatam Circle.

(a) Excludes 19 unsuccessful searches.
(b) Do. 5 do. do.
(c) Excludes 2 unsuccessful searches.
(d) Do. 11 do. do.

APPENDIX I—*cont.*

Classified Statement of Offences against the Abkári Laws.

Division.	Circle.	SMUGGLING. From foreign territory.	SMUGGLING. From rented to excise tracts.	SMUGGLING. From one tract to another where the duty varies and liquor is brought to the tract where the duty is higher.	Illicit distillation.	Possession of unlicensed or illicitly distilled spirits.	Sale of unlicensed or illicitly distilled spirits.	Illicit transport.	Unlicensed sales.	Using false measures.	Adulteration.	Dilution.	Illicit manufacture of toddy.	Other offences.	Total.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
Calicut ..	Kundapur ..	..	..	..	..	..	..	34	53	..	..	47	78	72	284
	Mangalore ..	..	63	..	50	79	..	50	48	2	..	10	274	56	632
	Tellicherry ..	7	..	..	6	38	..	135	25	..	..	..	980	156	1,347
	Calicut ..	36	..	..	48	3	..	57	74	1	..	7	310	139	675
	Pálghat ..	23	..	..	118	63	..	80	16	..	..	4	241	88	633
	Coimbatore ..	58	..	..	*14	..	..	103	174	24	..	13	437	50	873
	North Trichinopoly ..	..	..	..	..	..	..	68	53	14	..	13	51	97	296
	South Trichinopoly ..	49	..	..	..	..	..	105	68	..	..	15	87	234	558
	Total ..	173	63	..	236	183	..	632	511	41	..	109	2,458	892	(a) 5,298
Madras Town Circle.	Madras Town.	..	..	..	..	..	..	1	13	3	..	11	12	35	75
	Saidápet Taluk.	..	..	..	..	..	..	1	11	5	..	16	19	29	81
	Total ..	..	..	..	..	..	..	2	24	8	..	27	31	64	156
	Grand Total ..	405	309	7	549	668	98	2,696	2,059	129	7	1,155	4,962	2,880	15,924

(a) Excludes 84 unsuccessful searches.

APPENDIX J.

STATEMENT showing the duration of Abkári cases pending at the close of 1889-90, and the average duration of cases disposed of during the year by the Salt and Abkári Department, Madras Presidency.

Division.	Circle.	Pending cases. Under two weeks.	Under one month.	Under three months.	Over three months.	Total.	Average duration of cases. Inclusive of exceptional cases. Number of cases.	Average.	Exclusive of exceptional cases. Number of cases.	Average.
1	2	3	4	5	6	7	8	9	10	11
		PERSONS.	PERSONS.	PERSONS.	PERSONS.	PERSONS.		DAYS.		DAYS.
Chatrapur ..	Ganjam	..	..	1	1	2	57	13	55	5
	Surlá	..	..	4	1	5	235	20	209	6
	Aska	2	..	1	..	3	105	18	79	6
	Total ..	2	..	6	2	10	397	18	343	6
Chicacole ..	Naupada	..	1	2	..	3	252	25	223	8
	Calingapatam	1	..	1	..	2	124	32	84	11
	Konada	..	..	..	..	..	65	28	50	13
	Bobbili	..	..	2	..	2	259	23	241	17
	Balacheruvu	1	..	5	..	6	167	11	167	11
	Polavaram	..	..	..	..	..	256	12	256	12
	Total ..	2	1	10	..	13	1,123	20	1,021	12
Masulipatam ..	Penuguduru	27	1	6	6	40	234	21	225	16
	Mogaltur	17	31	139	30	217	553	43	519	32
	Manginapudi	11	1	5	2	19	546	24	520	22
	Nizampatam	..	..	1	..	1	111	13	103	(a) 8
	Bezváda	4	2	2	..	7	444	25	442	(b) 24
	Total ..	59	35	153	38	284	1,888	29	1,809	24
Nellore ..	Kanuparti	2	..	..	..	2	52	8	52	8
	Iskapalle	3	..	..	..	3	116	8	116	8
	Kistnapatam	..	..	..	2	2	181	17	162	9
	Cumbum	2	2	8	22	34	202	25	202	25
	Total ..	7	2	8	24	41	651	17	532	15
Chingleput ..	Tada	6	..	..	..	6	86	11	86	8
	Ennore	..	..	..	2	2	25	8	19	1
	Covelong	1	..	..	..	2	19	22	18	13
	Merkanam	..	..	..	..	..	45	24	44	6
	Total ..	7	..	..	2	10	175	15	167	7
Arcot ..	Kurnool	6	6	12	8	32	229	45	226	37
	Bellary	21	16	18	16	71	468	111	334	12
	Anantapur	..	..	18	53	71	303	39	218	36
	Cuddapah	1	1	14	16	32	201	42	192	36
	Salem	43	3	8	14	68	842	16	797	18
	Vellore	10	18	16	12	66	415	54	349	26
	Tirukoilúr	2	..	2	5	9	114	19	94	10
	Total ..	83	44	88	124	349	2,572	47	2,210	23
Negapatam ..	Villupuram	3	..	3	..	6	140	11	133	5
	Cuddalore	1	1	3	5	10	215	32	200	25
	Tranquebar	7	1	..	2	10	289	23	255	11
	Negapatam	8	..	2	5	15	99	83	98	41
	Vedarniam	..	1	..	2	3	93	14	86	10
	Adirámpatnam	..	..	7	..	7	40	26	37	14
	Tanjore	6	5	6	..	17	425	16	360	8
	Total ..	25	8	21	14	68	1,301	25	1,169	14

(a) & (b) Nineteen cases transferred from the Bezváda to the Nizampatam Circle.

APPENDIX J—*cont.*

Statement showing the duration of Abkári cases pending at the close of 1889-90, and the average duration of cases disposed of during the year by the Salt and Abkári Department, Madras Presidency.

Division.	Circle.	Pending cases. Under two weeks.	Under one month.	Under three months.	Over three months.	Total.	Average duration of cases. Inclusive of exceptional cases. Number of cases.	Average.	Exclusive of exceptional cases. Number of cases.	Average.
1	2	3	4	5	6	7	8	9	10	11
		PERSONS.	PERSONS.	PERSONS	PERSONS.	ERSONS.		DAYS.		DAYS.
Tinnevelly ..	Madura	45	13	14	5	77	877	22	840	16
	Vattanam	17	5	..	1	23	136	18	135	17
	Morekolam	1	..	3	3	7	55	7	11	28
	Tuticorin	..	1	..	..	1	83	11	76	6
	Káyalpatnam	4	1	..	6	11	223	13	214	10
	Kuttanguli	..	..	..	..	..	126	7	125	7
	Tinnevelly	2	2	..	1	5	488	15	478	13
	Total ..	69	22	17	15	124	1,988	17	1,879	14
Calicut ..	Kundapur	40	2	1	5	48	265	28	234	12
	Mangalore	25	17	9	9	(a) 60	577	30	577	30
	Tellicherry	16	2	4	11	33	1,338	25	1,316	22
	Calicut	12	1	4	8	(b) 29	789	35	689	21
	Pálghat	2	1	..	..	(c) 3	624	13	593	12
	Coimbatore	29	1	2	3	35	850	11	850	11
	North Trichinopoly ..	3	1	2	2	8	294	11	273	8
	South do. ..	..	..	1	6	7	557	14	554	14
	Total ..	127	25	23	44	223	5,294	22	5,090	18
Madras Town Circle.	Madras Town	..	..	..	..	..	..	..	156	8
	Saidápet Taluk ..	* 1	* 3	..	..	4				
	Grand Total ..	332	138	326	263	1,126	15,289	26	14,376	17

* These cases have been disposed of, but the charge sheets were not returned by the Magistrate during the year.
(a) Excludes 4 undetected cases. (b) Excludes 5 undetected cases. (c) Excludes 6 undetected cases.

APPENDIX K.

STATEMENT showing the Demand, Collection and Balance of Excise (Abkári and Opium) Revenue in the Madras Presidency for the year 1889-90.

Country Spirits.

District.	DEMAND.			COLLECTION.			REMISSION.		BALANCE.		
	Arrears at the beginning of the year.	Current.	Total.	Arrears.	Current.	Total.	Arrears.	Current.	Arrears.	Current.	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 ..	5,159	85,279	90,438	4,441	85,046	89,487	..	..	718	233	951
Vizagapatam ..	16,103	1,88,376	2,04,479	15,436	1,67,212	1,82,648	667	593	..	20,571	20,571
Godavari ..	113	2,93,096	2,93,209	113	2,88,318	2,88,431	..	..	..	4,778	4,778
Kistna ..	5,356	4,08,476	4,13,832	5,356	3,81,305	3,86,661	..	..	..	27,171	27,171
Nellore ..	1,536	1,82,187	1,83,723	1,307	1,79,658	1,80,965	56	..	173	2,529	2,702
Cuddapah ..	..	2,51,882	2,51,882	..	2,46,796	2,46,796	..	425	..	4,661	4,661
Anantapur ..	..	1,70,978	1,70,978	..	1,70,978	1,70,978	..	..	..	..	..
Bellary ..	..	3,40,494	3,40,494	..	3,40,494	3,40,494	..	..	..	..	..
Kurnool ..	2,464	1,28,193	1,30,657	2,464	1,28,193	1,30,657	..	..	..	..	..
Madras ..	* 3,080	5,26,731	5,29,811	1,246	5,26,186	5,27,432	..	..	..	..	..
Chingleput ..	3,019	1,66,004	1,69,023	312	1,66,004	1,66,316	930	245	904	300	1,204
North Arcot ..	7,670	5,35,020	5,42,690	7,670	5,31,788	5,39,458	2,636	..	71	..	71
South Arcot ..	1,533	4,54,906	4,56,439	1,533	4,52,280	4,53,783	..	2,925	..	307	307
Tanjore ..	68	1,81,389	1,81,447	..	1,81,280	1,81,280	58	..	..	2,656	2,656
Trichinopoly ..	..	1,73,158	1,73,158	..	1,73,158	1,73,158	..	..	..	109	109
Madura ..	2,079	2,50,285	2,52,364	2,079	2,50,065	2,52,144	..	..	..	..	..
Tinnevelly ..	522	1,36,407	1,36,929	..	1,36,407	1,36,407	..	..	..	220	220
Coimbatore ..	1,834	2,35,118	2,36,952	1,150	2,35,118	2,36,268	156	..	522	..	522
Nilgiris ..	1,324	1,79,827	1,81,151	150	1,79,827	1,79,977	..	..	528	..	528
Salem ..	1,171	3,04,746	3,05,917	1,064	3,00,865	3,01,929	107	..	1,174	..	1,174
South Canara ..	4,550	1,36,195	1,40,745	1,530	1,34,580	1,36,110	..	..	..	3,881	3,881
Malabar ..	..	1,14,176	1,14,176	..	1,13,268	1,13,268	1,785	42	1,205	1,573	2,808
Total ..	* 57,571	54,42,923	55,00,494	45,851	53,68,796	54,14,647	..	..	..	908	908
							6,335	4,230	5,325	69,897	75,222

* Rs. 190, the rent of the Tondiarpet distillery building, have been transferred to "Miscellaneous."

Country Spirits and Toddy Combined.

District.	DEMAND.			COLLECTION.			REMISSION.		BALANCE.		
	Arrears at the beginning of the year.	Current.	Total.	Arrears.	Current.	Total.	Arrears.	Current.	Arrears.	Current.	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 ..	..	..	..	..	..	..	..	..	..	..	..
Vizagapatam ..	..	..	..	..	..	..	..	..	..	..	..
Godávari ..	4,722	1,92,076	1,96,798	4,722	1,92,076	1,96,798	..	..	..	..	..
Kistna ..	..	1,68,511	1,68,511	..	1,61,884	1,61,884	..	..	..	..	..
Nellore ..	..	..	..	..	..	..	..	..	..	6,627	6,627
Cuddapah ..	..	..	..	..	..	..	..	..	..	..	..
Anantapur ..	..	..	..	..	..	..	..	..	..	..	..
Bellary ..	..	51,822	51,822	..	49,622	49,622	..	..	..	2,200	2,200
Kurnool ..	..	..	..	..	..	..	..	..	..	..	..
Madras ..	..	..	..	..	..	..	..	..	..	..	..
Chingleput ..	..	..	..	..	..	..	..	..	..	..	..
North Arcot ..	..	..	..	..	..	..	..	..	..	..	..
South Arcot ..	..	..	..	..	..	..	..	..	..	..	..
Tanjore ..	..	..	..	..	..	..	..	..	..	..	..
Trichinopoly ..	..	..	..	..	..	..	..	..	..	..	..
Madura ..	..	..	..	..	..	..	..	..	..	..	..
Tinnevelly ..	..	..	..	..	..	..	..	..	..	..	..
Coimbatore ..	..	..	..	..	..	..	..	..	..	..	..
Nilgiris ..	..	..	..	..	..	..	..	..	..	..	..
Salem ..	..	..	..	..	..	..	..	..	..	..	..
South Canara ..	..	..	..	..	..	..	..	..	..	..	..
Malabar ..	139	37,210	37,349	20	36,968	36,988	50	129	69	113	182
Total ..	4,861	4,49,619	4,54,480	4,742	4,40,550	4,45,292	50	129	69	8,940	9,009

APPENDIX K—*cont.*

Statement showing the Demand, Collection and Balance of Excise (Abkári and Opium) Revenue in the Madras Presidency for the year 1889-90.

Toddy.

District.	DEMAND.			COLLECTION.			REMISSION.		BALANCE.		
	Arrears at the beginning of the year.	Current.	Total.	Arrears.	Current.	Total.	Arrears.	Current.	Arrears.	Current.	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 ..	3,485	16,878	20,363	3,485	16,455	19,940	..	..	..	423	423
Vizagapatam ..	4,175	39,331	43,506	4,175	39,098	43,273	..	..	..	233	233
Godávari ..	85	1,05,936	1,06,021	..	1,04,209	1,04,209	85	..	..	1,727	1,727
Kistna ..	215	1,60,391	1,60,606	..	1,58,766	1,58,766	..	..	215	1,627	1,840
Nellore ..	1,432	50,119	51,551	1,212	47,598	48,810	220	415	..	2,106	2,106
Cuddapah ..	..	1,17,784	1,17,784	..	1,17,784	1,17,784	..	..	..	..	..
Anantapur ..	..	2,21,575	2,21,575	..	2,21,524	2,21,524	..	..	..	51	51
Bellary ..	297	2,99,666	2,99,963	297	2,98,128	2,98,425	..	..	..	1,538	1,538
Kurnool ..	228	2,50,651	2,50,879	228	2,50,651	2,50,879	..	..	..	..	..
Madras ..	578	4,36,303	4,36,881	478	4,33,026	4,33,504	36	25	64	3,252	3,316
Chingleput ..	2,229	1,51,371	1,53,600	2,229	1,48,305	1,50,534	..	..	..	3,066	3,066
North Arcot ..	11,074	3,02,442	3,13,516	9,032	2,91,135	3,00,167	2,042	..	..	11,307	11,307
South Arcot ..	4,487	1,93,269	1,97,756	3,816	1,86,520	1,90,336	671	..	..	6,749	6,749
Tanjore ..	(a)8,878	6,04,923	6,13,801	3,987	5,87,427	5,91,414	837	..	4,654	17,496	21,550
Trichinopoly ..	1,257	1,29,378	1,30,635	321	1,29,296	1,29,617	585	..	351	82	433
Madura ..	5,138	1,62,104	1,67,242	2,170	1,59,760	1,61,930	2,446	..	522	2,344	2,866
Tinnevelly ..	892	1,34,698	1,35,590	892	1,34,698	1,35,590	..	..	..	..	..
Coimbatore ..	11,431	2,96,596	3,08,027	7,830	2,95,667	3,03,497	1,742	93	1,859	836	2,695
Nilgiris ..	..	..	..	..	..	..	..	..	..	..	..
Salem ..	(b)6,470	3,40,734	3,47,204	6,258	3,35,159	3,41,417	212	11	..	5,564	5,564
South Canara ..	(c) 236	1,56,275	1,56,511	236	1,55,858	1,56,094	..	..	..	417	417
Malabar ..	(d)6,155	2,49,740	2,55,895	2,691	2,41,729	2,44,420	505	9	2,959	8,002	10,961
Total ..	68,742	44,20,164	44,88,906	49,337	43,52,793	44,02,130	9,381	553	10,024	66,818	76,842

(a) Reduced by Rs. 175 under rents of independent toddy shops.
(b) Raised by Rs. 25 under tree-tax.
(c) Raised by Rs. 108 under tree-tax.
(d) Do. by Rs. 719 do.

Foreign Spirits.

District.	DEMAND.			COLLECTION.			REMISSION.		BALANCE.		
	Arrears at the beginning of the year.	Current.	Total.	Arrears.	Current.	Total.	Arrears.	Current.	Arrears.	Current.	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 ..	20	5,147	5,167	20	5,147	5,167	..	..	..	..	..
Vizagapatam ..	..	575	575	..	575	575	..	..	..	..	..
Godávari ..	..	3,318	3,318	..	3,318	3,318	..	..	..	..	..
Kistna ..	..	4,570	4,570	..	4,570	4,570	..	..	..	..	..
Nellore ..	..	1,784	1,784	..	1,690	1,690	..	..	..	94	94
Cuddapah ..	..	3,737	3,737	..	3,702	3,702	..	35	..	..	..
Anantapur ..	..	1,660	1,660	..	1,397	1,397	..	..	..	263	263
Bellary ..	..	12,198	12,198	..	12,162	12,162	..	..	..	36	36
Kurnool ..	..	567	567	..	567	567	..	..	..	..	..
Madras ..	21,150	2,34,356	2,55,506	21,045	2,27,949	2,48,994	105	788	..	5,619	5,619
Chingleput ..	..	2,545	2,545	..	2,368	2,368	..	..	..	177	177
North Arcot ..	..	13,293	13,293	..	13,149	13,149	..	144	..	..	..
South Arcot ..	163	7,719	7,882	163	7,693	7,856	..	..	..	26	26
Tanjore ..	..	3,188	3,188	..	3,188	3,188	..	..	..	..	..
Trichinopoly ..	..	1,180	1,180	..	1,180	1,180	..	..	..	..	..
Madura ..	..	1,509	1,509	..	1,509	1,509	..	..	..	..	..
Tinnevelly ..	..	3,596	3,596	..	3,596	3,596	..	..	..	..	..
Coimbatore ..	..	34,897	34,897	..	34,897	34,897	..	..	..	..	..
Nilgiris ..	288	35,443	35,731	..	35,120	35,120	288	..	..	..	..
Salem ..	199	4,704	4,903	199	4,704	4,903	..	..	..	323	323
South Canara ..	..	423	423	..	423	423	..	..	..	..	..
Malabar ..	..	5,355	5,355	..	5,355	5,355	..	..	..	..	..
Total ..	21,820	3,81,764	4,03,584	21,427	3,74,259	3,95,686	393	967	..	6,538	6,538

APPENDIX K.—*cont.*

Statement showing the Demand, Collection and Balance of Excise (Abkári and Opium) Revenue in the Madras Presidency for the year 1889-90.

Miscellaneous.

District.	Demand.			Collection.			Remission.		Balance.		
	Arrears at the beginning of the year.	Current.	Total.	Arrears.	Current.	Total.	Arrears.	Current.	Arrears.	Current.	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 ..	..	333	333	..	333	333	..	..	..	..	..
Vizagapatam ..	..	311	311	..	311	311	..	..	..	..	..
Godávari ..	..	158	158	..	158	158	..	..	..	..	..
Kistna ..	..	1,336	1,336	..	1,336	1,336	..	..	..	..	..
Nellore ..	..	1,464	1,464	..	1,364	1,364	..	..	..	..	..
Cuddapah ..	..	709	709	..	709	709	..	..	..	100	100
Anantapur ..	..	239	239	..	239	239	..	..	..	..	..
Bellary ..	..	927	927	..	927	927	..	..	..	..	..
Kurnool ..	..	160	160	..	160	160	..	..	..	..	..
Madras ..	* 190	8,105	8,295	190	8,105	8,295	..	..	..	..	..
Chingleput ..	..	969	969	..	969	969	..	..	..	..	..
North Arcot ..	..	1,518	1,518	..	1,518	1,518	..	..	..	..	..
South Arcot ..	..	1,089	1,089	..	1,089	1,089	..	..	..	..	..
Tanjore ..	..	2,021	2,021	..	1,945	1,945	..	..	..	..	..
Trichinopoly ..	62	1,006	1,068	62	945	1,007	..	..	..	76	76
Madura ..	..	238	238	..	238	238	..	..	..	61	61
Tinnevelly ..	..	1,114	1,114	..	1,114	1,114	..	..	..	..	..
Coimbatore ..	..	1,245	1,245	..	1,245	1,245	..	..	..	..	..
Nilgiris ..	..	35	35	..	35	35	..	..	..	..	..
Salem ..	..	4,241	4,241	..	4,241	4,241	..	..	..	..	..
South Canara .	..	880	880	..	880	880	..	..	..	..	..
Malabar ..	..	1,506	1,506	..	1,501	1,501	..	5	..	..	..
Total ..	* 252	29,634	29,886	252	29,392	29,644	..	..	..	237	237

* *Vide* remark under "Country spirits."

Total Abkári.

District.	Demand.			Collection.			Remission.		Balance.		
	Arrears at the beginning of the year.	Current.	Total.	Arrears.	Current.	Total.	Arrears.	Current.	Arrears.	Current.	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 ..	8,664	1,07,637	1,16,301	7,946	1,06,981	1,14,927	..	..	718	656	1,374
Vizagapatam ..	20,278	2,28,593	2,48,871	19,611	2,07,196	2,26,807	667	593	..	20,804	20,804
Godávari ..	4,920	5,94,584	5,99,504	4,835	5,88,079	5,92,914	85	..	..	6,505	6,505
Kistna ..	5,571	7,43,284	7,48,855	5,356	7,07,861	7,13,217	..	..	215	35,423	35,638
Nellore ..	2,968	2,35,554	2,38,522	2,519	2,30,310	2,32,829	276	415	173	4,829	5,002
Cuddapah ..	..	3,74,112	3,74,112	..	3,68,991	3,68,991	..	460	..	4,661	4,661
Anantapur ..	..	3,94,452	3,94,452	..	3,94,138	3,94,138	..	..	..	314	314
Bellary ..	297	6,53,285	6,53,582	297	6,51,711	6,52,008	..	..	..	1,574	1,574
Kurnool ..	2,692	4,31,393	4,34,085	2,692	4,29,193	4,31,885	..	..	..	2,200	2,200
Madras ..	24,998	12,05,495	12,30,493	22,959	11,95,266	12,18,225	1,071	1,058	968	9,171	10,139
Chingleput ..	5,248	3,20,889	3,26,137	2,541	3,17,646	3,20,187	2,636	..	71	3,243	3,314
North Arcot ..	18,744	8,52,303	8,71,047	16,702	8,37,620	8,54,322	2,042	3,069	..	11,614	11,614
South Arcot ..	6,183	6,56,983	6,63,166	5,512	6,47,552	6,53,064	671	..	..	9,431	9,421
Tanjore ..	8,936	7,91,521	8,00,457	3,987	7,73,840	7,77,827	895	..	4,054	17,681	21,735
Trichinopoly ..	1,319	3,04,722	3,06,041	383	3,04,579	3,04,962	585	..	351	143	494
Madura ..	7,217	4,14,136	4,21,353	4,249	4,11,572	4,15,821	2,446	..	522	2,564	3,086
Tinnevelly ..	1,414	2,75,815	2,77,229	892	2,75,815	2,76,707	..	..	522	..	522
Coimbatore ..	13,265	5,67,856	5,81,123	8,980	5,66,927	5,75,907	1,893	93	2,587	836	3,223
Nilgiris ..	1,612	2,15,305	2,16 917	150	2,14,982	2,15,132	288	..	1,174	323	1,497
Salem ..	7,840	6,54,425	6,62,265	7,521	6,44,969	6,52,490	319	11	..	9,445	9,445
South Canara.	4,786	2,93,773	2,98,559	1,766	2,97,741	2,93,507	1,785	42	1,235	1,990	3,225
Malabar ..	6,294	4,07,987	4,14,281	2,711	3,98,821	4,01,532	555	143	3,028	9,023	12,051
Total ..	1,53,264	1,07,24,104	1,08,77,350	1,21,609	105,65,790	1,06,87,399	16,219	5,884	15,418	1,52,430	1,67,848

APPENDIX K—*cont.*

Statement showing the Demand, Collection and Balance of Excise (Abkári and Opium) Revenue in the Madras Presidency for the year 1889-90.

Opium.

District.	Demand.			Collection.			Remission.		Balance.		
	Arrears at the beginning of the year.	Current.	Total.	Arrears.	Current.	Total.	Arrears.	Current.	Arrears.	Current.	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 ..	480	19,600	20,080	480	18,933	19,413	..	..	..	667	667
Vizagapatam ..	3,012	1,27,230	1,30,242	3,012	1,26,367	1,29,379	..	..	..	863	863
Godávari ..	117	2,42,995	2,43,112	117	2,40,986	2,41,103	..	..	..	2,009	2,009
Kistna ..	114	46,672	46,786	114	46,295	46,409	..	..	..	377	377
Nellore ..	1,063	4,999	6,062	1,063	4,024	5,087	..	..	..	975	975
Cuddapah ..	1,200	10,055	11,255	1,200	9,547	10,747	..	..	..	508	508
Anantapur ..	115	1,883	1,998	115	1,731	1,846	..	..	..	152	152
Bellary ..	782	7,527	8,309	782	7,481	8,263	..	..	..	46	46
Kurnool ..	1,044	9,257	10,301	1,044	9,146	10,190	..	..	..	111	111
Madras ..	..	62,614	62,614	..	57,989	57,989	..	..	..	4,625	4,625
Chingleput ..	..	10,588	10,588	..	8,398	8,398	..	..	..	2,190	2,190
North Arcot ..	..	7,772	7,772	..	7,772	7,772	..	..	..	..	..
South Arcot ..	..	1,739	1,739	..	1,504	1,504	..	..	..	235	235
Tanjore ..	..	3,556	3,566	..	3,076	3,076	..	..	..	490	490
Trichinopoly ..	..	5,318	5,318	..	5,318	5,318	..	..	..	..	..
Madura ..	750	4,806	5,556	750	3,605	4,355	..	..	..	1,201	1,201
Tinnevelly ..	..	3,000	3,000	..	3,000	3,000	..	..	..	..	..
Coimbatore ..	508	4,305	4,813	508	4,118	4,626	..	..	..	187	187
Nilgiris ..	..	5,280	5,280	..	5,215	5,215	..	..	..	65	65
Salem ..	128	6,661	6,789	128	6,661	6,789	..	..	..	..	..
South Canara.	43	1,885	1,928	43	1,885	1,928	..	..	..	..	..
Malabar ..	465	11,416	11,881	465	11,597	11,562	..	..	..	319	319
Total ..	9,821	5,99,168	6,08,989	9,821	5,84,148	5,93,969	..	..	..	15,020	15,020

Grand Total (Excise).

District.	Demand.			Collection.			Remission.		Balance.		
	Arrears at the beginning of the year.	Current.	Total.	Arrears.	Current.	Total.	Arrears.	Current.	Arrears.	Current.	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 ..	9,144	1,27,237	1,36,381	8,426	1,25,914	1,34,340	..	..	718	1,323	2,041
Vizagapatam ..	23,290	3,55,823	3,79,113	22,623	3,33,563	3,56,186	667	593	..	21,667	21,667
Godávari ..	5,037	8,37,579	8,42,616	4,952	8,29,065	8,34,017	85	..	..	8,514	8,514
Kistna ..	5,685	7,89,956	7,95,641	5,470	7,54,156	7,59,626	..	..	215	35,800	36,015
Nellore ..	4,031	2,40,553	2,44,584	3,582	2,34,334	2,37,916	276	415	173	5,804	5,977
Cuddapah ..	1,200	3,84,167	3,85,367	1,200	3,78,538	3,79,738	..	460	..	5,169	5,169
Anantapur ..	115	3,96,335	3,96,450	115	3,95,869	3,95,984	..	..	..	466	466
Bellary ..	1,079	6,60,812	6,61,891	1,079	6,59,192	6,60,271	..	..	..	1,620	1,620
Kurnool ..	3,736	4,40,650	4,44,386	3,736	4,38,339	4,42,075	..	..	..	2,311	2,311
Madras ..	24,998	12,68,109	12,93,107	22,959	12,53,255	12,76,214	1,071	1,058	968	13,796	14,764
Chingleput ..	5,248	3,31,477	3,36,725	2,541	3,26,044	3,28,585	2,636	..	71	5,433	5,504
North Arcot ..	18,744	8,60,075	8,78,819	16,702	8,45,392	8,62,094	2,042	3,069	..	11,614	11,614
South Arcot ..	6,183	6,58,722	6,64,905	5,512	6,49,056	6,54,568	671	..	..	9,666	9,666
Tanjore ..	8,936	7,95,087	8,04,023	3,987	7,76,916	7,80,903	895	..	4,054	18,171	22,225
Trichinopoly ..	1,319	3,10,040	3,11,359	383	3,09,897	3,10,280	585	..	351	143	494
Madura ..	7,967	4,18,942	4,26,909	4,999	4,15,177	4,20,176	2,446	..	522	3,765	4,287
Tinnevelly ..	1,414	2,78,815	2,80,229	892	2,78,815	2,79,707	..	..	522	..	522
Coimbatore ..	13,773	5,72,161	5,85,934	9,488	5,71,045	5,80,533	1,893	93	2,387	1,023	3,410
Nilgiris ..	1,612	2,20,585	2,22,197	150	2,20,197	2,20,347	288	..	1,174	388	1,562
Salem ..	7,968	6,61,086	6,69,054	7,649	6,51,630	6,59,279	319	11	..	9,445	9,445
South Canara..	4,829	2,95,658	3,00,487	1,809	2,93,626	2,95,435	1,785	42	1,235	1,990	3,225
Malabar ..	6,759	4,19,403	4,26,162	3,176	4,09,918	4,13,094	555	143	3,028	9,342	12,370
Total ..	1,63,067	1,13,23,272	1,14,86,339	1,31,430	1,11,49,938	1,12,81,368	16,219	5,884	15,418	1,67,450	1,82,868

APPENDIX L.

No. 1.—TOTAL REVENUE derived from Duty upon the Consumption of Spirits and Fermented Liquors.

District.	Population.				Revenue from Duty on			Incidence per Head of Population.	Number of Licenses for Retail of any of the foregoing.	Population per License.
	Muhammadans.	Hindus and others.	Total.	Number of Persons to the Square Mile.	Spirits.	Beer and other Fermented Liquors, including Toddy.	Total Revenue.			
					Rs.	Rs.	Rs.	Rs. A. P.		
Ganjam	6,073	1,743,531	1,749,604	223	90,759	16,878	1,07,637	0 1 0	1,279	1,368
Vizagapatam	20,403	2,464,738	2,485,141	143	1,89,262	39,331	2,28,593	0 1 6	1,160	2,142
Godávari	38,798	1,752,714	1,791,512	244	* 4,88,648	1,05,936	5,94,584	0 5 3	3,032	591
Kistna	87,161	1,461,319	1,548,480	183	* 5,82,893	1,60,391	7,43,284	0 7 8	4,254	364
Nellore	61,344	1,158,892	1,220,236	140	1,85,435	50,119	2,35,554	0 3 1	1,337	913
Cuddapah	97,749	1,023,289	1,121,038	128	2,56,328	1,17,784	3,74,112	0 5 4	1,303	860
Anantapur	40,239	559,650	599,889	118	1,72,877	2,21,575	3,94,452	0 10 6	1,338	448
Bellary	69,767	677,040	736,807	125	3,53,619	2,99,666	6,53,285	0 14 2	1,157	637
Kurnool	81,827	627,478	709,305	91	* 1,80,742	2,50,651	4,31,393	0 9 9	1,477	480
Madras	50,298	355,550	405,848	15,031	7,69,192	4,36,303	12,05,495	2 15 6	922	440
Chingleput	25,034	956,347	981,381	345	1,69,518	1,51,371	3,20,889	0 5 3	924	1,062
North Arcot	82,438	1,735,376	1,817,814	251	5,49,861	3,02,442	8,52,303	0 7 6	2,211	822
South Arcot	48,289	1,766,449	1,814,738	372	4,63,714	1,93,269	6,56,983	0 5 9	1,661	1,093
Tanjore	112,058	2,018,325	2,130,383	583	1,86,598	6,04,923	7,91,521	0 5 11	2,457	867
Trichinopoly	34,104	1,180,929	1,215,033	341	1,75,344	1,29,378	3,04,722	0 4 0	585	2,077
Madura	140,948	2,027,732	2,168,680	258	2,52,032	1,62,104	4,14,136	0 3 1	1,805	1,201
Tinnevelly	89,767	1,609,980	1,699,747	316	1,41,117	1,34,698	2,75,815	0 2 7	1,689	1,006
Coimbatore	37,855	1,619,835	1,657,690	211	2,71,260	2,96,596	5,67,856	0 5 6	1,663	997
Nilgiris	3,531	87,503	91,034	95	2,15,305	...	2,15,305	2 5 10	120	759
Salem	51,092	1,548,503	1,599,595	209	3,13,691	3,40,734	6,54,425	0 6 6	1,706	938
South Canara	93,652	865,862	959,514	246	1,37,498	1,56,275	2,93,773	0 4 11	2,001	479
Malabar	652,198	1,712,837	2,365,035	410	* 1,58,247	2,49,740	4,07,987	0 2 9	3,424	691
Total ..	1,924,625	28,943,879	30,868,504	221	63,03,940	44,20,164	1,07,24,104	0 5 7	37,505	823
Import Duty ..					9,18,719	1,00,158	10,18,877	0 0 6		
Grand Total ..					72,22,659	45,20,322	1,17,42,981	0 6 1		

* Includes the toddy revenue of the tracts in which country spirit and toddy areas are rented together.

APPENDIX L—*cont.*

No. 2.—REVENUE derived from Duty on the Consumption of Spirits.

District.	Population.				Number of Wholesale Licenses.	Revenue from Excised Duty on			Incidence per Head.	Number of Licenses for Retail (Country and European Liquors).	Population per Retail License.
	Muhammadans.	Hindus and others.	Total.	Number of Persons to the Square Mile.		Foreign Spirits.	Country Spirits.	Total.			
						Rs.	Rs.	Rs.	Rs. A. P.		
Ganjam	6,073	1,743,531	1,749,604	223	..	5,147	85,612	90,759	0 0 10	748	2,339
Vizagapatam	20,403	2,464,738	2,485,141	143	1	575	1,88,687	1,89,262	0 1 2	302	8,229
Godávari	38,798	1,752,714	1,791,512	244	..	3,318	(*a*) 4,85,330	(*a*) 4,88,648	0 4 4	1,643	1,090
Kistna	87,161	1,461,319	1,548,480	183	4	4,570	(*b*) 5,78,323	(*b*) 5,82,893	0 6 0	1,964	788
Nellore	61,344	1,158,892	1,220,236	140	4	1,784	1,83,651	1,85,435	0 2 5	444	2,748
Cuddapah	97,749	1,023,289	1,121,038	128	3	3,737	2,52,591	2,56,328	0 3 7	706	1,588
Anantapur	40,239	559,650	599,889	118	..	1,660	1,71,217	1,72,877	0 4 7	443	1,354
Bellary	69,767	667,040	736,807	125	4	12,198	3,41,421	3,53,619	0 7 8	389	1,894
Kurnool	81,827	627,478	709,305	91	4	567	(*c*) 1,80,175	(*c*) 1,80,742	0 4 1	737	962
Madras	50,298	355,550	405,848	15,031	54	2,34,356	5,34,836	7,69,192	1 14 3	333	1,219
Chingleput	25,034	956,347	981,381	345	..	2,545	1,66,973	1,69,518	0 2 9	327	3,001
North Arcot	82,438	1,735,376	1,817,814	251	28	13,293	5,36,568	5,49,861	0 4 10	827	2,198
South Arcot	48,289	1,766,449	1,814,738	372	1	7,719	4,55,995	4,63,714	0 4 1	1,180	1,538
Tanjore	112,058	2,018,325	2,130,383	583	16	3,188	1,83,410	1,86,598	0 1 5	377	5,651
Trichinopoly	34,104	1,180,929	1,215,033	341	2	1,180	1,74,164	1,75,344	0 2 4	312	3,894
Madura	140,948	2,027,732	2,168,680	258	9	1,509	2,50,523	2,52,032	0 1 10	703	3,085
Tinnevelly	89,767	1,609,980	1,699,747	316	8	3,596	1,37,521	1,41,117	0 1 4	616	2,759
Coimbatore	37,855	1,619,835	1,657,690	211	13	34,897	2,36,363	2,71,260	0 2 7	619	2,678
Nilgiris	3,531	87,503	91,034	95	12	35,443	1,79,862	2,15,305	2 5 10	120	759
Salem	51,092	1,548,503	1,599,595	209	21	4,704	3,08,987	3,13,691	0 3 2	680	2,352
South Canara	93,652	865,862	959,515	246	2	423	1,37,075	1,37,498	0 2 3	902	1,064
Malabar	652,198	1,712,837	2,365,035	410	5	5,355	(*d*) 1,52,892	(*d*) 1,58,247	0 1 1	1,449	1,632
Total ..	1,924,625	28,943,879	30,868,504	221	195	3,81,764	59,22,176	63,03,940	0 3 3	15,821	1,951
Import Duty ..						9,18,719	..	9,18,719	0 0 6		
Grand Total ..						13,00,483	59,22,176	72,22,659	0 3 9		

(*a*) Includes the toddy revenue of the whole district for the first half year except that of Rajahmundry and Ellore town belts and Cocanada and Coringa ranges.
(*b*) Do. do. of the whole district except that of the upland taluks and the Masulipatam town for the whole year and also of the Bápatla taluk for the first half year.
(*c*) Do. do. of Cumbum and Márkapur taluks for the first half year.
(*d*) Do. do. of Kurumbranád, Ernád, Walawanad and Ponáni taluks for the first half year.

APPENDIX L—*cont.*

No. 3.—REVENUE derived from Duty on the Consumption of Spirits manufactured in India on the European method or imported from abroad.

District.	Population.				Number of Licenses.		License Fees.		Excise Duty.					Total Revenue.	Incidence of Total Revenue collected per Gallon.	Incidence per Head.	Population per Retail License.
	Muhammadans.	Hindus and others.	Total.	Number of Persons to the Square Mile.	Wholesale.	Retail.	Wholesale.	Retail.	Rate of Duty per Imperial Gallon, London proof.	Number of Gallons on which Duty was collected.	Average Strength.	Total Duty collected.	Incidence of Excise Duty per Gallon.				
							RS.	RS.				RS.	RS. A. P.	RS.		RS. A. P.	
Ganjam	6,073	1,743,531	1,749,604	223	..	11	..	551	Rs. 5 (up to the 20th March 1890) and Rs. 6 (from the 21st) per proof gallon at London Proof and proportionately for higher and lower strengths.	* 913	10° U. P. to proof	4,596	..	5,147	..	0 0 1	159,055
Vizagapatam	20,403	2,464,738	2,485,141	143	1	15	25	550		..	..	..	..	575	..	..	165,076
Godávari	38,798	1,752,714	1,791,512	244	..	53	..	3,318		..	..	..	..	3,318	..	..	33,802
Kistna	87,161	1,461,319	1,548,480	183	4	53	100	4,470		..	..	..	..	4,570	..	0 0 1	29,216
Nellore	61,344	1,158,892	1,220,238	140	..	20	..	1,778		*1	28° O. P.	6	..	1,784	..	..	61,011
Cuddapah	97,749	1,023,289	1,121,038	128	..	28	..	3,737		..	..	..	..	3,737	..	0 0 1	40,037
Anantapur	40,239	559,650	599,889	118	..	10	..	1,660		..	..	..	..	1,660	..	0 0 1	59,989
Bellary	69,767	667,040	736,807	125	..	21	..	2,073		* 2,023	60° O. P. to 10° U. P.	10,125	..	12,198	..	0 0 3	35,086
Kurnool	81,827	627,478	709,305	91	..	9	..	567		..	..	..	..	567	..	..	78,812
Madras	50,298	355,550	405,848	15,031	38	199	950	2,21,767		* 2,328	60° O. P. to 25° U. P.	11,639	..	2,34,356	..	0 9 3	2,039
Chingleput	25,034	956,347	981,387	345	..	14	..	2,545		..	..	..	..	2,545	..	..	70,099
North Arcot	84,438	1,735,376	1,817,814	251	1	53	25	8,734		*891	60° O. P. to proof	† 4,534	..	13,293	..	0 0 1	34,298
South Arcot	48,289	1,766,449	1,814,738	372	1	23	25	1,071		* 1,299	60° O. P. to proof	‡ 6,623	..	7,719	..	0 0 1	78,901
Tanjore	1,12,058	2,018,325	2,130,383	583	1	38	25	2,199		* 193	49° O. P. to proof	964	..	3,188	..	..	56,063
Trichinopoly	34,104	1,180,929	1,215,033	341	..	26	..	1,180		..	..	..	..	1,180	..	..	46,732
Madura	1,40,948	2,027,732	2,168,680	258	1	33	25	1,434		..	..	..	..	1,569	..	..	65,718
Tinnevelly	89,767	1,609,980	1,699,747	316	2	33	50	2,854		* 139	30° U. P.	692	..	3,596	..	..	51,507
Coimbatore	37,855	1,619,835	1,657,690	211	..	33	..	4,346		* 6,120	Proof to 10° U. P.	30,601	..	34,897	..	0 0 4	50,233
Nilgiris	3,531	87,503	91,034	95	4	74	100	14,902		* 1,996	60° O. P. to proof	§ 20,441	..	35,443	..	0 6 3	1,230
Salem	51,092	1,548,503	1,599,595	209	..	29	..	4,010		..	Proof	‖ 694	..	4,704	..	0 0 1	55,158
South Canara ..	93,652	865,862	959,514	246	2	10	50	373		..	..	..	..	423	..	..	95,951
Malabar	6,52,198	1,712,837	2,365,035	410	5	111	125	5,230		..	..	..	..	5,355	..	..	21,307
Total ..	1,924,625	28,943,879	30,868,504	221	60	896	1,500	2,89,349		15,903	Various strengths	90,915	..	3,81,764	27 1 5	0 0 2	34,451
									Imported by Sea ..	¶ 2,07,422	..	9,18,719	..	9,18,719	4 6 10	0 0 6	
									Grand Total ..	2,21,514	..	10,09,634	..	13,00,483	5 13 11	0 0 8	

* These are spirits manufactured in British India and excised at tariff rate, reduced to proof strength.
† Includes Rs. 71, duty on 971 gallons proof of methylated spirits issued at *ad valorem* rates.
‡ Includes Rs. 130, duty on 1,685 gallons proof of methylated spirits issued at *ad valorem* rates.
§ Includes Rs. 10,381, duty on country-brewed beer calculated at the rate of one anna per gallon.
‖ Duty collected on excess found over the wastage allowed under the rules in the Suramangalam Distillery.
¶ Includes 97,597 liquid gallons of Colombo arrack imported into Madras (equivalent to 76,578 gallons proof).

APPENDIX L—*cont.*

No. 4.— REVENUE derived from Duty on Consumption of Country Spirits.

District.	Population.				Number of Government Central Distilleries.	Number of Licenses.		Rate of License Duty.		Amount of Revenue.			Consumption in Imperial Gallons.	Average Strength, under-proof.	Consumption in Imperial Gallons, London proof.	Rate of Duty per Imperial Gallon, London proof.	Revenue per Head.	Population per Retail License.
	Muhammadans.	Hindus and others.	Total.	Number of Persons to the Square Mile.		Wholesale Shops.	Retail Shops.	Wholesale.	Retail.	Still-head Duty, Vend Farms, &c.	Farming of Out-still not of fixed capacity.	Total.						
										RS.	RS.	RS.				RS. A. P.	RS. A. P.	
Ganjam	6,073	1,743,531	1,749,604	223	..	..	737	At the rate of Rs. 15 for each license.	..	85,612	..	85,612	57,330	20° and 30° under proof.	25,016	3 6 9	0 0 9	2,374
Vizagapatam	20,403	2,464,738	2,485,141	143	..	..	287		..	1,88,687	..	1,88,687	48,090		31,957	5 14 6	0 1 3	8,659
Godávari	38,798	1,752,714	1,791,512	244	..	..	1,590		..	2,93,254	§ 1,92,076	4,85,330	418,729		167,563	2 14 4	0 4 4	1,127
Kistna	87,161	1,461,319	1,548,480	183	..	..	* 1,911		..	4,09,812	‖ 1,68,511	5,78,323	499,633		243,826	2 5 11	0 6 0	810
Nellore	61,344	1,158,892	1,220,236	140	..	4	424		..	1,83,651	..	1,83,651	55,189		38,632	4 12 1	0 2 5	2,878
Cuddapah	97,749	1,023,289	1,121,038	128	..	3	678		..	2,52,591	..	2,52,591	63,867		45,945	5 7 11	0 3 7	1,653
Anantapur	40,239	559,650	599,889	118	..	..	433		..	1,71,217	..	1,71,217	47,246		34,746	4 14 10	0 4 7	1,385
Bellary	69,767	667,040	736,807	125	..	4	368		..	3,41,421	..	3,41,421	91,020		65,188	5 3 9	0 7 5	2,002
Kurnool	81,827	627,478	709,305	91	..	4	† 728		..	1,28,353	¶ 51,822	1,80,175	43,142		31,442	5 11 8	0 4 1	974
Madras	50,298	355,550	405,848	15,031	..	16	134		..	5,34,836	..	5,34,836	121,605		85,181	6 4 5	1 5 1	3,028
Chingleput	25,034	956,347	981,381	345	..	4	313		..	1,66,973	..	1,66,973	44,910		31,439	5 5 0	0 2 9	3,135
North Arcot	84,438	1,735,376	1,817,814	251	..	27	774		..	5,36,568	..	5,36,568	142,492		100,375	5 5 6	0 4 9	2,349
South Arcot	48,289	1,766,449	1,814,738	372	..	..	1,157		..	4,55,995	..	4,55,995	168,457		117,920	3 13 10	0 4 0	1,569
Tanjore	112,058	2,018,325	2,130,383	583	..	15	339		..	1,83,410	..	1,83,410	61,397		42,990	4 4 3	0 1 4	6,284
Trichinopoly	34,104	1,180,929	1,215,033	341	..	2	286		..	1,74,164	..	1,74,164	52,187		36,567	4 12 2	0 2 3	4,248
Madura	140,948	2,027,732	2,168,680	258	..	8	670		..	2,50,523	..	2,50,523	70,613		49,429	5 1 1	0 1 10	3,237
Tinnevelly	89,767	1,609,980	1,699,747	316	..	6	583		..	1,37,521	..	1,37,521	41,140		28,408	4 13 5	0 1 3	2,916
Coimbatore	37,855	1,619,835	1,657,690	211	..	13	586		..	2,36,363	..	2,36,363	55,587		42,201	5 9 7	0 2 3	2,829
Nilgiris	3,531	87,503	91,034	95	..	8	46		..	1,79,862	..	1,79,862	40,169		28,710	6 4 3	1 15 7	1,979
Salem	51,092	1,548,503	1,599,595	209	..	21	651		..	3,08,987	..	3,08,987	81,441		57,474	5 6 0	0 3 1	2,457
South Canara ..	93,652	865,862	959,514	246	..	..	892		..	1,37,075	..	1,37,075	115,522		61,172	2 3 10	0 2 3	1,076
Malabar	652,198	1,712,837	2,365,035	410	..	..	‡ 1,338		..	1,15,682	** 37,210	1,52,892	140,765		68,182	2 3 10	0 1 0	1,768
Total ..	1,924,625	28,943,879	30,868,504	221		135	14,925	..	..	54,72,557	4,49,619	59,22,176	2,460,531	..	1,434,363	4 2 1	0 3 1	2,068

* Includes 1,371 shops in the tracts where arrack and toddy are rented together.
† Do. 261 do. do.
‡ Do. 719 do. do.
§ Includes the toddy revenue of the whole district for the first half-year except that of Rajahmundry and Ellore town belts and Cocanada and Coringa ranges.
‖ Do. do. of the whole district except that of the upland taluks and the Masulipatam town for the whole year and also of the Bápatla taluk for the first half-year.
¶ Do. do. of the Cumbum and Márkápur taluks for the whole year.
** Do. do. of the Kurumbranád, Ernád, Walawanád and Ponáni taluks for the first half-year.

STATEMENT No. 5 is *nil*, no detailed information being available regarding the materials used in distilling country spirits. They are generally manufactured from jaggery or molasses mixed with acacia bark or from toddy.

APPENDIX L—*cont.*

No. 6.—REVENUE from Wine, Beer and Fermented Liquors, including Toddy.

District.	POPULATION.				Number of Wholesale Licenses.	NUMBER OF LICENSES FOR RETAIL OF					REVENUE DERIVED FROM						INCIDENCE per head.	Population per Retail License.
	Muhammadans.	Hindus and others.	Total.	Number of Persons to the Square Mile.		Wines.*	Beer (Country).	Toddy (Fermented).	Pachivai or Handia (Rice Beer).	Other kinds of Fermented Liquors to be specified in a Note.	Wines.	Beer (Country).	Toddy (Fermented).	Pachivai or Handia (Rice Beer).	Other kinds of Fermented Liquors to be specified in a Note.	Total Revenue.		
											RS.	RS.	RS.	RS.	RS.	RS.	RS. A. P.	
Ganjam	6,073	1,743,531	1,749,604	223	..	..	..	531	..	..	..	..	16,878	..	..	16,878	0 0 2	3,295
Vizagapatam	20,403	2,464,738	2,485,141	143	..	..	..	858	..	..	..	..	39,331	..	..	39,331	0 0 3	2,896
Godávari	38,798	1,752,714	1,791,512	244	..	..	..	1,389	..	..	..	..	1,05,936	..	..	1,05,936	0 0 11	1,290
Kistna	87,161	1,461,319	1,548,480	183	..	..	..	2,290	..	..	..	..	‡ 1,60,391	..	..	1,60,391	0 1 8	676
Nellore	61,344	1,158,892	1,220,236	140	..	..	..	893	..	..	..	..	‡ 50,119	..	..	50,119	0 0 8	1,366
Cuddapah	97,749	1,023,289	1,121,038	128	..	..	..	597	..	..	..	..	1,17,784	..	..	1,17,784	0 1 8	1,878
Anantapur	40,239	599,650	599,889	118	..	..	..	895	..	..	..	..	2,21,575	..	..	2,21,575	0 5 11	670
Bellary	69,767	667,040	736,807	125	..	..	..	768	..	..	..	..	2,99,666	..	..	2,99,666	0 6 6	959
Kurnool	81.827	627,478	709,305	91	..	..	..	740	..	..	..	..	§ 2,50,651	..	..	2,50,651	0 5 8	958
Madras	50,293	355,550	405,848	15,031	..	..	..	589	..	..	..	..	4,36,303	..	..	4,36,303	1 1 2	689
Chingleput	25,034	956,347	981,381	345	..	..	..	597	..	..	..	..	1,51,371	..	..	1,51,371	0 2 6	1,644
North Arcot	82,438	1,735,376	1,817,814	251	..	..	..	1,384	..	..	..	..	3,02,442	..	..	3,02,442	0 2 8	1,313
South Arcot	48,289	1,766,449	1,814,738	372	..	..	..	481	..	..	..	..	1,93,269	..	..	1,93,269	0 1 8	3,773
Tanjore	112,058	2,018,325	2,130,383	583	..	..	..	2,080	..	..	..	..	6,04,223	..	..	6,04,223	0 4 6	1,024
Trichinopoly	34,104	1,180,929	1,215,033	341	..	..	..	273	..	..	..	..	1,29,378	..	..	1,29,378	0 1 8	4,451
Madura	140,948	2,027,732	2,168,680	258	..	..	..	1,102	..	..	..	..	1,62,104	..	..	1,62,104	0 1 2	1,968
Tinnevelly	89,767	1,609,980	1,699,747	316	..	..	..	1,073	..	..	..	..	1,34,698	..	..	1,34,698	0 1 3	1,584
Coimbatore	37,855	1,619,835	1,657,690	211	..	..	..	1,044	..	..	..	..	2,96,596	..	..	2,96,596	0 2 10	1,588
Nílgiris	3,531	87,503	91,034	95	..	..	..	..	..	..	..	..	¶ ..	..	..	..	..	..
Salem	51,092	1,548,503	1,599,595	209	..	..	..	1,026	..	..	..	..	3,40,734	..	..	3,40,734	0 3 5	1,559
South Canara ..	93,652	865,862	959,514	246	..	..	..	1,099	..	..	..	..	1,56,275	..	..	1,56,275	0 2 7	893
Malabar	652,198	1,712,837	2,365,035	410	..	..	..	1,975	..	..	..	..	** 2,49,740	..	..	2,49,740	0 1 8	1,197
Total ..	1,924,625	28,943,879	30,868,504	221	..	..	..	21,684	..	..	..	..	44,20,164	..	..	44,20,164	0 2 3	1,424
																1,00,158	0 0 1	
																45,20,322	0 2 4	

Import Duty on Wines, &c. ..

Grand Total ..

* European wines, spirits and beer are sold in shops licensed for the sale of "foreign" spirits and these are shown in statements Nos. 2 and 3.
† Represents the toddy revenue of Rajahmundry and Ellore towns and Cocanada and Coringa ranges for the whole year and the rest of the district for the second half-year.
‡ Represents the toddy revenue of the upland taluks and the Masulipatam town for the whole year and of the Bápatla taluk for the second half-year.
§ Excludes the toddy revenue of Cumbum and Márkápur taluks for the whole year.
‖ Rs. 10,381, the duty on beer, are shown in statement No. 3.
¶ No toddy revenue is raised in Nílgiris.
** Excludes the toddy revenue of Kurambranád, Ernád, Walawanád and Ponáni taluks for the first half-year.

APPENDIX M.

STATEMENT of Abkári charges for 1889-90.

Divisions.	Commissioner.	Secretary to Commissioner.	Deputy Commissioners.	Assistant Commissioners.	Inspectors.	Assistant Inspectors including charge allowance.	Sub-Inspectors.	ESTABLISHMENT IN THE OFFICE OF THE COMMISSIONER, DEPUTY AND ASSISTANT COMMISSIONERS.		CIRCLE AND FACTORY ESTABLISHMENTS.	
								Clerks.	Servants.	Clerks.	Servants.
1	2	3	4	5	6	7	8	9	10	11	12
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Chatrapur	..	..	..	..	..	..	..	..	..	..	..
Chicacole	..	..	..	..	..	..	..	..	..	..	..
Masulipatam	..	..	..	..	..	..	..	..	..	..	..
Nellore	..	..	..	..	..	..	800 0 0	..	..	..	14 0 0
Chingleput	..	..	..	..	..	..	..	..	..	..	..
Negapatam	..	..	..	..	..	..	..	..	..	190 10 8	31 0 0
Tinnevelly	..	..	..	..	..	..	..	..	..	..	..
Arcot	..	..	..	..	..	..	660 0 0	..	..	..	..
Calicut	..	..	..	..	..	..	..	..	..	..	..
Presidency	..	..	..	..	..	..	..	4,245 14 4	116 10 8	..	..
Madras Town	..	..	..	..	3,849 15 10	3,057 13 5	4,545 2 5	..	..	2,232 0 0	3,542 14 5
Total ..	..	..	..	..	3,849 15 10	3,057 13 5	6,005 2 5	4,245 14 4	116 10 8	2,422 10 8	3,587 14 5
Proportion debitable to Abkári (7 Excise) ..	6,132 0 0	17,855 15 10	15,906 0 0	6,842 0 0	10,248 0 2	42,697 2 7	34,357 13 7	3,661 1 8	1,395 5 4	2,404 5 4	37,752 1 7
Grand Total ..	6,132 0 0	17,855 15 10	15,906 0 0	6,842 0 0	14,098 0 0	45,755 0 0	40,363 0 0	7,907 0 0	1,512 0 0	4,827 0 0	41,340 0 0

APPENDIX M—*cont.*

Statement of Abkári charges for 1889-90.

Divisions.	Circle and Factory establishments—*cont.*	Temporary Establishments.				Allowances.		Supplies and Services.			
			Pure abkári.								
	Distillery guards.	Factory and preventive.	Sub-Inspectors.	Clerks.	Servants.	Travelling allowance.	House-rent of Assistant Commissioners and Inspectors.	Cost, freight, &c., of spirits.	Registration charges.	Law charges.	Rewards.
	13	14	15	16	17	18	19	20	21	22	23
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Chatrapur	144 0 0	..	..	..	305 0 0	..	..	2,190 1 3	69 0 0	..	2,064 3 0
Chicacole	355 4 1	..	..	..	429 12 0	..	..	..	29 0 0	..	4,190 4 0
Masulipatam	117 12 0	..	3,407 11 10	801 2 0	1,463 8 2	..	..	..	809 8 0	..	3,544 4 0
Nellore	144 3 2	..	800 0 0	227 8 0	14 0 0	..	..	..	200 0 0	..	926 9 0
Chingleput	..	..	..	180 0 0	..	..	..	..	45 0 0	..	84 4 0
Negapatam	397 10 2	..	5,548 4 1	2,482 15 1	2,574 5 10	..	..	..	430 0 0	..	1,376 9 0
Tinnevelly	322 10 10	..	..	339 10 4	19 8 9	..	..	..	739 0 0	..	3,956 15 3
Arcot	1,288 0 5	..	5,082 2 10	2,006 6 2	1,773 10 11	..	..	1 15 0	1,216 4 0	..	3,451 0 0
Calicut	1,022 13 7	..	12,171 5 2	7,381 15 11	15,134 14 8	..	..	29,559 7 1	524 8 0	50 0 9	15,589 4 3
Presidency	..	..	..	..	..	..	..	..	..	..	..
Madras Town	122 11 5	..	1,560 0 0	*660 0 0	393 6 0	1,457 5 10	..	..	..	..	419 11 6
Total ..	3,915 1 8	..	28,569 7 11	14,079 9 6	22,105 2 4	1,457 5 10	..	31,751 7 4	4,062 4 0	50 0 9	35,603 0 0
Proportion debitable to Abkári (7 Excise) ..	..	2,444 12 3	..	..	..	10,483 10 2	369 0 0	..	..	..	..
Grand Total ..	3,915 1 8	2,444 12 3	28,569 7 11	14,079 9 0	22,105 2 4	11,941 0 0	369 0 0	31,751 7 4	4,062 4 0	50 0 9	35,603 0 0

* Includes Rs. 240 in the office of the Deputy Commissioner, Southern Division.

APPENDIX M—*cont.*

Statement of Abkári charges for 1889-90.

Divisions.	Supplies and Services—*cont.*				Contingencies.				Total.
	Arms and accoutrements.	Purchase, repair and carriage of tents.	Works for revenue and general purposes.	Other items, including compensation, &c.	Postal charges.	Service telegrams.	Rents, rates and taxes.	Office expenses and miscellaneous.	
	24	25	26	27	28	29	30	31	32
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Chatrapur	..	..	..	240 2 6	..	..	..	55 13 2	5,063 3 11
Chicacole	..	..	..	274 1 4	..	..	..	22 6 5	5,300 11 10
Masulipatam	..	..	..	310 4 11	..	..	..	5 0 0	10,459 9 2
Nellore	..	..	..	214 9 0	..	..	..	34 15 0	3,375 12 2
Chingleput	..	..	..	417 9 1	3 0 0	..	..	..	729 13 1
Negapatam	..	..	..	103 7 5	..	2 12 0	..	109 5 0	13,242 15 3
Tinnevelly	..	..	..	238 6 4	..	..	..	142 5 5	5,758 8 11
Arcot	..	..	..	286 5 2	75 0 0	2 5 0	..	17 14 0	15,861 2 9
Calicut	..	..	..	717 0 3	..	8 8 0	145 11 1	420 10 4	82,725 14 6
Presidency	..	..	..	..	..	..	..	..	4,362 9 0
Madras Town	..	..	44 4 0	*13,776 2 0	96 9 6	72 0 0	436 0 0	29 1 0	36,295 1 4
Total ..	..	..	44 4 0	16,577 0 0	174 9 6	85 9 0	581 11 1	837 6 4	1,83,180 5 11
Proportion debitable to Abkári (7 Excise) ..	204 0 0	1,502 0 0	..	..	2,576 6 6	327 7 0	..	2,457 9 8	1,99,613 11 8
Grand Total ..	204 0 0	1,502 0 0	44 4 0	16,577 0 0	2,751 0 0	413 0 0	582 0 0	3,292 0 0	3,82,794 1 7

* Compensation to Municipality (Rs. 13,607).

REVENUE BOARD OFFICE MADRAS

Proceedings of the Board of Revenue

(Separate Revenue).

Dated 8 October 1890.

No. 463 Press

C. S. Lewis Esqre I.C.S.

Resolution.

The Board beg to submit the report on the administration of the Abkari and Opium Revenue during the official year 1889-90.

2. The arrangement of the report has been somewhat altered from that adopted in previous years. The old Chapter III ("Farming System") has been split up into two Chapters, the one (III) treating of Existing Spirits in non-excise tracts, the other (V) dealing with the Toddy Renting System. A separate Chapter (VII) has been set apart for statistics relating to the number of arrack and toddy shops

Shops and the incidence of taxation
on those liquors. The Chapter dealing
with measures for the protection
of the Revenue has been recast
and has been placed after that
on Opium &c, leaving the Report
to conclude with the Financial
Chapter. The Chapter on the Excise
Tariff System has been
considerably expanded, and
a statement showing the system
of Abkari administration
in force in each district will
be found in the Appendix
which is added to Chapter II
of the Report.

I have the honour to be
Sir
Your most obedient humble Servant
[illegible]
Asst Secretary
To the Govt of Bengal, Revenue Dept.

Copy to all Collectors
— " — Dy & Asst Commissioners of
Salt & Abkari Revenue

R.D. 9/10

Revenue 1890 Dept

Board of Revenue

(Separate Revenue),

MADRAS.

No. 7669.

To

The Secretary to
Government,
Revenue Depart

Rec'd 26 Oct.

Proceedings, dated 8th October 1890
No. 463 Revn

Subject. Submitting Report on the Administration of the Abkari and Opium Revenue during the Official Year 1889-90.

c. 6/1
D 12/1

Board of Revenue (Separate Revenue), 8th October 1890, No. 463.

153

PROCEEDINGS OF THE BOARD OF REVENUE
(Separate Revenue).

C. S. Crole, Esq., C.S.

Resolution—dated 8th October 1890, No. 463.

The Board begs to submit its report on the Administration of the Abkári and Opium Revenue during the official year 1889-90.

2. The arrangement of the report has been somewhat altered from that adopted in previous years. The old Chapter III ("Farming system") has been split up into two chapters, the one (III) treating of country spirits in non-excise tracts, the other (V) dealing with the Toddy Renting system. A separate Chapter (VI) has been set apart for statistics relating to the number of arrack and toddy shops and the incidence of taxation on those liquors. The chapter dealing with measures for the Protection of the Revenue (IX) has been re-cast and has been placed after that on opium, &c., leaving the report to conclude with the Financial chapter. The chapter on the Tree-tax system (IV) has been considerably expanded; and a statement showing the systems of Abkári administration in force in each district, which will, it is hoped, be found useful for general reference, has been added to Chapter I.

(A true Extract.)

(Signed) W. S. MEYER,
Acting Secretary.

(True Copy.)

Assistant Secretary.

To the Secretary to Government, Revenue Department.
Copy to all Collectors.
" to the Deputy and Assistant Commissioners of Salt and Abkári Revenue.

Exd. W. J. Lewis.

C No 7669 of 90

REVENUE DEPARTMENT.

1890.

Board of Revenue

(Separate Revenue),

MADRAS.

Printed October th.

GOVERNMENT OF MADRAS
6 NOV 90
REVENUE DEPARTMENT

Proceedings, 8th October 1890, *No.* 463.

Submitting to Government report on the administration of the Abkári and Opium Revenue during the official year 1889-90.

REVENUE BOARD OFFICE
MADRAS

Proceedings of the Board of Revenue

(Separate Revenue).

Dated 5th November 1890.

No. 829, Routine

C. S. Arbuthnot Esq.

Resolution.

With reference to Government of India letter No. 3895 dated July 29, 1889, Finance and Commerce, communicated with G. O. 5072 dated August 8, 1889, Mis., Revenue, the Board beg to forward herewith 15 spare copies of the map appended to the Abkari Administration Report for 1889-'90.

(True Extract)

Communicated

Assistant Secretary.

To

The Secretary to Government, Revenue Department (with 15 copies of the map)

copy sent
M.C.

Revenue 1890. Dept

Board of Revenue

(Separate Revenue),

MADRAS.

No. 8073.

To

The Secretary to Government

Revenue Department.

Proceedings, dated 5th November 1890,

No. 8219 Revenue

Subject.

Forwarding 15 copies of the map appended to the Abkari Administration Report for 1889-90

REVENUE DEPARTMENT.

137

PROCEEDINGS OF THE MADRAS GOVERNMENT.

& 8073

Read current nos: 7669 of 1890

Sep: Rev, no: 7. abstract

Order dt/ 12 Janr. 1891, no: 22.

With the Proceedings read above, the Board of Revenue submits its report on the administration of Abkari & Opium revenue during the year 1889-90.

JH 8/1

2. Country spirits - Excise. The Board's report is full & clear and calls for but few remarks. The excise system of taxing country spirits was in force, as in the previous year, throughout the Presidency with the exceptions marginally noted. In the excepted tracts spirits distilled from toddy are consumed & difficulty has been felt as to the arrangements under which the excise system could be worked. The modified form of Excise described in para 9 of the Board's report was

MS 8/Jan

JH 10/1/91

The Godavari district.
The four delta taluks & two Zamindari divisions in Kistna excluding Masulipatam town.
Two taluks in Kurnool.
South Canara district exclusive of the Mangalore taluk.
Five taluks in Malabar &
the Agency tracts of Ganjam Vizagapatam & Godavari.

experienced in connection (which is essential to the working of an excise system) owing to the great bulk of the raw material and consequent heavy cost of transport.

28/11/91

introduced into four taluks of the Malabar district as an experimental measure & if it is found to work well, it will be extended to other places. Under this system a distillery is established in a central locality where palm trees are abundant, the distiller being allowed to work subsidiary stills in the vicinity from which weak spirits are carried to the central distillery for redistillation.

3. In the Ganjam, Vizagapatam & Kistna districts, the exclusive privilege of manufacture ~~& sale of the country~~ spirits was disposed of by tender. In the privilege of sale

In Malabar also, the exclusive privilege of vend as well as of manufacture was given to a contractor. ~~But before~~ He had ~~an auction or tender and the contractor obtained also the right of vend. The reason for this special treatment was~~ because the profits the Govt could derive from the privilege if the supply alone could be fixed and ~~that~~ no contractor ~~willing to undertake~~ supply alone were not sufficient to induce ~~besides this the Govt was also anxious to~~ Govt to undertake the ~~Contract~~ privilege of vend, see whether the system therein introduced successfully worked.

would work well. In the Mangalore taluk of South Canara, the difficulty of finding a contractor led to the taluk being placed under the management of the Collector who purchased spirits from private distilleries and supplied them to the vendors. In the remaining districts the supply was free - ies - any one who chose to embark in the ~~Licence~~ business obtained a license to work a distillery & sold the liquor manufactured to licensed vendors at prices mutually agreed on between them. The number of distilleries worked during the year was the same as in the previous year, 5 in the tracts under the contract system & 17 in those in which the private supply system was in force. In the latter there were also three bonded warehouses at Nellore, Arkonam & Cuddalore. and 135 licences were issued for the wholesale vend of country spirits

to licensed vendors against 102 in the previous year. The total quantity of spirits issued to vendors directly from (i) distilleries & (ii) warehouses and that issued by wholesale vendors were as shown on the margin — It will be seen that 56·7 percent of the issues to licensed vendors came from the wholesale shops ~~the~~ which in the districts under the private supply system is thus established. While ~~the~~ taking out of this encouraging wholesale licenses, frequent inspection & scrutiny of the accounts maintained by the vendors should be ~~not~~ insisted on to prevent their selling by retail to the prejudice of shopkeepers.

	Proof gallons.	Percentage
i Distilleries.	344,881	40·2
ii Warehouses.	27,019	3·1
iii Wholesale vendors	497,678	56·7
	869,578	100·0

4. The policy of creating a class of shopkeepers independent of vend farmers or middlemen having exclusive privileges for vending liquor ~~was carefully observed~~ has proved a success and the system of selling shop licenses separately was extended during the year to the

† Inclusive of the Wynaad taluk of Malabar omitted by the Board.

towns of Gudur & Anantapur ~~towns~~, to the Walajapet, Salem and Coimbatore talukes & to the portion of the Cudapet taluk in which the shops had not been separately sold in previous years. At the end of the year this system was ~~in~~ in force in 41 towns & 4 taluks & in the whole of the Nilgiris district. Excluding the tracts above referred to, the remaining portions were constituted into 390 vend farms against 389 in the previous year. There was an increase of 21 farms in three districts — Anantapur, Bellary & S. Arcot — which is explained to be due to further subdivision. In Chingleput, Salem & Coimbatore, there was a decrease of 12 farms ~~for~~ in consequence of the separate sale of shops as explained above. In the Tanjore district, a farm in the Negapatam taluk having fetched only Rs 14 in 1885-6, was amalgamated with another. In Kurnool, several farms are reported

have been amalgamated owing to combination among the local bidders. ~~This has~~ the ~~concession of the Government~~ step:

5. Excluding the portions of the Malabar & S. Canara districts into which the excise system was introduced only in October 1888 for which correct figures of ~~cons~~ consumption for 1888-89 cannot be obtained for comparison the quantity of licit spirits consumed in the excise tracts amounted to 994,096 gallons London proof against 986,995 gallons in the previous year resulting in an increase of 7,101 gallons or .7 per cent. The following statement shews the consumption of these tracts during the last two years in comparison with 1883-84 - the year previous to the introduction of the new system & 1875-76 - the year before the famine :—

Districts or tracts	1875-76. (Fasli 1286)	1883-84	1888-89	1889-90
	Proof gallons	Proof gallons	Proof gallons	Proof gallons.
Ganjam	38,849	41,836	24,044	25,016
Vizagapatam	16,905	11,227	36,323	31,957
Kistna	63,681	90,635	115,548	96,421
Nellore	27,403	38,859	39,240	38,632
Cuddapah	66,848	50,205	47,541	45,945
Anantapur	152,835	26,141	32,837	34,746
Bellary		73,638	70,144	65,188
Kurnool	69,377	33,099	28,022	26,701
Madras	114,402	125,784	82,113	85,181
Chingleput	57,794	39,718	35,237	31,439
N. Arcot	90,765	76,647	91,323	100,375
S. Arcot	50,437	55,514	95,740	117,920
Tanjore	36,564	33,875	39,100	42,990
Trichinopoly	39,092	36,312	35,282	36,567
Madura	75,003	46,742	48,225	49,429
Tinnevelly	73,794	36,462	26,566	28,408
Coimbatore	59,914	47,594	46,148	42,201
Nilgiris	23,255	37,217	31,918	28,710
Salem	76,187	53,000	52,236	57,404
Mangalore town	※	※	15,161	11,980
Malabar Wynaad	※ ~~13,496~~	9,199	9,408	8,796
It would be better to omit this figure as tended	~~496,604~~	963,704	~~986,995~~	994,096
	1133105		1082156	1006076

6/1/91.

※ ~~Includes ranted tracts~~. ※ Figures ~~for Mangalore~~ separately not available.

6. There was an increase in ten districts & a decrease in ten others. The largest increase was in the S. Arcot district (22180 gals) & is ascribed (1) to the effective preventive arrangements against smuggling from Pondicherry (2) to the assimilation of the price of spirits in the British frontier shops to that prevailing in the French territory and (3) to the large number of Labourers employed on Railway & bridge works. These causes appear to have been at work in five taluks only - Tindivanam, Villupuram, Cuddalore, Tirukoilur and Tiruvannamalai - but about 6,500 gals of the increase occurred in the remaining taluks also as shewn on the margin. In the Chidambaram taluk & town, it was probably due to the introduction of the tree tax system in October '89 & to a short supply of toddy consequent thereon. This latter cause is assigned for the increase in Tanjore (Kumbakonam taluk & town) & Trichinopoly (Udayarpalayam

	gallons
Vriddhachalam	895
Kallakurchi	1321
Chidambaram.	1757
Do - (town).	2587
~~11,360~~	6560

taluk). The increase in Anantapur is ascribed to the favorable character of the season but it was confined ~~only~~ to the Gooty & Anantapur taluks only. In Madras, there was an increase of about 3000 gallons which occurred in the Saidapet taluk ~~except the~~ exclusive of tract known as "the outside shops". No explanation has been furnished but the system of ~~shop~~ sale of shop licenses separately probably stimulated the consumption. The same cause may account for the increase in the Walajah taluk (about 2,200 gals). There was also an increase in the Vellore & Chittoor taluks due to the laborers employed on the Villupuram-Guntakal Railway works. In the Madura district, the increase is reported to be due to the laborers employed on the Periyar works, but the increase of 1000 gals in the Palni taluk is not explained. In the Tinnevelly, it was confined to the Sattur & Ottapidaram

towns of
taluks including the Tuticorin town &
was due to the prevalence of cholera
& to the large number of coolies employed
in cotton mills & the Pearl fishery operations.
The increase in Salem occurs in the
Salem taluk (1988 gals) & in the four
~~other~~ Northern taluks, except Dharmapuri.
A portion of it is nominal as the quantity
consumed in 1888-89 was diminished by
about 2,000 gals owing to short supply
from the Arumanyalam distillery. The
remainder is stated to be due to the
separate sale of shops in the Salem
taluk & to the exertions of the renters
in pushing sales. To prevent a recurrence
of this evil, the duty has been raised
during the current year & the result
that the consumption in the district
has declined to some extent. In
the Vizagapatam district, the decrease
is ascribed to an unfavorable season
& smuggling from the Agency tracts.
The decrease in the remaining dist.

was generally due to the enhancement of the duty in the years under report. In Kistna, the completion of the Railway works & the consequent dispersion of the labourers also contributed to the result. The decrease in Bellary was partly due to the increased consumption of toddy from the Nizam's dominions, the transit duty thereon having been abolished & to the Religious to the growing preference for country brewed beer & locally made foreign spirits on account of their comparative cheapness.

7. The subjoined statement shews the total issues of country spirits in Gallons under the Excise system, the revenue realized in the shape of still head duty and of vend rents & the incidence of revenue per gallon during the last three years and in 1883-84:—

	1883-84	1887-88	1888-89	1889-90	Remarks.
1. Issues. Gallons London Proof	769,214	815,730	838,415	867,449	* Total consumption in Excise Districts — 1026269 Deduct for tracts brought under excise since 1883-84:
	Rs	Rs	Rs	Rs	1 Inland taluks of Vizagapatam. 3525
2. (a) Still head duty.	2426761	2339722	2327320	2690224	2. Kistna. 96421
(b) Vend rents including license fees of wholesale shops	—	1345693	1504583	1385788	3 Kurnool. 26701
Total	2426761	3685415	3831903	4076012	4 Malabar. 16897
	Rs. A.P.	Rs. A.P.	Rs. A.P.	Rs. A.P.	5 Mangalore taluk 15276
3 (a) Rate of still head duty per gallon.	3-2-6	2-13-10	2-12-5	3-1-7	158820
(b) Rate of vend rents per gallon.	—	1-10-5	1-12-8	1-9-7	Remainder 867449
Total	3-2-6	4-8-3	4-9-1	4-11-2	

	Rs. as. P.
Ganjam.	3-6-5
Vizagapatam.	3-3-3
Kistna.	3-14-9
Nellore.	4-11-8
Cuddapah.	5-6-5
Kurnool.	5-4-5
Anantapur.	4-14-6
Bellary.	5-3-2
Madras (Chittoor)	6-1-7
Chingleput.	5-4-7
N. Arcot.	5-4-6
S. Arcot.	2-6-9
Tanjore.	4-2-67
Trichinopoly.	4-5-5
Madura.	4-15-10
Tinnevelly.	4-11-7
Coimbatore.	5-3-11
Salem.	5-7-10
Nilgiris.	6-3-3
Malabar Wynaad.	4-15-9
Malabar. (4 talukas).	3-8-4

(a) License fees except those in climbers are included as well as vend rents. In other Country spirits include wholesale liquor shops and license fees.

(b) The figures have been amended by including the license fees of wholesale shops.

8. The still head duty was considerably enhanced during the years and though this measure diminished the vend rents to some extent, the average rate amount of tax on each gallon of spirits was heavier than in the preceding years.

8. The total taxation of country spirits per gallon of proof strength realized in each of the excise districts is shewn in the margin. The rate of taxation exceeded the tariff rate of Rs 5 in the districts of Cuddapah

Kurnool, Bellary, Madras, Chingleput
N. Arcot, Coimbatore, Salem & Nilgiris.

9. Country Spirits - Rented. - During the first half of the year, the joint arrack & toddy system was in force in the greater portion of the Godavari district, viz. Bapatla taluk of Kistna & the Kasaragod, Ernad, Walavanad & Ponnani taluks of Malabar. But from 1 October '89 the privilege of manufacturing & selling country spirits was separated from that of vending toddy and was disposed of by auction by small areas. In the S. Canara district, excluding the Mangalore taluk, the privilege of manufacturing & selling arrack was sold in single still areas as in the previous year. The joint arrack & toddy renting continued in force in the Coimbatore & Markapur taluks of Kurnool & the Gudivada, Bandar & Repalle taluks & two Zamindari divisions of Kistna. In these tracts, the revenue does not

consist of a still head duty per gallon of spirits issued and the accurate statistics of consumption are, therefore, not available as observed in former reports. The no. of stills worked in these tracts during the last three years are shewn below:

	1887-88.	1888-89	1889-90.
Godavari ...	1118	1267	1260
Kistna ...	621	638	452
Kurnool ...	176	114	117
Malabar ...	344	243	151
S. Canara ...	159	115	114
	16	5	1 5

There was thus a decrease in the number of stills worked except in the Kurnool district where there was a slight increase.

10. Toddy. The exclusive privilege of vending toddy was sold in small farms by auction to the highest bidder, the area of each farm being ordinarily a Revenue Inspector's division. In places where it was possible to do so, toddy shops were sold separately. This latter system was in force in 14 taluks & 30 towns. Under it, however,

the Govt has no information as to the number of trees tapped or the quantity of liquor consumed and is not therefore in a position to regulate ~~its consumption~~ taxation. The tree tapping licence fee system under which a part of the revenue is derived in the shape of a fee for each tree tapped has been introduced and during the year under report, it was extended to seven taluks in the east coast & three in Malabar. At the end of the year, this system was in force in the Madras ~~District~~ and in 22 taluks of nine other districts. In the tracts on the East Coast the shops for the sale of toddy were separately leased out, the shopkeepers being bound to obtain their toddy from trees on which the tax had been paid. The exceptions were (1) the Madras town circle consisting of the Madras town & said apsit taluk

(53) 12

in which the shops were divided into four classes according to the estimated extent of their sales and a fixed licence fee was levied on ~~toddy~~ each and (2) the Bandies & Repalle taluks of Kistna which being under the combined arrack & toddy rent system were sold by rent areas & not by shops. The system has been in force longest in the Madras town circle where the enhancement in the tree tax during the year under review led to a falling off in the number of trees tapped. In six taluks into which it was introduced on 1 October 1888, there was an increase of Rs 67,904 as compared with the previous year. In the seven taluks to which it was extended on 1 October 1889 there was a fall of Rs 2962 owing to the novelty of the system, want of competition & the opposition of the toddy drawers. In South Canara, the system in force

was to levy a fee on each toddy drawer's license issued instead of on each tree tapped and this continued in force during the year and brought in an ~~income of~~ increase of Rs 30,093 as compared with 1888-89. The tree-tax system has thus been a complete success and it has been extended still further during the current year.

The Board has had under its consideration the question of ~~what~~ the quantity of toddy yielded by the several kinds of palm trees and the report promised in para 96 ~~should~~ will be expedited.

II. Foreign liquor. The quantity of foreign liquor imported into the Presidency & of locally manufactured beer & spirits on which Duty was collected during the year is shewn below in comparison with 1888-89:-

		1888-89 Gal.	1889-90 Gal
i	spirits	222,929	207,422
	wines & liquors	61,922	55,691
	Ale beer & porter	450,042	528,544
	other sorts.	649	658.
ii	Colombo arrack.	69,935	76,578
iii	Country spirits (issued in Tariff rate 1 Proof gall)	10309	15,903
iv	Country brewed beer	128845	170,073

There was thus an increase in all the items except in spirits & wines imported from foreign countries. The decrease in these last was ~~appears to have been~~ counterbalanced ~~made up~~ by an increase in ale beer & porter. The question of enhancing the duty on these liquors is under correspondence. The Colombo arrack was consumed in the Madras town & the shops in which it was sold were leased out by auction for Rs 170,978 against Rs. 131,280 in the previous year, the increase being due to keen competition at the sales. The beer locally manufactured (item IV above) was issued from two breweries at work at Ootacamund in the Nilgiri District & Aravangadu. The increase in the quantity issued is ascribed to the growing preference for beer shewn by the hill tribes on account of its comparative cheapness. The Duty on items I & II is credited to customs while that on the other items is included

in excise receipts. The latter was increased by Rs 2,90,849 being the fees for tavern & other licenses. The statement on the margin compares the number of licenses issued for the last two years. There was an increase only in the last item which consisted of occasional licenses to sell liquor on special & temporary occasions such as theatrical entertainments, public balls &c..

		1888-89.	1889-90
I	Wholesale licenses	63	60
II	Retail "	315	305
III	Tavern "	480	477
IV	Hotels "	16	14
V	Refreshment rooms..	29	34
VI	Other licenses.	28	66
		931	956

12. Demand. The total current demand under all heads of Abkari revenue amounted to Rs 10,24,104 being an increase of Rs 90,345 or 9·9 per cent as compared with 1888-89. The subjoined statement shews in one view the demand under the several heads for six years.

157 14

Years	Country spirits	Country spirit & toddy combined	Toddy	Foreign liquor	Miscellaneous	Total
	Rs	Rs	Rs	Rs	Rs	Rs
1884-85	3,85,015	9,33,785	22,84,021	64,910	"	71,32,731
1885-86	4,05,117	10,69,363	27,98,374	1,34,248	"	80,53,102
1886-87	4,56,574	7,89,499	30,81,315	92,729	"	85,27,117
1887-88	4,40,039	8,05,938	35,89,539	3,05,837	12,052	91,13,405
1888-89	4,67,827	7,99,847	39,65,736	3,02,669	11,680	97,59,759
1889-90	5,42,923	4,49,619	44,20,164	3,81,764	29,634	1,07,24,104

There was an increase under the first & third items and a decrease under the second. This was partly due to the right of vending toddy being disposed of separately from that of manufacturing & selling country spirits as explained in para above & partly to the enhancement of the still head duty & the extension of the tree tax system.

13. Financial results. The total

demand including the arrears outstanding at the close of the previous year amounted to Rs 108,77,350 of which Rs 106,87,399 was collected & Rs 22,103 written off the accounts leaving a balance of Rs 167,848 (~~not Rs 167,878 as stated in the Statement on page 65 erroneously given by the Board~~) or ~~nearly~~ only 1·5 per cent at the close of the year. The charges debitable to abkari amounted to Rs 382,794 or about Rs 66,000 more than in the previous year. The increase occurred chiefly under establishments owing to the extension of the tree tax system and partly also under rewards. The receipts & charges for the past ten years are shewn below. It will be observed that the net receipts have nearly doubled since 1880-81.

Years	Gross receipts	Charges	Net receipts
	Rs	Rs	Rs
1880-81	56,48,075	198,720	54,49,355
1881-82	60,15,476	186,092	58,29,384
1882-83	59,80,965	197,317	57,83,648
1883-84	59,84,123	201,697	57,82,426
1884-85	70,72,601	230,434	68,42,167
1885-86	80,74,503	353,206	77,21,297
1886-87	84,19,506	240,163	81,79,343
1887-88	90,87,770	269,048	88,18,722
1888-89	97,23,030	328,621	93,94,409
1889-90	106,87,399	382,794	103,04,605

14 Incidence of taxation per head of population. The following statement shews per head of population the incidence of taxation in country spirits and toddy.

Districts	country spirit			toddy			Total			Remarks
	Rs	an	P	Rs	an	P	Rs	an	P	
Ganjam	"	"	9	"	"	2	"	"	11	
Vizagapatam	"	1	3	"	"	3	"	1	6	
Godavari	"	4	4	"	"	11	"	5	3	
Kistna	"	6	"	"	1	8	"	7	8	
Nellore	"	2	5	"	"	8	"	3	1	
Cuddapah	"	3	7	"	1	8	"	5	3	
Anantapur	"	4	7	"	5	11	"	10	6	
Bellary	"	7	5	"	6	6	"	13	11	
Kurnool	"	4	1	"	5	8	"	9	9	
Madras	1	5	1	1	1	2	2	6	3	
Chingleput	"	2	9	"	2	6	"	5	3	
N. Arcot	"	4	9	"	2	8	"	7	5	
S. Arcot	"	4	"	"	1	8	"	5	8	
Tanjore	"	1	4	"	4	6	"	5	10	
Trichinopoly	"	2	3	"	1	8	"	3	11	
Madura	"	1	10	"	1	2	"	3	"	
Tinnevelly	"	1	3	"	1	3	"	2	6	
Coimbatore	"	2	3	"	2	10	"	5	1	
Nilgiris	1	15	7	-	-	-	1	15	7	
Salem	"	3	1	"	3	5	"	6	6	
S. Canara	"	2	3	"	2	7	4	4	10	
Malabar	"	1	"	"	1	8	"	2	8	
Average for the year	"	3	1	"	2	3	"	5	4	
Average for 1888-89	"	2	10	"	2	1	"	4	11	
Average for 1887-88	"	2	8	"	1	10	"	4	6	

Excluding the Nilgiris & Madras, the taxation appears highest in Bellary & Anantapur & Kurnool & lowest in Ganjam & Vizagapatam. It is observed that there is a slight difference between the incidence figures entered in the statement appended to para 100 of the report and those in appendix L. The discrepancy should be explained.

15 Liquor shops. The Govt notes with satisfaction that there has been considerable reduction in the number of arrack & toddy shops open during the year. The number of shops still appears to be large owing to the fact that arrack & toddy have under existing orders to be sold in separate shops.

	No.	percentage
Arrack shops.	2,577	15
Toddy shops	4496	17
Arrack & toddy shops combined	134	33
	7227	16

kept in check by the privileges are leased out.

The question of further reducing the no of shops is engaging the attention of the Board.

16 Preventive arrangements. The

statistics relating to the working of the Preventive establishments are fully analysed in Chapter IX of the report from which the statement on the margin has been extracted. The proportion of persons released for want of proof was 19 per cent of the persons dealt with departmentally against 20 per cent in the previous year. The percentage is still large. The number of illegal arrests rose from 275 to 305 of which the Abkari department being responsible for 252. The officers concerned are stated to have been duly punished.

	1888-89.	1889-90
No of persons reported for offences against the Abkari laws	15645	18119
No released departmentally	5076	5256
No sent before the Magistrate	9284	11547
No convicted	7950	10100
No acquitted	665	695

17 On the whole His Excellency the Governor in Council is satisfied that the administration of the Abkari revenue has been completely successful. There are only two ways by which the consumption of liquor may be controlled by fort. (1) by reducing the number of shops & (2) by enhancing the tax on each gallon of liquor sold. Considerable progress was made in both these directions during the current year and if consumption has increased in individual cases it is because that the reforms have to be carried out gradually & cannot be adopted all at once.

18 Opium. The total quantity of opium consumed during the year amounted to 67,224 lbs or an increase of 182 lbs as compared with the previous year. There was a large increase in Kistna Godavari & Coimbatore which has not been explained by the Board. In Vizagapatam there was a large decrease due to the enhancement of the retail price of the drug during the year. The consumption per head of the

population was as usual highest in Godavari being .791 of a tola per head of the population. Next come Vizagapatam, Nilgiris, Madras & Kistna with .230, .225, .165 & .127 of a tola per head respectively. The pass duty on opium including the sum adjusted on account of the opium supplied to the Travancore & Cochin states amounted to Rs 382,525 against Rs 411,600 in the previous year. The vend rents realized was Rs 262,468 or nearly the same as in 1888-89. The total demand inclusive of the arrears at the beginning of the year amounted to Rs 608,989 of which Rs 593,969 was collected leaving a balance of Rs 15,020 or 2.4 per cent at the close of the year.

6/1/91

To the Comr. of S. A. Dep. Rev. Dcs. 29-1.

50

Encl. Nos: 22 A.

Copy to the Govt. of India, Dept. of Finance and Commerce ...

4 Rcd 2 copies of Statistical Abstract Dcs 8-29-1-91.

Draft Review
on
the Abkari Adm Report
for
1889–90

The Hon'ble Mr. Stokes
C.S.I.
H.E. the Governor

GOVERNMENT OF MADRAS.

REVENUE DEPARTMENT.

READ—the following Proceedings of the Board of Revenue (Separate Revenue), dated 8th October 1890, No. 463 :—

C. S. CROLE, Esq., C.S.

Resolution—dated 8th October 1890, No. 463.

The Board begs to submit its report on the administration of the abkári and opium revenue during the official year 1889-90.

2. The arrangement of this report has been somewhat altered from that adopted in previous years. The old Chapter III ("Farming system") has been split up into two chapters, the one (III) treating of country spirits in non-excise tracts, the other (V) dealing with the toddy-renting system. A separate chapter (VI) has been set apart for statistics relating to the number of arrack and toddy shops and the incidence of taxation on those liquors. The chapter dealing with measures for the protection of the revenue (IX) has been recast and has been placed after that on opium, &c., leaving the report to conclude with the financial chapter. The chapter on the tree-tax system (IV) has been considerably expanded; and a statement showing the system of abkári administration in force in each district, which will, it is hoped, be found useful for general reference, has been added to Chapter I.

(A true Extract.)

(Signed) W. S. MEYER,
Acting Secretary.

To the Secretary to Government, Revenue Department.

Copy to all Collectors.
" to Deputy and Assistant Commissioners of Salt and Abkári Revenue.

READ—also Proceedings of the Board of Revenue (Separate Revenue), dated 5th November 1890, No. 829, Routine.

ABSTRACT.—Forwarding 15 copies of the map appended to the Abkári Administration Report for 1889-90.

ORDER—dated 12th January 1891, No. 22, Revenue.

Separate Revenue, No. 7.
Abkári.

With the Proceedings read above, the Board of Revenue submits the report on the administration of abkári and opium revenue during the year 1889-90.

2. *Country spirits—Excise.*—The Board's report is full and clear and calls for but few remarks. The "excise" system of taxing country spirits was in force, as in the previous year, throughout the Presidency with the exceptions marginally noted. In all the excepted tracts, except that last mentioned, spirits distilled from toddy are consumed and difficulty has been experienced in concentrating manufacture (which is essential to the working of an excise system) owing to the great bulk of the raw material and consequent heavy cost of transport. The modified form of excise described in paragraph 9 of the Board's report was introduced into four taluks of the Malabar district as an experimental measure and, if it is found to work well, it will be extended to other places. Under this system, a distillery is established in a central locality where palm trees are abundant, the distiller being allowed to work subsidiary stills in the vicinity from which weak spirits are carried to the central distillery for redistillation.

The Godávari district.
The four delta taluks and two zemindari divisions in Kistna excluding Masulipatam town.
Two taluks in Kurnool.
South Canara district exclusive of the Mangalore taluk.
Five taluks in Malabar and the Agency tracts of Ganjam, Vizagapatam and Godávari.

3. In the Ganjam, Vizagapatam and Kistna districts, the exclusive privilege of manufacture of country spirits was disposed of by tender. In Malabar, the exclusive privilege of vend as well as of manufacture was given to a contractor because the profits to be derived from the privilege of supply alone were not sufficient to induce any one to take the contract. In the Mangalore taluk of South Canara, the difficulty of finding a contractor led to the taluk being placed under the management of the Collector, who purchased spirits from private distilleries and supplied them to the vendors. In the remaining districts the supply was free, *i.e.*, any one who chose to embark in the business obtained a license to work a distillery and sold the liquor manufactured to licensed vendors at prices mutually agreed on between them. The number of distilleries worked during the year was the same as in the previous year, 5 in the tracts under the contract system and 17 in those in which the private-supply system was in force. In the latter, there were also three bonded warehouses at Nellore, Arkónam and Cuddalore, and 135 licenses were issued for the wholesale vend of country spirits to licensed vendors against 102 in the previous year. The total quantity of spirits issued to vendors directly from (1) distilleries and (2) warehouses and that issued by wholesale vendors were as shown on the margin. It will be seen that 56·7 per cent. of the issues to licensed vendors came from the wholesale shops the utility of which in the districts under the private-supply system is thus established. While encouraging the taking out of wholesale licenses, frequent inspection and scrutiny of the accounts maintained by the vendors should be insisted on to prevent their selling by retail to the prejudice of shopkeepers.

	Proof gallons.	Percentage.
(i) Distilleries	344,881	40·2
(ii) Warehouses	27,019	3·1
(iii) Wholesale vendors	497,678	56·7
	869,578	100·0

4. The policy of creating a class of shopkeepers independent of vend farmers or middlemen having exclusive privileges for vending liquor has proved a success and the system of selling shop licenses separately was extended during the year to the towns of Gúdúr and Anantapur, to the Wálajápet, Salem and Coimbatore taluks, and to the portion of the Saidápet taluk in which the shops had not been separately sold in previous years. At the end of the year, this system was in force in 41 towns and 4 taluks and in the whole of the Nílgiri district. Excluding the tracts above referred to, the remaining portions were constituted into * 390 vend farms against 389 in the previous year. There was an increase of 21 farms in three districts—Anantapur, Bellary and South Arcot—which is

* Inclusive of the Wynaad taluk of Malabar omitted by the Board.

explained to be due to further sub-division. In Chingleput, Salem and Coimbatore, there was a decrease of 12 farms in consequence of the separate sale of shops as explained above. In the Tanjore district a farm in the Negapatam taluk having fetched only Rs. 14 in 1888-89, was amalgamated with another. In Kurnool several farms are reported to have been amalgamated owing to combination among the local bidders.

5. Excluding the portions of the Malabar and South Canara districts into which the excise system was introduced only in October 1888 and for which correct figures of consumption for 1888-89 cannot be obtained for comparison, the quantity of licit spirits consumed in the excise tracts amounted to 994,096 gallons London proof against 986,995 gallons in the previous year, resulting in an increase of 7,101 gallons or ·7 per cent. The following statement shows the consumption of these tracts during the last two years in comparison with 1883-84, the year previous to the introduction of the new system and 1875-76, the year before the famine :—

Districts or tracts.	1875-76 (fasli 1286).	1883-84.	1888-89.	1889-90.
	PROOF GALLONS.	PROOF GALLONS.	PROOF GALLONS.	PROOF GALLONS.
Ganjam	38,849	41,836	24,044	25,016
Vizagapatam	16,905	11,227	36,323	31,957
Kistna	63,681	90,635	115,548	96,421
Nellore	27,403	38,859	39,240	38,632
Cuddapah	66,848	50,205	47,541	45,945
Anantapur	152,835	26,141	32,837	34,746
Bellary		73,638	70,144	65,188
Kurnool	69,377	33,099	28,022	26,701
Madras	114,402	125,784	82,113	85,181
Chingleput	57,794	39,718	35,237	31,439
North Arcot	90,765	76,647	91,323	100,375
South Arcot	50,437	55,514	95,740	117,920
Tanjore	36,564	33,875	39,100	42,990
Trichinopoly	39,092	36,312	35,282	36,567
Madura	75,003	46,742	48,225	49,429
Tinnevelly	73,794	36,462	26,566	28,408
Coimbatore	59,914	47,594	46,148	42,201
Nílgiris	23,255	37,217	31,918	28,710
Salem	76,187	53,000	52,236	57,474
Mangalore town	*	*	15,161	11,980
Malabar-Wynaad	*	9,199	9,408	8,796
Total ..	1,133,105	963,704	1,002,156	1,006,076

* Figures separately not available.

6. There was an increase in ten districts and a decrease in ten others. The largest increase was in the South Arcot district (22,180 gallons) and is ascribed (1) to the effective preventive arrangements against smuggling from Pondicherry, (2) to the assimilation of the price of spirits in the British frontier shops to that prevailing in French territory and (3) to the large number of laborers employed on railway and bridge works. These causes appear to have been at work in five taluks only—Tindivanam, Villupuram, Cuddalore, Tirukoilúr and Tiruvannámalai—but about 6,500 gallons of the increase occurred in the remaining taluks also as shown on the margin. In the Chidambaram taluk and town it was probably due to the introduction of the tree-tax system in October 1889 and to a short supply of toddy consequent thereon. This latter cause is assigned for the increase in Tanjore (Kumbakónam taluk and town) and Trichinopoly (Udayárpálaiyam taluk). The increase in Anantapur is ascribed to the favorable character of the season, but it was confined to the Gooty and Anantapur taluks. In Madras, there was an increase of about 3,000 gallons which occurred in the part of the Saidápet taluk exclusive of the tract known as "the outside shops." No explanation has been furnished, but the system of sale of shop licenses separately probably stimulated the consumption. The same cause may account for the increase in the Wálajáh taluk of North Arcot (about 2,200 gallons). There was also an increase in the Vellore and Chittoor taluks, due to the laborers employed on the Villupuram-Guntakal Railway works. In the Madura district the increase is reported to be due to the laborers employed on the Periyár works, but the

	GALLONS.
Vriddháchalam	895
Kallakurchi	1,321
Chidambaram	1,757
Do. (town)	2,587
Total ..	6,560

ale, beer and porter. The question of enhancing the duty on these liquors is under correspondence. The Colombo arrack was consumed in the town of Madras and the shops in which it was sold were leased out by auction for Rs. 1,76,978 against Rs. 1,31,280 in the previous year, the increase being due to brisk competition at the sales. The beer locally manufactured was issued from two breweries at work at Ootacamund and Aravanghât in the Nîlgiri district. The increase in the quantity issued is ascribed to the growing preference for beer shown by the hill tribes and other low caste consumers on account of its comparative cheapness. The duty on items (1) and (2) is credited to customs, while that on the other items is included in excise receipts. The latter were increased by Rs. 2,90,849, being the fees for tavern and other licenses. The statement in the margin compares the number of licenses issued for the last two years. There was an increase only in the last item which consisted of occasional licenses to sell liquor on special and temporary occasions such as theatrical entertainments, public balls, &c.

	1888-89.	1889-90.
(i) Wholesale licenses		
(ii) Retail do.	63	60
(iii) Tavern do.	315	305
(iv) Hotel do.	480	477
(v) Refreshment-room licenses	16	14
(vi) Other licenses	28	66
Total ..	931	956

12. *Demand.*—The total current demand under all heads of abkâri revenue amounted to Rs. 107,24,104, being an increase of Rs. 9,70,345 or 9·9 per cent. as compared with 1888-89. The subjoined statement shows in one view the demand under the several heads for six years :—

Years.	Country spirits.	Country spirits and toddy combined.	Toddy.	Foreign liquor.	Miscellaneous.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1884-85	38,50,015	9,33,785	22,84,021	64,910	..	71,32,731
1885-86	40,51,117	10,69,363	27,98,374	1,34,248	..	80,53,102
1886-87	45,63,574	7,89,499	30,81,315	92,729	..	85,27,117
1887-88	44,00,039	8,05,938	35,89,539	3,05,837	12,052	91,13,405
1888-89	46,73,827	7,99,847	39,65,736	3,02,669	11,680	97,59,759
1889-90	54,42,923	4,49,619	44,20,164	3,81,764	29,634	107,24,104

There was an increase under the first and third items and a decrease under the second. This was partly due to the right of vending toddy being disposed of separately from that of manufacturing and selling country spirits as explained in paragraph 9 above and partly to the enhancement of the still-head duty and the extension of the tree-tax system.

13. *Financial results.*—The total demand including the arrears outstanding at the close of the previous year amounted to Rs. 108,77,350, of which Rs. 106,87,399 was collected and Rs. 22,103 written off the accounts, leaving a balance of Rs. 1,67,848 (not Rs. 1,67,878 as entered in the statement on page 65) or only 1·5 per cent. at the close of the year. The charges debitable to abkâri amounted to Rs. 3,82,794 or about Rs. 66,000 more than in the previous year. The increase occurred chiefly under establishments owing to the extension of the tree-tax system and partly also under rewards. The receipts and charges for the past ten years are shown below. It will be observed that the net receipts have nearly doubled since 1880-81 :—

Years.	Gross receipts.	Charges.	Net receipts.
	Rs.	Rs.	Rs.
1880-81	56,18,075	1,98,720	54,19,355
1881-82	60,15,476	1,86,092	58,29,384
1882-83	59,80,965	1,97,317	57,83,648
1883-84	59,81,123	2,01,697	57,82,426
1885-86	70,72,601	2,30,434	68,42,167
1886-87	80,71,503	3,53,206	77,21,297
1887-88	84,19,506	2,40,163	81,79,343
1888-89	90,87,770	2,69,048	88,18,722
1889-90	97,23,030	3,28,621	93,94,409
	106,87,399	3,82,794	103,04,605

14. *Incidence of taxation per head of population.*—The following statement shows per head of population the incidence of taxation on country spirits and toddy :—

Districts.	Country spirits.	Toddy.	Total.
	Rs. A. P.	Rs. A. P.	Rs. A. P.
Ganjam	0 0 9	0 0 2	0 0 11
Vizagapatam	0 1 3	0 0 3	0 1 6
Godâvari	0 4 4	0 0 11	0 5 3
Kistna	0 6 0	0 1 8	0 7 8
Nellore	0 2 5	0 0 8	0 3 1
Cuddapah	0 3 7	0 1 8	0 5 3
Anantapur	0 4 7	0 5 11	0 10 6
Bellary	0 7 5	0 6 6	0 13 11
Kurnool	0 4 1	0 5 8	0 9 9
Madras	1 5 1	1 1 2	2 6 3
Chingleput	0 2 9	0 2 6	0 5 3
North Arcot	0 4 9	0 2 8	0 7 5
South Arcot	0 4 0	0 1 8	0 5 8
Tanjore	0 1 4	0 4 6	0 5 10
Trichinopoly	0 2 3	0 1 8	0 3 11
Madura	0 1 10	0 1 2	0 3 0
Tinnevelly	0 1 3	0 1 3	0 2 6
Coimbatore	0 2 3	0 2 10	0 5 1
Nîlgiris	1 15 7	..	1 15 7
Salem	0 3 1	0 3 5	0 6 6
South Canara	0 2 3	0 2 7	0 4 10
Malabar	0 1 0	0 1 8	0 2 8
Average for the year	0 3 1	0 2 3	0 5 4
Do. for 1888-89	0 2 10	0 2 1	0 4 11
Do. for 1887-88	0 2 8	0 1 10	0 4 6

Excluding the Nîlgiris and Madras, the taxation appears highest in Bellary, Anantapur and Kurnool and lowest in Ganjam and Vizagapatam. It is observed that there is a slight difference between the incidence figures entered in the statement appended to paragraph 100 of the report and those in Appendix L. The discrepancy should be explained.

15. *Liquor shops.*—The Government notes with satisfaction that there was a considerable reduction in the number of arrack and toddy shops open during the year. The number of shops still appears to be large owing to the fact that arrack and toddy have, under existing orders, to be sold in separate shops except in tracts in which the privileges are leased together. The question of further reducing the number of shops is engaging attention.

	Number.	Percentage.
Arrack shops	2,597	15
Toddy shops	4,496	17
Combined arrack and toddy shops.	134	33
	7,227	16

16. *Preventive arrangements.*—The statistics relating to the working of the preventive establishments are fully analyzed in Chapter IX of the report, from which the statement on the margin has been extracted. The proportion of persons released for want of proof was 19 per cent. of the persons dealt with departmentally against 20 per cent. in the previous year. The percentage is still large. The number of illegal arrests rose from 275 to 305, the Abkâri Department being responsible for 252. The officers concerned are stated to have been duly punished.

	1888-89.	1889-90.
Number of persons reported for offences against the Abkâri laws	15,645	18,119
Number released departmentally	5,076	5,256
Do. sent before the magistracy	9,284	11,547
Do. convicted	7,950	10,100
Do. acquitted	665	695

17. The results of the year may be regarded as decidedly satisfactory on the whole, a large increase in the revenue derived from intoxicating liquors having been secured by enhancement of taxation and not by stimulating consumption which has remained almost stationary, whilst efforts are being made to check drunkenness by various administrative improvements such as the restriction of the number of shops, regulation of taxation, &c.

18. *Opium.*—The total quantity of opium consumed during the year amounted to 67,224 lb. or an increase of 182 lb. as compared with the previous year. There was a large increase in Kistna, Godâvari and Coimbatore, which has not been explained by the Board. In Vizagapatam there was a large decrease due to the enhancement of

the retail price of the drug during the year. The consumption per head of the population was as usual highest in Godávari, being ·791 of a tola per head of the population. Next come Vizagapatam, Nílgiris, Madras and Kistna with ·230, ·225, ·165 and ·127 of a tola per head, respectively. The pass duty on opium including the sum adjusted on account of the opium supplied to the Travancore and Cochin States amounted to Rs. 3,82,525 against Rs. 4,11,600 in the previous year. The vend rents realized was Rs. 2,62,468 or nearly the same as in 1888-89. The total demand inclusive of the arrears at the beginning of the year amounted to Rs. 6,08,989, of which Rs. 5,93,969 was collected, leaving a balance of Rs. 15,020 or 2·4 per cent. at the close of the year.

(True Extract.)

(Signed) C. A. GALTON,
Secretary to Government.

To the Commissioner of Salt, Abkári and Separate Revenue.

No. 22A.

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

(Signed) C. A. GALTON,
Secretary to Government.

Exd. A. Aubert.

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Abkari and Opium Revenue.

Reviewing Board's report on the administration of — during the year 1889-90.