

Revenue (1898) Department.

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G.O., No. 183-23A

Dated 28th March

[Despatch Abstract.]

Report on the Administration of
the Akbari & opium Revenue

Reviewing the — during
the official year 1896-97.

[illegible]

C.O.	No.	Dept.	Dist.

1897.

Board of Revenue

(Separate Revenue),

MADRAS.



Printed September 27th.

Proceedings, No. 403, 22nd September 1897.

Enclosures before of the report sent separately

SEPTEMBER.

Submitting to Government report on the administration of the Abkâri and Opium revenue during the official year 1896-97.



PROCEEDINGS OF THE BOARD OF REVENUE
(SEPARATE REVENUE).

RESOLUTION—No. 403, dated 22nd September 1897.

The Board begs to submit its report on the administration of the Abkari and Opium revenue during the official year 1896-97.

(True Extract.)

(Signed) N. S. BRODIE,
Acting Secretary.

(True Copy.)

Commissioner
Assistant Secretary.

To the Secretary to Government, Revenue Department.

Copy to Collectors.

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

Abkari
1896/17



REPORT

ON THE

ADMINISTRATION

OF THE

ABKÁRI REVENUE

IN THE

PRESIDENCY OF FORT ST. GEORGE,

FOR THE YEAR 1896-97.



MADRAS:

PRINTED BY THE SUPERINTENDENT, GOVERNMENT PRESS.

1897.

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COUNTRY SPIRITS

Free supply or Private
Distillery Supply System

Tracts	Year of Introduction
Bellary Town Chingleput District (Except portion included in the Madras Town Abkari Lim- its)	1st October 1884
Trichinopoly District	
Kurnool (Taluk west of the Nallamalais)	1st April 1885
Cuddapah District	
Amantapur do.	
Bellary do. (except Town)	
Madras do.	
Chingleput (the rest of the District)	1st April 1889
North Arcot District	
Tanjore do.	
Madura do.	
Tinnevely do.	
Coimbatore do.	
Nilgiris do.	
Salem do.	
Wynaad Taluk of Malabar	
South Arcot District	1st January 1888
Nellore District	1st April 1888
Kurnool (Cumbum and Markapur Taluks)	1st April 1899

Monopoly Supply or Contract
Distillery Supply System

Ganjam District Vizagapatam (Coast Taluks)	1st October 1884
Kistna (Uppland Taluks except Munagala and Lingagiri Zamindars of the Nandi- gama Taluk and Masulipa- tam Town)	1st July 1888
Cannanore Tellicherry Calicut and Palghat Towns of Malabar	1st October 1886
Mangalore Municipality	1st April 1887
Malabar (Chirakkal Kotta- yam Calicut and Palghat Taluks)	1st October 1888
Vizagapatam (Inland Taluks)	
Kistna (Gudivada Taluk Nuzvid and Tiruvur Divisions)	1st April 1890
Malabar (Kurumbanad Ernad Waiavanad and Ponnani Taluks)	1st October 1891
Kistna (Rural tracts of the Bandur Taluk and the Tenali Taluk)	
S. Canara (Mangalore Taluk Except Municipality Uppinangadi Taluk and the Kasaragod Taluk Except the Hosurug and Kasaragod still areas)	1st October 1895
Kistna (Bapatla Taluk)	1st October 1895

Renting System

Godavari (Ellore and Rajahmundry Towns)	1st October 1888
Do. (Cocanada and Coninga Divisions)	
South Canara (Udupi and Kundapur Taluks and the Hosurug and Kasaragod still areas of the Kasaragod Taluk)	1st October 1888
Malabar (Cochin)	
Godavari (Rest of the District)	1st October 1889
Kistna (Munagala & Lingagiri Zamindars of the Nandigama Taluk)	1st October 1894

System of Country
Spirits and toddy
Combined

Outlying Pattams of British Cochin	
1 Tumboli Pattam	1st October 1892
2 Anthony Fernandez	
3 Tekepporapinkaru	
4 Manaxodam	
5 Attayakkad	1st October 1893
6 Kottur	
7 Paliport Hospital Paramba	
8 Mundom Veli	
9 Santavu	
10 Hunkil Silva	
11 Duvaloth Lemos	1st October 1898

Private Distilleries

- 1 Aska
- 2 Vizagapatam
- 3 Tadpatil
- 4 Bellary No. 1
- 5 Do. No. 2
- 6 Tandiarpet
- 7 Vepery
- 8 Veyasarpai
- 9 Ranipet
- 10 Renigunta
- 11 Nellikuppam
- 12 Tacharakur
- 13 Coimbatore
- 14 Aravangudi
- 15 Suramangalam

Private
Warehouses

- 16 Arkonam
- 17 Tanjore No. 1
- 18 do. No. 2

Contract
Distilleries

- 19 Mangalore
- 20 Cannanore
- 21 Parli
- 22 Chavakkat
- 23 Tiruvangur

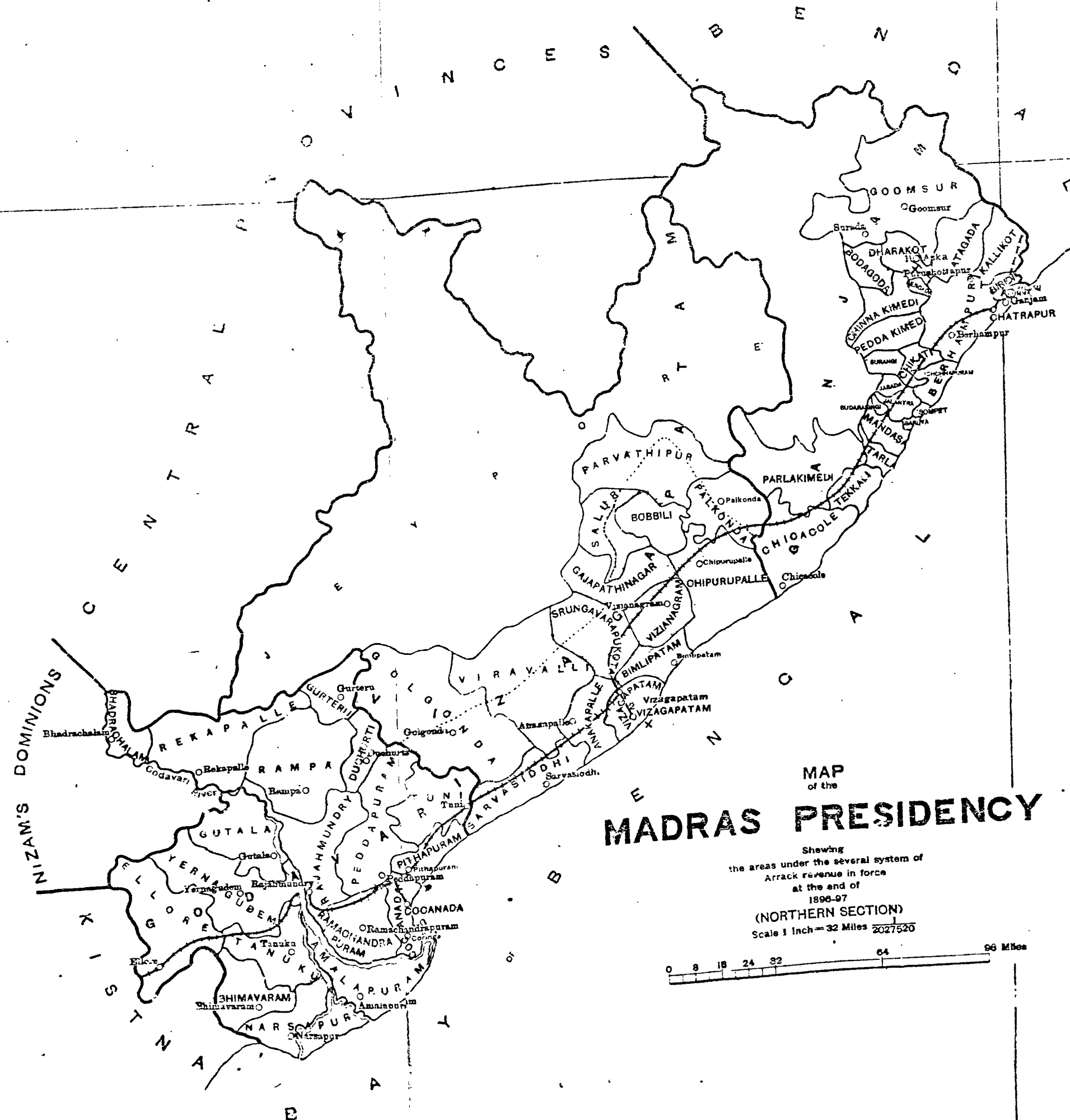
Excise Depots

- 24 Masulipatam
- 25 Eszawa
- 26 Calicut
- 27 Taliparamba
- 28 Tellicherry
- 29 Kuttaparamba
- 30 Parappanangadi
- 31 Patimbi
- 32 Manjeri

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

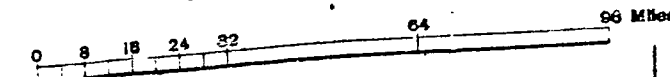
REFERENCE

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



MAP of the MADRAS PRESIDENCY

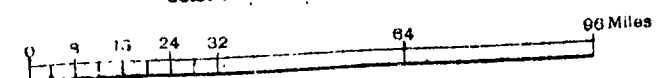
Showing
the areas under the several system of
Arrack revenue in force
at the end of
1898-97
(NORTHERN SECTION)
Scale 1 inch = 32 Miles 2027520



showing
the areas under the several systems of
Arrack revenue in force
at the end of
1896-97
(SOUTHERN SECTION)
Scale 1 Inch = 32 Miles 2027520
0 9 16 24 32 64 96 Miles

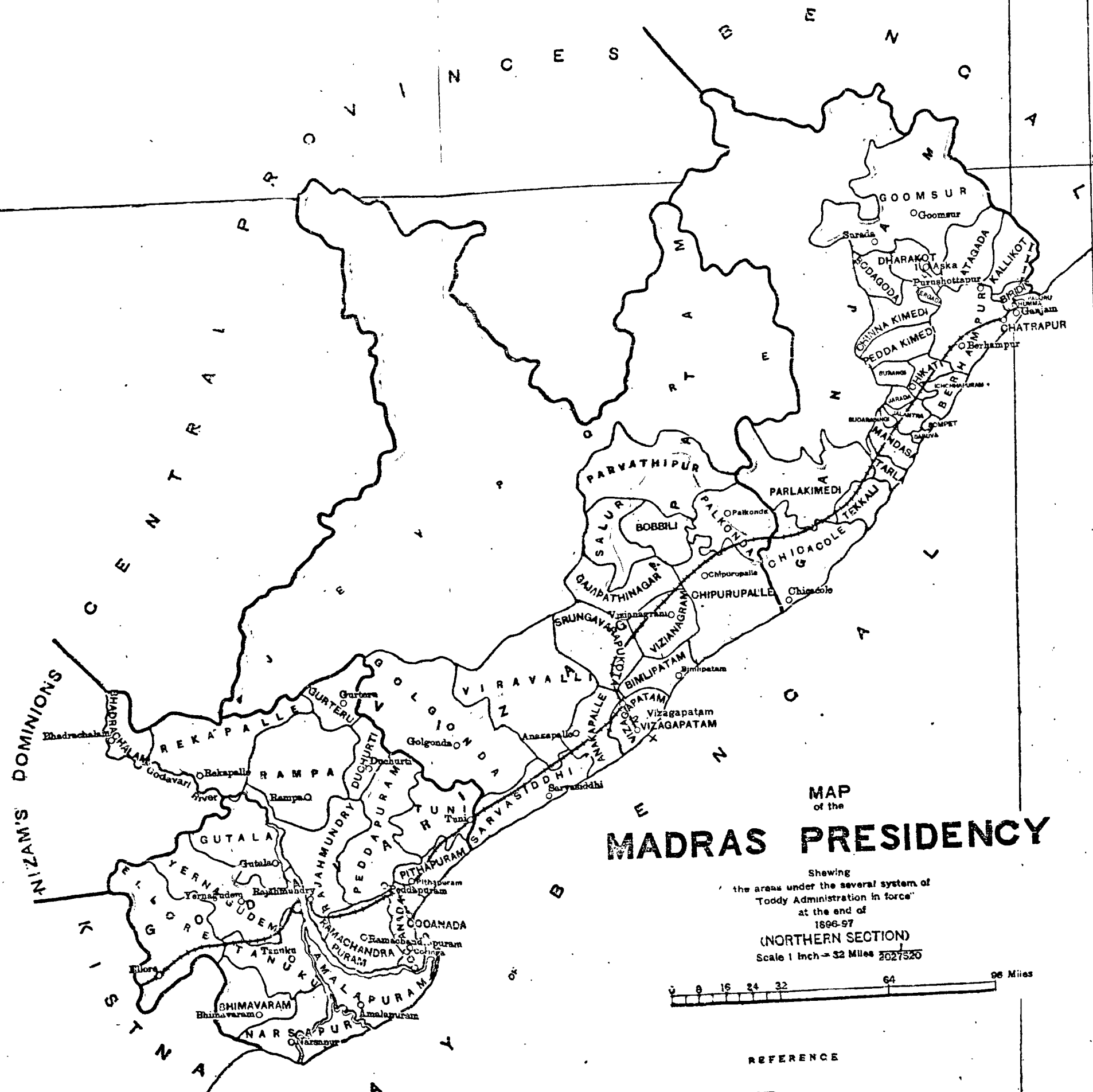
(SOUTHERN SECTION)

Scale 1 Inch = 32 Miles 202182



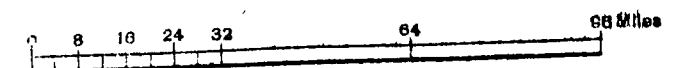
☐	Private Distillery Supply system
☐	Contract Distillery Supply system of all kinds
☐	Country Spirits Renting system
●	Combined Arrack and Toddy Renting System
×	Private Distilleries
⊗	Do. Warehouse
+	Contract Distilleries
⊖	Excise Decols

Tree-tax System		TODDY Tree-tax System		System of separate sale of toddy shops	
Taluk	Year of introduction	Taluk	Year of introduction	Taluk	Year of introduction
Calicut Taluk and Four Municipal Towns of Malabar, (Cannanore, Tellicherry, Palghat & Cochin)	1899	Govt Villages called Paltalagam Hunda in the Tekkali Magisterial Division		Anantapur	
Madras Town Abkari limits Kottayam	1887	Narasaraopet		Gooty	1890
Bunder		Sattenapalle		Dharmavaram	
Walajapet		Ongole		Kalyandrug	
Cuddalore		Kandukur		Madakasira	
Tanjore		Cumbum		Tadpatri	1891
Trichinopoly		Chendragiri		Penukonda	
Salem		Puttur		Hindupur	
Saidapet		Kalahasti		Kollegal (except hill firks)	1892
Chirakkal		Tirutani		Kollegal (Hill Firks)	1893
Palghat		Tiruvannamalai		Satyamangalam (Talavadi firka)	
Kurumbanar		Kallakuruchi		Bellary	
Tenali		Vridachala		Adoni	
Chidambaram		Tirukkottur		Alur	
Kumbakonam		Pattukottai		Rayadurg	
Negapatam		Paini		Hospet	
Musiri		Periyakulam		Kudligi	
Coimbatore		Dindigul		Hadagalli	
Namakkal		Tirumangalam	1895	Harpanahalli	
Ernad		Paimban			
Wavananad		Tiruvadanai			
Ponnani		Mudukulattur			
Ramachandrapuram		Tiruchit (remaining portion)			
Amalapuram		Paramakudi			
Narasapur		Ramnad			
Bhimavaram		Sivaganga (remaining portion)			
Tanuku		Tirupattur (remaining portion)			
Coringa		Tinnevely			
Bapatla		Nanguneri			
Conjeevaram		Srivalikuntam			
Qudiyattam		Ottapidaram			
Tindivanam		Sankaranarayanan-koyil			
Vilupuram		Srivilliputtur			
Mayavaram		Sattur			
Shiyali		Udumelpet			
Nannilam		Bhavani			
Udalyarpalayam		Satyamangalam (except the Talavadi firka)			
Kulittalai		Dharmapuri			
Madura		Uttangarai			
Hosur		Tekkai Magisterial division (Except Paltalagam Hunda)			
Atur		Purushottapur			
Tiruchengodu		Parlakimedi			
Rajahmundry		Ganjam			
Ellore		Berhampur Town			
Yernagudem		Sompeta			
Peddapuram		Berhampur Taluk			
Pithapuram		Ichchhapuram			
Tuni		Omsur			
Nellore		Surada			
Mannargudi		Aska			
Perambalur		Golconda			
Sivaganga (Except a portion)	1891	Viravalli			
Tirupattur (Madura Except a portion)		Srungavarapukota			
Tiruchuli (Except a portion)		Gajapatinagarani			
Erode (a portion)		Saluru			
Paliadam		Bobbili			
Mangalore (except a few forest and ghat villages)		Parvatipuram			
Udipi (do. do. do.)		Nandigama (Except Munagala & Tiruvudh Lingagiri Zamindaris)			
Saryasiddhi		Paimad			
Anakapalle		Vinukonda			
Vizagapatam		Repur			
Bimlipatam		Atmakur			
Vizianagaram		Udayagiri			
Nuzvid		Kanigiri			
Gudivada		Darsi Division			
Tirutturappundi		Podili			
Ambasamudram		Venkatagiri			
Kasaragod		Cuddapah			
Uppinangadi (except hill tracts)		Madanapalle			
Coondapoor (do. do.)		Pullampet			
Palakonda		Badvel			
Chipurapalle		Proddatur			
Madurantakam		Siddhavattam			
Chingleput		Jammalamadugu			
Arcot		Pulivendla			
Vellore		Rayachoti			
Tiruvallur (Tahsildar's Division)		Kadiri			
Gudur (Portion lying within the Krishnapatam Circle)	1893	Vayalpad			
Mangalore (Forest and Ghat Villages)		Markapur			
Coondapoor (Hill tracts)		Pattikonda			
Udipi (Certain Hill villages)		Ramalakot			
Uppinangadi (do. do.)		Nandikotkur			
Chicacole Magisterial division		Nandiyal			
Narasannapet		Kolkuntla			
Cuntur		Sirvel			
Bezavada		Palmaner			
Nandigama (Munagala & Lingagiri Zamindaris)		Punganuru Division			
Gudur (Remaining portion)		Kangundi			
Kavali					
Polur Division					
Ponneri					
Tiruvallur (except Tahsildar's Division)					
Chittoor					
Wandiwash					
Polur (N. Arcot)	1894				
Arni					
Meisur					
Tenkasi					
Karur					
Dharapuram					
Pollachi					
Krishnagiri					
Tirupattur (Salem)					
S. Canara (Remaining hill villages)					

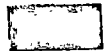
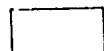
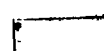


MAP OF THE MADRAS PRESIDENCY

showing
the areas under the several systems of
Toddy Administration in force
at the end of
1893-97
(SOUTHERN SECTION)
Scale 1 inch = 32 Miles 2327520



REFERENCE

-  Tree tax System
-  System of separate sale of shops
-  No toddy revenue
-  Combined Arrack and Toddy Renting System

[illegible]

5. In the Mangalore and Uppinangadi taluks and the Kasaragod taluk (except the Hosdrug and Kasaragod still-areas) in the South Canara district, the exclusive privilege of manufacturing and supplying country-spirits at a fixed rate was disposed of by tender for two years from the 1st October 1895 for a lump sum. The contractors were allowed to distil either from toddy drawn from marked trees on which tree-tax had been paid or from jaggery subject to the payment of As. 6 on every gallon of jaggery-arack of 30° under-proof issued (and proportionately for the other strengths) to make up for tree-tax. The contractors were bound to supply spirits to independent shopkeepers at Rs. 2-12-0, Rs. 2-8-0 and Rs. 1-8-0 per gallon of 20°, 30° and 60° under-proof respectively. The supply of spirits at 20° under-proof was, however, left to the option of the contractors. They were allowed to open sub-stills for the manufacture of weak spirits only, to establish vend dépôts for the storage of duty-paid spirits at convenient places, and were bound to maintain a minimum stock of 1,000 gallons of proof spirits at the distillery at Mangalore and 15 days' supply in each dépôt. The shops were sold separately.

6. In Malabar except the Wynaad and Cochin taluks and the Attapadi valley of the Walavanad taluk, the exclusive privilege of manufacturing and supplying toddy spirits at the rate of Rs. 2-4-0 per gallon of 30° under-proof (and proportionately for the other authorized strengths) was renewed to the former contractor for another term of three years from the 1st October 1894. The toddy for distillation was obtained from trees marked free of tax in approved localities. All the four distilleries established by the contractor were worked during the year. To facilitate supply, private parties were allowed to open wholesale depôts in addition to the excise depôts opened by the contractor under the conditions of his license. The shops were sold separately.

7. In the Ganjám and Vizagapatam districts the rate of excise duty payable to Government was Rs. 1-12-0; in Kistna it was Rs. 3-1-0, in South Canara Rs. 1, and in Malabar Rs. 1-2-0 per gallon of 30° under-proof and proportionately for the other authorized strengths.

8. "*Private distillery supply system.*"—In the tracts (*vide* column 5 of Appendix A—abstract) in which this system is in force, no exclusive privilege of manufacture or supply is assigned. Licenses for distilleries for manufacturing and supplying, 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 respectable persons who are 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 still-head 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 of As. 10-6 per gallon of 30° under-proof (and proportionately for the other strengths) delivered at the distillery. In 1896-97 the rate of still-head duty in private distillery districts was as a rule Rs. 3-1-0 per gallon of 30° under-proof (equal to Rs. 4-6-0 per proof-gallon) and proportionately for the other strengths (20° and 60° under-proof) at which issues for consumption are allowed. In the Madras Town, the Nilgiris and Malabar-Wynaad, the circumstances of which are peculiar, the rates were higher, corresponding to Rs. 5-10-0 per proof-gallon.

9. 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 are allowed to sell only to licensed arrack vend-renters, other wholesale depôt keepers and independent arrack shopkeepers in the districts or other tracts to which the license applies, in quantities of not less than half a gallon at a time to licensed arrack vend-renters and independent arrack shopkeepers and not less than nine gallons at a time to other wholesale depôt keepers. This class of licenses is an important feature of the private distillery supply system; it is a necessary link between the distiller, who cannot conveniently issue or distribute spirits in small quantities, and the petty renter or shopkeeper who cannot afford to purchase more than a few gallons at a time, or go long distances to obtain them. The spirits kept in these wholesale shops are of course duty-paid, and consignments from distilleries and warehouses are verified on arrival by Government officers before issue to renters, other wholesale depôt keepers or shopkeepers as a precaution against frauds while in transit.

10. Holders of licenses to manufacture under the private distillery supply system are also permitted to issue spirits at any strength 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 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, and that all such spirits issued to the former shall be coloured or flavoured so as to resemble gin, brandy, whisky or rum. As regards wholesale and retail sale, spirits of the above description are subject to precisely the same regulations and are sold in the same shops as imported European spirits. The bottles must, however, be labelled "spirits manufactured in India."

B.—COUNTRY SPIRITS—THE RENTING SYSTEM.

11. The exclusive privilege of manufacture and sale is disposed of by auction by fixed areas. The contractors in some cases sublet portions of their rent-areas and in others employ local agents to sell for them at the shops. The number of stills is limited as far as possible and the number and sites of the shops are previously fixed; the strengths at which spirits may be sold are, with the exception noted below, restricted to 20°, 30° and 60° under-proof as in excise tracts and minimum prices are fixed. The minimum strength at which toddy-spirits may be sold is 70° under-proof in the Gódvári district and in the rented tracts of the Kistna district. The renting system has been entirely abandoned where circumstances have permitted the introduction of the excise system, and is gradually being confined to narrower limits. It was in force at the end of the year under report in the Gódvári district, in the Munagala and Lingagiri zamindaris of the Nandigáma taluk of the Kistna district, in the Udiipi and Coondapoor taluks and the Hosdrug and Kasaragod still-areas of the South Canara district, and in the Cochin taluk and the Attapadi valley of Malabar, in all of which arrack is generally manufactured from toddy.

12. In the rented tracts of the South Canara district, the privileges of manufacture and sale are separated, the number of manufacturing areas being fixed at five and the shops being sold separately. The renters of the manufacturing areas are given the privilege of manufacture only, each of them supplying a certain number of independent shops at the rates of Rs. 2-4-0, Rs. 2 and Rs. 1-2-0 per gallon of 20°, 30° and 60° under-proof respectively. The supply of spirits at 20° under-proof is, however, left to the option of the renters. Each manufacturer is allowed a main-still for carrying on his operations and a limited number of outstills (generally one a piece) in which weak spirit may be manufactured for transport to the main still for redistillation. For the convenience of the shopkeepers renters are also required to maintain depôts to which spirits are consigned from stills for issue to shops. The privilege of manufacture in the rented tracts of the district and that of manufacturing and selling spirits in Gódvári and in the Munagala and Lingagiri zamindaris of Kistna, are subject to the payment of tree-tax upon the trees from which the toddy required for distillation is drawn. In Munagala and Lingagiri, however, the renter was allowed during the year to manufacture arrack from jaggery also. In Cochin the renter is allowed the option of distilling his own spirits, provided the toddy is drawn from trees on which tree-tax has been paid, or of importing them from Native Cochin free of duty. In the Attapadi valley of Malabar the contractor is permitted to manufacture the spirits required from rice, jaggery, toddy or other recognised material, or to purchase the same from any licensed vendor in Malabar, Coimbatore or the Nilgiris.

C.—COUNTRY SPIRITS AND TODDY COMBINED.

13. The joint arrack and toddy renting system, under which the exclusive privilege of manufacturing and vending country spirits and toddy is disposed of conjointly, was in force in eleven of the outlying pattams of British Cochin. The details of the management under this system are the same as those described in paragraph 11 *supra* for country spirit rent-areas.

D.—THE TREE-TAX LICENSE FEE SYSTEM.

14. The tree-tax license fee system consists in the charge of a yearly or half-yearly tax per palm tree tapped. Licenses for the tapping of trees for fermented toddy * are issued on the application of independent toddy shopkeepers, of toddy renters in tracts where the right to manufacture and sell toddy is not sold by separate shops, of arrack renters in tracts where country spirits are manufactured from toddy, of toddy-drawers in South Canara, † and of tree-owners when the toddy is required for domestic consumption but not for sale and the number of trees does not exceed five. The licensees make their own arrangements for procuring trees. In several districts, palm trees on Government waste land are allowed to be tapped by licensed shopkeepers

* Sweet or unfermented toddy is not subject to any taxation but it must be drawn in pots freshly coated internally with lime (to prevent fermentation), and in the Gódvári and Malabar districts licenses (for which no fee is charged) must be obtained for the tapping of trees and the sale of sweet toddy.

† Provided that applications for licenses are accompanied by applications for permission to transport the toddy drawn to some shop, distillery or still, as the case may be, and that the latter are countersigned by the shopkeepers, distillers or still area renters to whose shops, distillery or still the toddy is to be taken.

on payment of a fixed fee (generally As. 4 per tree in addition to tree-tax) while, in the rest, the usufruct of such trees, including the right to allow them to be tapped on payment of tree-tax by persons duly licensed, is sold by auction in convenient groups. The tracts in which the tree-tax system was in force during the year under review are noted in column 9 of Appendix A—abstract.

15. The fees charged for the several kinds of palm trees from the 1st October 1896 are shown below. The rates were increased by 25 per cent. in the Madras Town Circle and by 50 per cent. over a greater part of the Presidency on the 1st October 1896:—

Kind of trees.	Rates of tree-tax per tree				For what period.
	In the South Canara district.	In the Madras Town Circle.	In the Gódvári, Kistna, Chingleput (except the Saidapet taluk included in the Madras Town Circle) South Arcot, Tanjore, Trichinopoly, Coimbatore and Salem districts and the North Arcot district except the Palamner taluk and the Punganuru and Kanagudi divisions, and the Madras district except that portion of the Rannad and Sivaganza zamindaris in which the tree-tax system was introduced from 1st October 1895.	In the other tree-tax areas.	
	1	2	3	4	
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	
Cocconut palms ..	0 12 0	3 12 0	2 4 0	1 8 0	For each half-year.
Sago palms	1 8 0	5 10 0	4 8 0	3 0 0	
Palmyra or date palms.	0 12 0	2 8 0	1 8 0	1 0 0	For the whole year.

16. Applications for permission to tap trees for fermented toddy for sale must be for not less than a certain number of trees. In the Madras Town Circle the minimum is 30 for an original and 10 for a supplemental application; in other tracts it is fixed by the Collector of the district according to local conditions and is generally 15 and 5, respectively.

17. In the Madras Town Circle the toddy shops are not sold by auction, but are divided into five classes according to the situation and the trade of the shops and a fixed license fee of Rs. 200, 150, 100, 50 or 25 according to the class is levied on each, only shops of the first two classes being allowed in the town itself. During the palmyra season (between January and May) additional temporary shops are also licensed on payment of a fee of Rs. 50 in the portion of the Madras Town Circle outside the town. Elsewhere the right of retail vend is sold by auction by separate shops, except in the rural tracts of the Gódvári district in which it is disposed of by rent-areas.

E.—TODDY IN NON-TREE-TAX AREAS.

18. In the areas in which the tree-tax license fee system is not in force (*vide* column 11 of Appendix A—abstract), the privilege of selling toddy is disposed of by auction, shop by shop. The shopkeepers arrange to procure trees in the same manner as in tree-tax areas, but without the payment of tree-tax, and free licenses for the tapping of the trees are issued to them by Land Revenue officers. If the trees are, however, situated in an area in which the tree-tax system prevails, the drawing of toddy is regulated by the rules in force under that system.

F.—TODDY AND COUNTRY SPIRITS IN THE AGENCY TRACTS OF GANJAM, VIZAGAPATAM AND GODAVARI.

19. In the Agency or non-regulation tracts, excepting such portions thereof as have been brought under the Madras Abkári Act, I of 1886, toddy is untaxed and left free to the people. As regards country spirits, different systems are in force in different parts of these tracts.

20. 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 stills is allowed for each muttah or division with reference to its size and other considerations, licenses being disposed of by auction to the highest bidders. The 122 Agency villages in which the Madras

Abkári Act, I of 1886, is in force with effect from 1st January 1894, are divided into three separate farms for the purposes of the administration of the abkári revenue. The privilege of supplying arrack is assigned to the contract supplier of the district and the privilege of vend is, as in the other excise tracts of the district, sold by auction every year.

21. In Vizagapatam each shop is leased out separately except in (a) the Gunupur farm, consisting of the Gunupur, Rayaghada and Bissemkatak zamindari divisions and the Palkonda and Párvatípuram Agencies; and (b) the Koraput farm, consisting of the Koraput and Pottangi divisions, part of the Padwa division and the Sálúru Agency (excluding four villages in which the Madras Abkári Act, I of 1886, is in force), in which the exclusive privilege of manufacture and sale of country spirits was renewed to the former contractors.

22. In the Telaga villages of the Bhadráchalam taluk of the Gódvári district, which lie chiefly along the Gódvári, the monopoly of manufacture and sale of spirits made from the flower of the *ippa* or *mohwa* tree is leased out by auction. In the Koya and Reddi villages of the taluk, the right to manufacture spirits for domestic consumption, but not for sale, is leased to the villagers collectively for lump sums fixed at the annual settlement with reference to the population, number of *ippa* trees, &c., the headman being responsible for the collections. The same systems are in force in the Polavaram, Chodavaram and Yellavaram divisions. The 31 Agency villages of the Polavaram, Chodavaram and Yellavaram divisions to which the Madras Abkári Act, I of 1886, has been extended are grouped into six separate farms and the exclusive privilege of manufacturing and selling arrack distilled from toddy which has paid tree-tax, is sold by auction.

G.—FOREIGN LIQUOR.

23. The term "foreign liquor," as used in the Madras Presidency, includes all liquor, including beer, which has been excised at the full rate of duty chargeable on liquor imported into British India from foreign countries—*vide* paragraph 10 *supra*—whether manufactured abroad or not. 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 other licenses.

24. Taverns for the retail sale of beer only were sold by auction in the Bellary, Trichinopoly, Salem and Suramangalam towns and on the Nilgiris, the upset price being fixed at Rs. 100. In the last-named tract the retail sale of beer was not permitted in ordinary foreign liquor taverns.

25. Licenses for the establishment of breweries are granted by Collectors under the orders of the Board of Revenue to respectable applicants on payment of an annual license fee of Rs. 15. The establishment of breweries, which had been restricted to hill stations, was in 1890–91 permitted anywhere. No brewery has, however, yet been opened in the plains and the existing three are all on the Nilgiri hills. No Government establishments are stationed at breweries, but the brewer's accounts, which must be kept in a form prescribed by Government, are systematically examined and duty (at the rate of one anna per imperial gallon) is levied on all beer issued for consumption. Samples of the worts and beer are occasionally taken and analysed.

26. Methylated spirits may be manufactured and issued by private distillers on payment of an *ad valorem* duty of 5 per cent. The maximum limit for sale in one transaction for private use is 5 gallons while that in the case of spirits passed for sale is 100 gallons.

H.—OPIUM.

27. Licenses to import opium are granted by the Board of Revenue on the recommendation of Collectors. The license must be produced before the Deputy Opium Agent at Indore, who passes the opium on payment of the pass-duty (Rs. 700 per chest of 140½ lb.). The Deputy Opium Agent reports the despatch of opium

to the Board and also advises the Collectors concerned; the consignments are checked by some responsible Revenue officer on arrival in the district and are then passed on for sale to farmers and licensed vendors.

28. 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 licensed importers under the system described in the preceding paragraph. The farms are generally conterminous with taluks, except in Górávari which is divided into 34 small areas.

29. In the hill tracts of the Ganjam district, a certain number of free licenses is issued. The right of supplying opium to the shopkeepers on the hills is assigned on contract to one of the renters in the plains. For the supply of the Agency tracts under the Special Assistant Agent to some of the inhabitants of which opium is almost a necessary of life, the opium-renter of Goomsur was required by the terms of his license to open shops at Udayagiri and Ticcaballi on each market day, to sell opium at 3 tolas per rupee, and to have on each day a minimum stock of 40 tolas.

30. The monopoly of the supply of opium to the Agency tracts of the Vizagapatam district was let out on tender for a rental of Rs. 16,851 to one of the licensed importers in the district on condition of his selling the drug to licensed vendors at 3 tolas per rupee and of his opening depôts for the purpose of supply at places fixed by the Agent. In places where the consumption was more than 3,000 tolas per annum, the shops were sold by auction, and where it varied between 1,000 and 3,000 tolas, licenses were issued on payment of fixed fees. Free licenses were issued to shops in which the consumption was estimated to be below 1,000 tolas.

31. The privilege of selling opium in shops in the Agency tracts of the Górávari district is disposed of by auction subject to the condition that not less than $3\frac{1}{2}$ tolas shall be sold for a rupee and that the maximum quantity to be sold to a single individual shall not exceed 6 tolas. In the event of a shop remaining unsold the Collector is authorized to issue a free license to the villagers. The shopkeepers obtain their supply of opium from the taluk renters.

I.—INTOXICATING DRUGS PREPARED FROM THE HEMP PLANT.

32. The Abkari Act was extended to intoxicating drugs prepared from the hemp plant from the 1st April 1889, but only so far as to require a license for sale. These licenses are sold by auction, the upset price being fixed at Rs. 45 in Madras and Rs. 30 elsewhere. The minimum retail selling price of ganja was fixed at 4 pies per tola.

ABKARI ADMINISTRATION IN EACH DISTRICT.

33. Appendix A shows concisely the various systems in force in each district at the close of 1896-97 for the manufacture and sale of country spirits and toddy.

CHAPTER II.—THE EXCISE SYSTEM.

Contract Distillery Supply System.

34. The contract distillery supply system was in force during the year in the Ganjam and Vizagapatam districts, and in the Kistna district except the Munagala and Lingagiri zamindaris of the Nandigama taluk, the South Canara district except the Coondapoor and Udipi taluks and a portion of the Kasaragod taluk consisting of the Hosdrug and Kasaragod still areas, and the Malabar district except the Wynaad and Cochin taluks and the Attapadi valley of the Walavanad taluk. The Cumbum and Markapur taluks of the Kurnool district, in which the system was in force till 31st March 1896, were then brought under the private distillery supply system. The rates of excise duty in force in these tracts have already been mentioned in paragraph 7 *supra*.

35. *Ganjam and Vizagapatam.*—The exclusive privilege of manufacturing and supplying jaggery spirits of 20°, 30° and 60° under-proof in these districts was renewed for another year to the former contractors, Mr. F. J. V. Minchin and Messrs. Sanyasi Naidu and P. Bapaniah Chetty, respectively. The rates at which the distillers undertook

	20° U.P.	30° U.P.	60° U.P.
	AS. P.	AS. P.	AS. P.
* Ganjam	11 0	9 6	5 6
Vizagapatam	13 2	11 6	6 7

were no complaints of inadequacy of supply.

36. *Kistna.*—The exclusive privilege of supplying jaggery spirits to this district was granted to Messrs. Parry & Co., Madras, for another year from the 1st October 1896 at the reduced rates † shown in the margin, the excise duty being raised by Rs. 1-1-6 per gallon of 30° under-proof and proportionately for the other strengths—*vide* paragraph 7 *supra*.

The spirits required for supply were, as usual, transported under bond from the contractors' distillery at Nellikuppam, South Arcot district, to their excise depôts at Bezwada and Masulipatam. The prescribed minimum stock was maintained at both the depôts, except on two occasions, on both of which the contractors were fined Rs. 50. There were, however, no complaints of deficiency of supply.

37. The contract distillery supply system was further extended during the year to the Bapatla taluk in which the toddy-arrack renting system formerly in force was abolished after the 30th September 1896.

38. *South Canara and Malabar.*—The exclusive privilege of manufacture and supply of country spirits in these districts continued in the hands of Messrs. Albuquerque and Sons and T. Ratnasami Nadar, respectively, under the arrangements described in paragraphs 5 and 6 *supra*. As in the previous year no sub-stills were worked by the Mangalore distillers. Eleven depôts were opened by them in South Canara and seven by the distillers in Malabar, against thirteen and eight, respectively, in the previous year, an extra charge over and above the cost price being allowed on issues from these depôts to cover cost of transport and other incidental expenses.

In the beginning of November 1896, the Mangalore distillery was almost destroyed by fire, and, to meet urgent requirements, the contractors were allowed to import 1,672 gallons of proof spirits from the rented areas of the district and 979 proof gallons from Malabar. The distillery was not long out of repair, but both before and after the disaster above referred to, especially afterwards, the distillers failed to maintain adequate stocks either at the distillery or at the depôts, and complaints of deficiency of supply were not infrequent. The contractors were heavily fined on several occasions in consequence.

In Malabar, on the other hand, there have been no complaints of short supply, but the quality of the spirits is said to have been bad. In addition to the excise depôts opened by the contractor, 29 wholesale vend depôts, against 27 in the previous year, were licensed to be established by private persons, 15 of which worked throughout the year and the rest for only a portion of it. Nearly 70 per cent. of the issues to shops were made from these wholesale vend depôts.

39. The arrangements made for the disposal of the privilege of vend in the Masulipatam, Guntur and Bezwada towns and the Bandur taluk, described in the latter portions of paragraph 36 of the previous year's report, continued till the 30th September 1896, after which date the independent shops and vend areas were sold by auction as in the rest of the district. The following statement shows the number of vend areas in contract distillery supply tracts, and the towns or other areas in which shops were sold separately. Tracts

in which the separate shop system was introduced for the first time during the year are shown in italics :—

Districts.	Vend areas.		Towns or other tracts in which shops were separately sold.
	1895-96.	1896-97.	
Ganjám	38	* 38	Berhampur, Gopalpur, <i>Ichchhapuram, Chitrapur, Sompeta, Aska, Russelkonda, Bellugunta, Chicacole, Parlakimedi and Calingapatam</i> towns.
Vizagapatam	22	23	<i>Vizagapatam taluk and Narasapatam, Ellamanchili, Anakapalle, Kasimkota, Bimlipatam, Vizianagram, Chipurupalle and Palkonda</i> towns.
Kistna	61	57	Masulipatam, <i>Pedana, Gudur, Jaggayyapeta, Nandigama, Guntur, Bezwada, Nuzvid, Narasaraopet, Vinukonda, and Gudivada</i> towns.
South Canara	..	..	Mangalore and Uppinangadi taluks and Kasaragod taluk (excluding the Hosdrug and Kasaragod still areas).
Malabar	..	..	Calicut, Palghat, Ponnani, Chirakkal, Kottayam, Kurumbranat, Ernad and Walavanad (excluding the Attapadi valley) taluks.

40. The rentals obtained in the year under review, for the vend areas and independent shops in the Ganjám and Vizagapatam districts, in which the arrack lease begins on the 1st April, are shown in the subjoined statement :—

Districts.	RENTS OF VEND AREAS.		RENTS OF INDEPENDENT SHOPS.		TOTAL.	
	1895-96.	1896-97.	1895-96.	1896-97.	1895-96.	1896-97.
	RS.	RS.	RS.	RS.	RS.	RS.
Ganjám (including the three vend areas of the Parlakimedi agency)	1,30,103	77,133	52,125	71,862	1,82,228	1,49,045
Vizagapatam	40,420	34,350	51,552	94,416	91,972	1,28,766
Total ..	1,70,523	1,11,533	1,03,677	1,66,278	2,74,200	2,77,811

The decrease in Ganjám is accounted for by the enhancement in the rates of excise duty. In Vizagapatam the increase was all under rents of independent shops and was due to the extension of the separate shop system to four additional towns and to the whole of the Vizagapatam taluk.

41. The following statement shows the rentals obtained for the vend areas and independent shops in the remainder of the contract distillery supply tracts, in which the arrack lease begins on the 1st October :—

Tracts.	RENTS OF VEND AREAS.		RENTS OF INDEPENDENT SHOPS.		TOTAL.	
	1895-96 (toddy year.)	1896-97 (toddy year.)	1895-96 (toddy year.)	1896-97 (toddy year.)	1895-96 (toddy year.)	1896-97 (toddy year.)
	RS.	RS.	RS.	RS.	RS.	RS.
Kistna district (except the Munagala and Lingagiri zamindaris of the Nandigama taluk)	† 159,674	112,500	§ 130,600	95,907	2,90,274	2,08,407
South Canara (Mangalore and Uppinangadi taluks and the Kasaragod taluk except the Hosdrug and Kasaragod still areas)	† 500	† 500	37,366	34,082	37,866	24,582
Malabar (except the Attapadi valley and the Wynaad and Cochin taluks)	..	..	43,472	42,548	43,472	42,548
Total ..	160,174	113,000	211,438	172,537	371,612	255,537

* Includes three Agency farms.

† Inclusive of the rentals of the Bapatla taluk.

‡ Represents the amount of rent for the privilege of supply.

§ Inclusive of the rentals collected on each gallon of spirits issued to the Masulipatam, Guntur and Bezwada towns and the Bandur taluk.

The decrease is chiefly noticeable in Kistna, where it was due mainly to the extension of the excise system to the Bapatla taluk and to the enhancement of the rate of excise duty.

42. The following statement shows the quantities of 20°, 30° and 60° under-proof spirits issued to renters and shopkeepers from the distilleries and depôts established in contract distillery supply tracts :—

Tracts supplied.	Distillery or excise depôt or wholesale vend depôt.	Issues in gallons.			
		20° under-proof.	30° under-proof.	60° under-proof.	Total proof.
Ganjám	Aska distillery	GALS. 194	GALS. 29,257	GALS. 102,652	GALS. 61,696
Vizagapatam	Vizagapatam distillery	494	97,646	13,234	74,041
Kistna	Bezwada excise depôt	13,342	80,965	10,432	71,522
South Canara (excise tracts) ..	Masulipatam	12,989	8,112	3,095	* 17,308
	Mangalore distillery and wholesale vend depôts.	..	58,940	..	41,258
Malabar (except the Attapadi valley and the taluks of Wynaad and Cochin).	Cannanore distillery	111	4,637	145	3,393
	Parli distillery	36	293	278	345
	Chavakkat distillery	164	1,787	168	1,449
	Tiruvangur	24	743	143	597
	Calicut and other excise depôts ..	2,912	5,519	1,056	6,615
	Wholesale vend depôts	6,188	28,420	10,009	28,818
	Total ..	36,454	316,319	141,212	307,072

43. The total amount of differential duty collected at the rates noted in the margin on issues from the surplus stocks of toddy-arrack sealed in the Bandur and Tenali taluks, on the introduction of jaggery-arrack into them from the 1st October 1895, amounted to Rs. 4,262 for the year under review, against Rs. 412 for the previous year.

44. The subjoined statement shows the results of the special arrangements made in the Bandur taluk and the Masulipatam, Guntur and Bezwada towns (*vide* paragraph 39 *supra*) for the lease 1895-96 as compared with the revenue during the previous lease. The cause of the extraordinary decrease in the Bandur taluk is under enquiry :—

Tracts.	1894-95 (toddy-year).			1895-96 (toddy-year).			Difference.
	Rentals.	Excise duty.	Total arrack revenue.	Rentals.	Excise duty.	Total arrack revenue.	
	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Masulipatam town	47,150	30,442	77,592	47,149	39,693	86,841	+ 9,249
Guntur do.	19,320	14,580	33,900	22,341	17,592	40,533	+ 6,633
Bezwada do.	34,600	19,620	54,220	30,251	20,678	50,929	— 3,291
Bandur taluk excluding Masulipatam town	51,710	† 22,900	74,610	8,148	‡ 19,240	27,388	— 47,222
Total ..	1,52,780	87,542	2,40,322	1,08,488	97,203	2,05,691	— 34,631

Private Distillery Supply System.

✓ 45. Fifteen distilleries and three warehouses were licensed during the year, against thirteen and two, respectively, in 1895-96, for the supply of spirits to tracts under the private distillery supply system. Two distilleries and one warehouse were newly established during the year, the former at Veyasarpady (Madras) and Rénigunta (North Arcot district), and the latter at Tanjore. On the other hand, the distillery at Vepery (Madras), was sold by the proprietors to the Commercial and Land Mortgage Bank during the year, and was closed on 2nd October 1896, the stills, &c., being removed to the Ránipétai distillery. The following statement shows the names of the distillers and warehouse-keepers, the sites of the distilleries and warehouses and the tracts supplied by each.

* Exclusive of 5,667 gallons of 70° under-proof toddy-arrack issued for consumption in the Bandur taluk.

† Consists of Rs. 21,183 being tree-tax on trees applied for by arrack renters and Rs. 1,717, the duty at As. 2-1 per gallon on 13,175 gallons of 70° under-proof issued from the Mopidevilanka distillery.

‡ Represents the duty at Rs. 2-13-0 per gallon on 5,183 proof gallons of jaggery-arrack and Rs. 4,663, the differential duty on toddy-arrack issued for consumption in the taluk.

Name of distiller or warehouse-keeper.	Site of distillery or warehouse.	Tracts supplied.	Name of distiller or warehouse-keeper.	Site of distillery or warehouse.	Tracts supplied.
<i>Distilleries.</i>			<i>Distilleries—cont.</i>		
1. Mr. F. J. V. Minchin.	Aska ..	No private distillery supply tracts supplied. Do.	11. Messrs. Parry & Co.	Nellikuppam.	1. Cuddapah. 2. Bellary. 3. Madras. 4. North Arcot. 5. South " 6. Trichinopoly. 7. Madura. 8. Tinnevely.
2. Messrs. Ch. Sanyasi Naidu and P. Bapantiah Chetty.	Vizagapatam.		12. M.R.Ry. T. Ratnaswami Nadar.	Tachanallur.	1. Madras. 2. North Arcot. 3. South " 4. Tanjore. 5. Trichinopoly. 6. Madura 7. Tinnevely.
3. M.R.Ry. Mula Ranganna.	Tadpatri ..	1. Cuddapah. 2. Anantapur. 3. Bellary. 4. Kurnool.	13. M.R.Ry. A. T. Tiruvengadaswami Mudaliar.	Coimbatore.	1. Trichinopoly. 2. Madura. 3. Coimbatore. 4. The Nilgiris. 5. Malabar (Wynaad).
4. Messrs. Abraham & Co.	Bellary ..	1. Nellore. 2. Cuddapah. 3. Anantapur. 4. Bellary. 5. Kurnool.	14. Messrs. Rungiah Gownden & Co.	Aravenghat.	1. Coimbatore. 2. The Nilgiris.
5. Messrs. Veerabhadra & Co.	Bellary ..	1. Cuddapah. 2. Anantapur. 3. Bellary. 4. Kurnool. 5. Nellore.	15. The Arcot Sugar Works and Distillery Company.	Suramangalam.	1. Tanjore. 2. Coimbatore. 3. The Nilgiris. 4. Salem.
6. M.R.Ry. C. Balakrishna Mudaliar.	Tondiarpet (Madras).	2. Madras. 3. Chingleput. 4. North Arcot. 5. South "			
7. Messrs. Sabapathi Chetty & Co.	Vepery (Madras).	1. Nellore. 2. Madras. 3. Chingleput. 4. North Arcot. 5. South Arcot.			
8. Messrs. William Coleridge & Co.	Veyasarpady (Madras).	1. Nellore. 2. Madras. 3. Chingleput. 4. North Arcot.			
9. The Arcot Sugar Works and Distillery Company.	Ranipettai.	1. Nellore. 2. Cuddapah. 3. Anantapur. 4. Madras. 5. Chingleput. 6. North Arcot. 7. South " 8. Tanjore. 9. Trichinopoly. 10. Coimbatore. 11. The Nilgiris. 12. Salem.			
10. M.R.Ry. T. Ratnaswami Nadar.	Rénigunta.	1. Nellore. 2. Cuddapah. 3. Madras. 4. Chingleput. 5. North Arcot. 6. South " 7. Trichinopoly. 8. Salem.			
			<i>Private Warehouses.</i>		
			1. Messrs. Parry & Co.	Arkonam.	1. Nellore. 2. Cuddapah. 3. Kurnool. 4. Madras. 5. Chingleput. 6. North Arcot. 7. Salem.
			2. Do.	Tanjore ..	1. Tanjore. 2. Trichinopoly. 3. Madura.
			3. The Arcot Sugar Works and Distillery Company.	Do. ..	1. Tanjore. 2. Trichinopoly. 3. Madura.

<i>Number of wholesale vend licenses.</i>			
District.		1895-96.	1896-97.
Nellore ..	..	12	35
Cuddapah ..	..	37	65
Anantapur ..	..	12	20
Bellary ..	..	19	23
Kurnool ..	..	10	39
Madras ..	..	18	17
Chingleput ..	..	25	22
North Arcot ..	..	59	66
South Arcot ..	..	16	59
Tanjore ..	..	21	22
Trichinopoly ..	..	18	21
Madura ..	..	14	46
Tinnevely ..	..	30	31
Coimbatore ..	..	44	50
The Nilgiris ..	..	6	8
Salem ..	..	47	45
Total ..	†	388	569

* Excludes the Government depôts at Adirampatnam and Arantangi.

† Twelve shops not opened—four in Cuddapah and one each in Anantapur, Bellary, Kurnool, Madras, Chingleput, North Arcot, Trichinopoly and Coimbatore.

‡ Twenty-eight shops not opened—five each in Cuddapah and Madura, four each in Kurnool, North Arcot and Tanjore, two in Coimbatore and one each in Nellore, Anantapur, Bellary and Chingleput.

46. In addition to the distilleries and warehouses mentioned above, 569 wholesale shops were licensed during the year for the wholesale vend of country spirits. The number in 1895-96 was 388 and the increase is due to the extension of the separate shop system. The instructions issued for the frequent inspection of wholesale shops are receiving attention from both Abkari and Land Revenue officers, and accounts are reported to be correctly maintained in them. The license fee continued to be Rs. 15 *per annum*.

47. The system of selling shops separately was in force in all the private distillery supply tracts except in five taluks of the Nellore district, in the Badvel taluk (Cuddapah), the Madakasira taluk (Anantapur), portions of the Kudligi, Hadagalli and Harpanaballi taluks (Bellary), of the Tindivanam, Villupuram and Cuddalore taluks (South Arcot) and in the Wynaad taluk of Malabar, in all of which the privilege of selling country spirits was disposed of in convenient areas, generally corresponding to Revenue Inspectors' divisions. The Cuddapah town shops, which could not be sold separately, were disposed of in one lot, the town being constituted a vend area.

48. The total number of vend areas sold in the private distillery supply tracts was 35 against 197 in the previous year, the reduction being due to the extension of the independent shop system. Particulars of the number in the several districts are given in Appendix B.

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

Districts.	RENT OF VEND AREAS.		RENT OF INDEPENDENT SHOPS.		Total.		Difference.
	1895-96.	1896-97.	1895-96.	1896-97.	1895-96.	1896-97.	
	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Nellore ..	27,737	5,748	31,974	82,521	59,711	88,269	+ 28,558
Cuddapah ..	46,623	13,094	62,075	75,253	98,698	88,347	— 10,351
Anantapur ..	17,525	484	24,580	36,996	42,105	37,480	— 4,625
Bellary ..	7,883	453	55,824	75,369	63,707	75,822	+ 12,115
Kurnool ..	15,495	..	19,048	28,220	34,543	26,220	— 6,323
Madras ..	..	..	1,42,860	1,57,318	1,42,860	1,57,318	+ 14,458
Chingleput ..	..	..	34,854	49,224	34,854	49,224	+ 14,370
North Arcot ..	..	..	1,23,454	1,40,548	1,23,454	1,40,548	+ 17,094
South ..	94,045	4,116	63,924	95,029	1,57,969	99,145	— 58,824
Tanjore ..	305	..	41,403	39,144	41,708	39,144	— 2,564
Trichinopoly ..	..	..	52,515	62,393	52,515	62,393	+ 9,878
Madura ..	13,327	..	34,834	77,748	48,161	77,748	+ 29,587
Tinnevely ..	..	..	37,517	43,967	37,517	43,967	+ 6,450
Coimbatore ..	..	..	73,562	88,120	73,562	88,120	+ 14,558
Nilgiris ..	..	..	54,836	89,842	54,836	89,842	+ 35,006
Salem ..	..	..	90,615	1,17,824	90,615	1,17,824	+ 27,209
Malabar (Wynaad) ..	7,225	6,346	..	..	7,225	6,346	— 879
Total ..	2,30,165	30,241	9,33,875	12,59,516	11,64,040	12,89,757	+ 1,25,717

The increase was comparatively large in Nellore and Chingleput where it was due to the increased demand anticipated from the workmen employed on the railway works, in Bellary and Madura in which the system of selling shops separately was largely extended, and in Coimbatore, the Nilgiris and Salem owing to brisk competition at the sales. In South Arcot, on the other hand, the decrease was large, amounting to over 37 per cent. and was due mainly to the enhancement of the excise duty in the taluks bordering on French Territory.

Issues to licensed vendors from distilleries and warehouses.

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

PARTICULARS OF ISSUES OF COUNTRY SPIRITS TO														Price charged per gallon of 30° under-proof spirits issued to vendors and shopkeepers.	
Distilleries and warehouses.	Wholesale vend depôts.					Renters of vend areas and shopkeepers.						Grand total.			
						Renters of vend areas.			Shopkeepers.		Total proof strength.				
						20° under-proof.	30° under-proof.	60° under-proof.	Total proof.	20° under-proof.			30° under-proof.		60° under-proof.
1	2	3	4	5	6	7	8	9	10	11	12	13	14		
Tadpatri distillery ..	GALS. 13,585	GALS. 15,441	GALS. ..	GALS. 21,677	GALS. ..	GALS. ..	GALS. ..	GALS. 52	GALS. 121	GALS. ..	GALS. 126	GALS. 21,803	RS. A. P. 0 7 6		
Messrs. Abraham and Co.'s distillery, Bellary ..	50	1,347	..	983	..	848	..	25	9,041	..	6,942	7,925	{ to 0 8 0		
Messrs. Veerabadrappa and Co.'s distillery, Bellary ..	311	20,123	..	14,335	..	..	..	189	7,688	..	5,533	19,868	{ to 0 9 6		
Tondiarpet (Madras) distillery.	20	60,991	..	42,710	..	..	..	45	2,613	..	1,865	44,575	{ to 0 6 0		
Vepery (do.) do. ..	..	22,815	..	15,971	..	..	..	..	1,974	..	1,382	17,353	{ to 0 9 6		
Veyasarpady (do.) do. ..	..	8,455	..	5,918	..	..	..	..	319	..	223	6,141	{ to 0 9 0		
Ranipettai distillery ..	30,374	223,584	106	180,850	..	1,739	..	40	3,179	..	3,475	184,325	{ to 0 6 0		
Arkónam warehouse ..	16,082	34,269	..	36,854	..	..	..	87	945	..	731	87,585	{ to 0 9 3		
Rénigunta distillery ..	50	17,702	..	12,431	..	..	..	..	50	..	35	12,466	{ to 0 7 0		
Nellikuppam do. ..	4,746	89,712	108	66,638	..	307	..	16	5,134	58	3,845	70,483	{ to 0 8 0		
The Arcot Sugar works and distillery Co.'s warehouse, Tanjore ..	..	22,933	..	16,053	..	..	..	..	22	..	16	16,069	{ to 0 7 6		
Messrs. Parry and Co.'s warehouse, Tanjore ..	7,338	91,573	..	69,972	..	..	..	18	75	..	67	70,039	0 9 0		
Tachanallur distillery ..	..	69,345	..	48,641	..	..	..	..	4,062	..	2,843	51,384	{ to 0 10 0		
Coimbatore do. ..	26,704	53,879	..	59,079	7,277	..	..	..	..	..	5,822	64,901	0 10 6		
Aravanghat do. ..	4,180	14,260	..	13,326	..	..	..	160	2,530	..	1,899	15,225	0 12 0		
Suramangalam do. ..	4,337	49,178	..	37,894	..	..	..	..	..	..	..	37,894	..		
Total ..	107,777	795,607	214	643,232	7,277	2,894	..	632	37,753	58	34,804	675,036	..		

51. Nearly 95 per cent. of the issues to licensed vendors were made from the wholesale shops referred to in paragraph 46 *supra* against 87 per cent. in the previous year. The following statement shows the particulars of these issues in each district together with the prices charged per gallon of 30° under-proof. The Board proposes to have the average prices ascertained in future as the rates charged in many cases seem far too high and indicate an unnecessary rate of profit on this branch of business. The figures are based on the accounts furnished by the wholesale shopkeepers :—

Districts in which there are wholesale shops.	ISSUES TO RENTERS.				ISSUES TO SHOPKEEPERS.				Total issues to renters and shopkeepers (proof).	Price charged per gallon of 30° under-proof (excluding duty).
	20° under-proof.	30° under-proof.	60° under-proof.	Total proof.	20° under-proof.	30° under-proof.	60° under-proof.	Total proof.		
1	2	3	4	5	6	7	8	9	10	11
	GALS.	GALS.	GALS.	GALS.	GALS.	GALS.	GALS.	GALS.	GALS.	RS. A. P.
Nellore ..	..	4,541	..	3,179	..	54,214	..	37,950	41,129	{ 0 8 6 to 0 15 0
Cuddapah ..	704	6,682	..	5,241	27,867	10,758	..	29,824	35,065	{ 0 7 0 to 3 11 0
Anantapur ..	73	496	..	405	9,032	8,653	..	13,283	13,698	{ 0 8 0 to 2 15 0
Bellary ..	..	711	..	498	3,976	21,729	..	18,391	18,889	{ 0 8 0 to 3 15 0
Kurnool ..	..	..	..	..	16,258	3,815	..	15,677	15,677	{ 0 8 0 to 0 15 0
Madras ..	..	..	..	..	595	97,300	..	68,586	68,586	{ 0 6 6 to 0 10 0
Chingleput ..	..	..	..	..	10	48,673	..	34,079	34,079	{ 0 8 0 to 2 15 0
North Arcot ..	..	..	..	..	4,329	88,426	..	65,361	65,361	{ 0 6 10 to 0 15 0
South ..	..	6,075	..	4,253	..	82,642	88	57,885	62,138	{ 0 7 0 to 1 7 0
Tanjore * ..	..	..	..	..	20	56,685	..	39,695	39,695	{ 0 7 0 to 2 15 0
Trichinopoly ..	..	..	..	..	904	56,535	..	40,298	40,298	{ 0 7 6 to 0 15 0
Madura ..	..	..	..	..	..	62,233	..	43,563	43,563	{ 0 8 3 to 2 15 0
Tinnevelly ..	..	..	..	..	..	31,125	..	21,788	21,788	{ 0 11 0 to 2 15 0
Coimbatore ..	..	..	..	..	39,676	19,200	..	45,181	45,181	{ 0 10 6 to 1 3 6
Nilgiris ..	..	..	..	..	842	38,030	..	27,295	27,295	{ 0 13 0 to 2 1 0
Enlem ..	..	..	..	..	430	85,860	..	60,446	60,446	{ 0 6 0 to 2 15 0
Total ..	777	18,505	..	13,576	103,939	765,878	88	619,302	632,878	

52. The following statement shows the consumption of country spirits at the different authorized strengths in the excise (contract as well as private distillery supply) tracts during the year as compared with 1895-96 :—

* Includes the issues from the Government depôts at Adirampatnam and Arantangi.

District.	20° UNDER-PROOF.		30° UNDER-PROOF.		60° UNDER-PROOF.		TOTAL REDUCED TO PROOF STRENGTH.	
	1895-96.	1896-97.	1895-96.	1896-97.	1895-96.	1896-97.	1895-96.	1896-97.
	GALS.	GALS.	GALS.	GALS.	GALS.	GALS.	GALS.	GALS.
Ganjām	285	194	26,161	29,257	84,907	102,652	52,504	61,696
Vizagapatam	416	494	112,184	97,646	14,395	13,234	84,620	74,041
Kistna (Excise tracts) ..	21,465	26,331	108,375	89,077	{ 13,193 * 7,233	{ 13,527 † 5,667	100,482	90,530
Nellore	..	..	49,883	61,137	..	..	34,918	42,796
Cuddapah	27,369	28,611	22,069	17,440	..	..	37,343	35,097
Anantapur	9,972	9,105	12,356	9,220	..	..	16,627	13,738
Bellary	4,847	4,190	46,541	39,145	..	..	36,457	30,754
Kurnool	17,510	16,310	5,492	3,889	1,369	..	18,400	15,770
Madras	452	640	103,978	101,845	..	..	73,146	71,804
Chingleput	106	28	42,671	50,399	..	..	29,955	35,302
North Arcot	4,053	4,398	86,057	88,858	..	..	63,482	65,719
South „	52	16	132,418	96,727	48	146	92,753	67,780
Tanjore	477	38	44,923	56,777	138	..	31,882	39,774
Trichinopoly	1,142	904	53,338	56,548	..	..	38,250	40,307
Madura	49	..	52,886	62,278	..	..	37,059	43,595
Tinnevely	32	..	29,050	35,147	..	..	20,360	24,603
Coimbatore	33,908	39,676	18,087	19,200	..	..	39,787	45,181
Nilgiris	186	1,002	41,761	40,560	..	..	29,382	29,194
Salem	615	430	81,406	85,860	..	..	57,476	60,446
South Canara (Excise tracts) ..	48	..	43,197	58,940	25	..	30,286	41,258
Malabar (do.) ..	18,269	16,712	44,160	41,399	15,448	11,799	51,707	47,069
Total ..	141,253	149,079	1,156,993	1,141,349	{ 129,523 * 7,233	{ 141,359 † 5,667	976,876	976,454

The decrease was most marked in all the districts affected by famine except Ganjām, and in Kistna and South Arcot in both of which the excise duty was raised during the year. The increase in Ganjām in spite of the adverse state of the season and the enhancement of the duty is remarkable and must be partly due to the extension of the separate shop system in the district. Consumption was on the whole wonderfully little affected by the scarcity even in the most seriously affected districts. In Nellore and Chingleput the comparatively large increase was due to the railway works referred to already. In South Canara it is only apparent and is due to the exclusion of the figures of consumption for the first half of 1895-96, during which all the tracts under consideration except the Mangalore town area were under the renting system.

53. The following is an abstract of Appendix C and shows the consumption of country spirits in terms of proof strength, the distribution of shops, &c., in the several excise tracts, the rural vend areas being shown separately from the towns or other tracts in which shops were sold separately. The quantities returned as "consumption" have been checked with the issues from the several distilleries, warehouses and excise and wholesale depôts, and as the licensees' accounts are frequently examined by the Abkārī officers during their tours the figures may be regarded as fairly accurate :—

* Of 70° under-proof issued from the Mopidevilanka distillery to shopkeepers in the Avanigadda division of the Bandur taluk.

† Toddy arrack of 70° unde-rproof issued for consumption in the Bandur taluk.

Tracts.	Population as per census of 1891.	Area in square miles.	QUANTITY CONSUMED IN PROOF STRENGTH.		Number of shops opened in 1896-97.	Square miles per shop in 1896-97.	Sale per shop in 1896-97 (in terms of proof strength).	Population per head in 1896-97 (in terms of proof strength).	Consumption per head in 1896-97 (in terms of proof strength).
			1895-96.	1896-97.					
			GALS.	GALS.					
Tracts in which shops were not sold separately.	1	2	3	4	5	6	7	8	9
	1,499,412	5,062	36,265	25,999	639	9.4	48	2,782	-017
	1,765,920	4,413	21,855	16,034	199	22.2	81	8,824	-009
	1,687,855	3,210	68,346	60,344	939	8.7	64	1,798	-036
	531,259	4,250	15,815	3,772	84	50.6	45	6,325	-007
	110,531	758	14,677	5,241	33	23.0	159	3,349	-047
	63,097	430	9,463	406	13	33.1	31	4,854	-066
	228,188	1,840	4,780	498	15	122.7	33	15,213	-003
	330,877	562	57,166	5,685	133	4.2	43	2,488	-017
	76,762	821	5,526	5,822	59	13.9	99	1,301	-076
	12,819,473	62,215	256,168	123,801	4,715	13.2	54	2,719	-020
	6,283,901	26,346	..	..	2,014	13.1	61	3,120	-020
Tracts in which shops were sold separately.	108,453	24	16,239	35,697	65	0.4	649	1,669	-329
	187,291	206	63,265	58,007	57	3.6	1,018	3,286	-310
	128,599	87	32,136	30,186	36	2.4	839	3,572	-235
	932,477	4,515	19,103	39,024	291	15.5	134	3,204	-042
	Total *.. { 1895-96. 1896-97.								

* The figures representing population, area, consumption, &c., given for 1895-96 relate to rural tracts inclusive of those into which the separate shop system was introduced in 1896-97.

Tracts.	Population as per census of 1891.	Area in square miles.	QUANTITY CONSUMED IN PROOF STRENGTH.		Number of shops opened in 1896-97.	Square miles per shop in 1896-97.	Sale per shop in 1896-97 (in terms of proof strength).	Population per shop in 1896-97.	Consumption per head in 1896-97 (in terms of proof strength).
			1895-96.	1896-97.					
			GALS.	GALS.			GALS.		
1	2	3	4	5	6	7	8	9	10
<i>Tracts in which shops were sold separately—cont.</i>									
Cuddapah (excluding the Badvel taluk and the Cuddapah town).	1,161,541	7,964	22,666	29,856	536	14.9	56	2,167	GALS. -026
Anantapur.—The Anantapur, Gooty, Talpatra, Dharmavaram, Penukonda, Hindupur and Kalyandrug taluks and the Madakasira town.	664,887	5,031	7,164	13,332	275	18.3	48	2,418	-020
Bellary.—The Bellary, Hospet, Adoni, Alur and Rayadrug taluka and twenty villages.	652,503	3,949	31,677	30,256	203	19.5	149	3,214	-046
Madras.—Madras town	817,811	7,514	6,872	15,770	423	17.8	37	1,933	-019
Outside shops	452,518	29	54,066	54,863	48	0.6	1,143	9,427	-121
Cantonment shops	224,472	341	3,046	2,585	4	5.6	278	3,680	-075
Rest of the Saidpet taluk	978,450	2,751	6,904	4,490	3	13.1	156	4,810	-036
Chingleput (exclusive of the Saidpet taluk)	2,114,487	7,366	10,130	9,866	54	11.9	108	3,416	-031
North Arcot district	1,831,974	4,655	29,956	35,302	227	6.1	81	2,401	-034
South Arcot (excluding the Munnur, Vanur, Vikravandi, Valavanur, Cuddalore and Nellikuppam firkas).	2,228,114	3,709	63,482	65,719	619	16.7	179	10,087	-018
Tanjore district	1,372,717	3,631	35,587	62,095	763	13.9	154	6,259	-029
Trichinopoly district	2,236,114	3,709	31,380	39,774	222	19.3	95	5,708	-017
Madura district	1,916,095	5,387	38,250	40,807	261	16.4	75	5,824	-013
Timnevelly district	2,004,839	7,860	26,314	43,595	457	14.3	82	3,645	-023
Coimbatore district	99,787	7,857	20,360	24,603	829	30.9	942	3,219	-293
Nilgiri district	1,962,591	7,529	39,787	45,181	550	15.2	122	3,973	-031
Salem district	541,988	2,078	29,382	29,194	31	4.9	97	1,278	-076
South Canara. (The Mangalore and Uppinangadi taluks and the Kasargod taluk excluding the Kasargod and Hosdurg still areas).	2,541,451	4,764	57,476	60,446	494	8.3	72	4,420	-016
Malabar. (The Calicut, Palghat, Ponnani, Chirakkal, Kottayam, Kurnimbranat, Ernad and Wálanad [excluding the Attapadi valley] taluks).	18,803,738	52,639	46,181	41,247	575	11.0	151	3,937	-038
	25,531,465	89,155	720,708	852,653	4,776	12.8	123	3,661	-033
Total .. { 1895-96. 1896-97.	31,623,211	114,854	970,876	976,454	9,491	12.1	103	3,332	-031
Grand Total .. { 1895-96. 1896-97.	31,815,360	115,601	..	..	8,961	12.9	109	3,550	-031

* The figures representing population, area, consumption, &c., given for 1895-96 relate to the separate shop tracts of that year exclusive of tracts into which the system was introduced in 1896-97 but inclusive of those relating to Cuddapah town which was sold as a single rent area.

54. The average consumption per head of the population amounted to .033 against .038 of a gallon in 1895-96 in the independent shop tracts. In the rural vend areas and the total excise area it was the same as in the previous year, viz., .020 and .031 of a gallon, respectively.

The towns of Ganjám head the list with an average consumption of .329 of a gallon per head. Next come the independent shop tracts of Vizagapatam, the Nilgiris and the towns of Kistna with the average of .310, .293 and .235 of a gallon, respectively. The town of Madras shows an average of only .121 of a gallon.

Of the rural vend areas, the Wynaad taluk of Malabar, as usual, ranks first, with .076 of a gallon per head. The Cuddapah town area and the Badvel taluk of Cuddapah and the rural tracts of Kistna follow, with an average of .047 and .036 of a gallon, respectively. Next come the rural tracts of Ganjám and the frontier firkas of South Arcot, with an average of .017 of a gallon each. The average was lowest in the rural areas of Bellary, where it amounted to .002 of a gallon per head.

55. There was on an average one rural country spirit shop for every 13.1 square miles and 3,120 persons against 13.2 square miles and 2,719 persons in the previous year. In the towns or other tracts in which shops were sold separately, the average area and population per shop were 12.8 square miles and 3,661 persons against 11 square miles and 3,937 persons during 1895-96. In the rural vend areas and independent shop tracts taken together, the average was 12.9 square miles and 3,550 persons per shop against 12.1 square miles and 3,332 persons in the previous year.

Allowing for an increase of population at the rate of 10 *per mille per annum* since the last census, the average consumption per head in the excise tracts would amount to .029 of a gallon, and the population supplied by each shop would be 3,769.

56. The sale prices given in columns * 13 to 15 of appendix C are, it is hoped, fairly accurate, the returns submitted by the Land Revenue and the departmental officers having been carefully checked with a view to obtain correct statistics.

57. Appendix D shows the average revenue realized on each gallon of country spirits consumed in the excise tracts. The revenue collected per gallon of country spirits at proof strength (*vide* column 6 of the appendix) exceeded the tariff rate of Rs. 6 per gallon on "foreign" spirits throughout, except in the Ganjám, Vizagapatam, Chingleput, South Arcot, Tanjore and Trichinopoly districts, the rural vend areas of the Kistna, Nellore, Anantapur and Bellary districts, and the contract distillery supply tracts of South Canara and Malabar. The average was very low, amounting only to Rs. 2-15-11 and Rs. 2-10-4 per gallon, respectively, in the last named two districts. In most of the other excepted areas, it has approximated to the tariff rate.

58. The quality of the spirits supplied from the various distilleries, private and contract, continues to be generally good and there have been no serious complaints in that respect, except in Malabar, where, however, the Board is inclined to believe the objections taken to the produce of the local distilleries are somewhat exaggerated.

59. The arrack shop and foreign liquor tavern opened in the Periyár Project encampments in the previous year (*vide* paragraph 61 of the report for that year) were closed during the year under review owing to the completion of the works. A sum of Rs. 934-13-6, being the net abkari revenue after deducting the expenditure incurred on the Police and Magisterial administration of the Periyár camps for the Travancore year ending 15th August 1896, has been placed to the credit of the Travancore State.

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

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

I.—AGENCY TRACTS.

60. *Ganjām*.—In the Agency portions of the district excluding the 122 villages to which the Madras Abkārī Act I of 1886 has been extended, 75 still licenses were sold for Rs. 8,190 against the same number issued on fixed fees or sold by auction for Rs. 8,116 during the previous year, as shown below:—

Tracts.	1895-96.		1896-97.	
	Number of licenses.	Rentals and fixed fees.	Number of licenses.	Rentals.
1. Udayagiri (Goomsur) Agency ..	13	Rs. 5,309	13	Rs. 4,719
2. Parlākīmedi Agency	7	325	7	665
3. Balliguda	14	535	14	926
4. Ramagiri	41	1,947	41	1,830
Total ..	75	8,116	75	8,190

The total revenue, both arrears and current, collected in these tracts amounted to Rs. 8,210 against Rs. 8,102 in the previous year.

61. *Vizagapatam*.—The following statement shows the rentals obtained for the exclusive privilege of manufacture and sale of country spirits in the Gunupur and Koraput farms (*vide* paragraph 21 *supra*) as compared with the previous year:—

Tracts.	Revenue for 1895-96.	Revenue for 1896-97.	Difference.
1. Gunupur farm (consisting of the Gunupur, Rayaghada and Bissemkatak zamindari divisions and the Pārvatipuram and Palkonda Agencies) ..	Rs. 48,674	Rs. 53,631	+ 4,957
2. Koraput farm (consisting of the Koraput and Pottangi divisions, part of the Padwa division and the Sālūru Agency) excluding four villages in which Act I of 1886 is in force	8,691	10,000	+ 1,309
Total ..	57,365	63,631	+ 6,266

In the rest of the Agency tracts of the district, except four villages, into which the Madras Abkārī Act I of 1886 was introduced in 1890, the total rentals derived from the sale of shops during the year amounted to Rs. 44,215 against Rs. 39,916 for the previous year, as shown below:—

Tracts.	Revenue for 1895-96.	Revenue for 1896-97.	Difference.
1. Jeypore division	Rs. 18,937	Rs. 21,479	+ 2,542
2. Malkanagiri division	1,986	1,879	- 107
3. Nowrangapur	13,489	16,247	+ 2,758
4. Padwa (part)	3,210	2,392	- 818
5. Srungavarapukota taluk	235	252	+ 17
6. Viravalli taluk	171	211	+ 40
7. Golconda	1,838	1,755	- 133
Total ..	39,916	44,215	+ 4,299

The total abkārī revenue, both arrears and current, collected during the year in the Agency tracts of the district amounted to Rs. 98,136, against Rs. 97,017 in the previous year.

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

Tracts.	Revenue for 1895-96.	Revenue for 1896-97.	Difference.
Bhadrāchalam taluk	Rs. 9,838	Rs. 9,072	- 766
Polavaram division	4,649	4,897	+ 248
Chōdāvaramu	4,553	7,230	+ 2,677
Yellavaram	3,544	3,886	+ 342
Total ..	22,584	25,085	+ 2,501

The total abkārī revenue, arrears and current, collected during the year in these tracts amounted to Rs. 23,520, against Rs. 23,583 in 1895-96.

II.—ORDINARY TRACTS.

A.—Separate Arrack Rentals.

63. *Gōdāvari*.—The exclusive privilege of manufacturing and selling toddy spirits in the ordinary tracts and in the 31 Agency villages worked under the tree-tax system was sold for another year under the renting system described in paragraph 11 *supra*, the ordinary tracts being divided into 80 and the Agency villages into six rent areas of convenient size. In this and the other districts where arrack is made from toddy, the lease begins on the 1st October every year. The total rentals obtained for the lease ending 30th September 1897 amounted to Rs. 4,05,822 against Rs. 5,55,035 for the lease of 1895-96, showing a decrease of Rs. 1,49,213. This was mainly due to the enhancement of the tree-tax and to the abolition of all shops in a tract of country 2 miles broad along the Kistna border in order to check the smuggling of cheap liquor into that excise area.

64. *Kistna*.—The Munagala and Lingagiri zamindaris were the only tracts under the renting system in the district during the lease. The privilege of supply was sold for Rs. 1,600; the amount obtained for the privilege in Munagala in 1895-96 was Rs. 300, no offers being then made in the case of Lingagiri.

65. *South Canara*.—The exclusive privilege of manufacture and supply in the five manufacturing areas of the Coondapoor and Udipi taluks and the Hosdrug and Kasaragod still areas of the Kasaragod taluk (*vide* paragraphs 11 and 12 *supra*) was sold for two years from the 1st October 1895, but the shops were sold separately for another year from the 1st October 1896. The following statement shows the rentals obtained for the lease 1896-97 as compared with the previous lease:—

Tracts.	Rentals for 1895-96 (todd year).	Rentals for 1896-97 (todd year).	Difference.
Coondapoor taluk	Rs. 15,032	Rs. 16,085	+ 1,053
Udipi taluk	49,036	50,061	+ 975
Hosdrug and Kasaragod still areas (Kasaragod taluk)	6,341	6,655	+ 314
Total ..	70,459	72,801	+ 2,342

66. *Malabar*.—The exclusive privileges of manufacture and sale of country spirits in the Attapadi valley of the Walavanad taluk and in Cochin under the systems described in paragraphs 11 and 12 *supra* were sold for another year from the 1st October 1896. The rentals obtained amounted to Rs. 310 (against Rs. 301 for the previous lease) in the Attapadi valley and Rs. 6,000 (against Rs. 3,200) in Cochin.

67. The following statement shows the consumption of country spirits in terms of proof strength during the official year under review, as compared with the previous year, in the tracts in which the renting system was in force. The figures are based on those furnished by the renters, and cannot be regarded as more than approximate:—

The results of the working of the system in each district will be briefly noticed below :—

72. *Ganjām*.—The tree-tax system was introduced from the 1st October 1894 into a portion of the Chicacole taluk (exclusive of the Tekkali division) and the Paltalagam Hunda of the Tekkali division from the 1st October 1895. It was extended to the remaining parts of the district (ordinary tracts) from the 1st October 1896, since which date all the toddy shops in the district have been sold separately. The toddy revenue of the district has risen from Rs. 35,373 in 1895-96 to Rs. 42,583 in the year under report.

73. *Vizagapatam*.—The system has been working in the Sarvasiddhi taluk and the Anakápalie, Vizagapatam, Bimlipatam and Vizianagram divisions since the 1st October 1892 and in the Palkonda (except the agency portion) and Chipurupalle of the district from the 1st October 1896, all the shops being sold separately. The toddy revenue for the year amounted to Rs. 96,093 against Rs. 82,130 for 1895-96, showing an increase of Rs. 13,963.

74. *Gódivari*.—The system has been in force in the delta taluks since the 1st October 1890, in the remaining ordinary tracts since the 1st October 1891, and in 31 of the agency villages since the 1st October 1892. Shops were sold separately in fourteen towns as in the previous year. The total revenue of the district shows a decrease of Rs. 1,79,190 as compared with 1895-96, under both rentals and tree-tax. This is, in great part, due to the enhancement of the rates of tree-tax and to the prohibition of shops within two miles of the Kistna frontier. The unfavourable character of the season in the upland taluks, the floods of last year and the resulting high prices of food-grains contributed also this result. Against this decrease should be set a sum of Rs. 35,113 realised in the district as differential duty on issues from the surplus stocks of toddy-arack.

75. *Kistna*.—The tree-tax system was introduced into the marginally-noted tracts of the district on the dates mentioned against each. The shops were sold independently throughout the district from the 1st October 1896. The revenue fell from Rs. 3,55,203 in 1895-96 to Rs. 3,20,590 in the year under review, the deficit being due to the enhancement of the rates of tree-tax and to extensive combination on the part of bidders at the sales as well as, in part, to the introduction of the excise system for arrack into the Bápatla taluk from the 1st October 1896.

76. *Nellore*.—The tree-tax system has been in force in the Nellore taluk since the 1st October 1891, in a portion of the Gúdúr taluk since the 1st October 1893, in the Kávali taluk, the Pólúr division and the remaining portion of the Gúdúr taluk since the 1st October 1894 and in the Kandukur and Ongole taluks since the 1st October 1895. It was extended to the remaining taluks and divisions of the district on the 1st October 1896. The shops in all these tracts were separately sold. In this district, there was an increase of revenue from Rs. 1,09,890 in 1895-96 to Rs. 1,30,094 in the year under report, and the system may be said to have been successfully established.

77. *Cuddapah*.—The tree-tax system was introduced throughout the district on the 1st October 1896; and the shops were separately sold. The toddy revenue of the district amounted to Rs. 1,31,913 for 1896-97 against Rs. 1,16,576 for 1895-96 and the results are, therefore, encouraging.

78. *Kurnool*.—The tree-tax system which was working in the Cumbum taluk from the 1st October 1895 was extended to the rest of the district on the 1st October 1896. The shops were separately sold. The revenue for 1896-97 shows an increase of Rs. 15,300 over that for 1895-96. The shopkeepers of this district are allowed to import toddy from the Nizam's dominions on payment of a transport duty of one anna per gallon. The actual collections from this source amounted to Rs. 10,922 which must be added to the above surplus.

79. *Madras Town Circle*.—The tree-tax system has been in force in this circle since the 1st October 1888. The rates per tree were raised from Rs. 3 to Rs. 3-12-0 per half-year for each cocoanut tree and from Rs. 2 to Rs. 2-8-0 per annum for each palmyra or date tree from the 1st October 1896. The shops were licensed on fixed fees as usual. The number of shops of each class licensed during the year was 473 as noted in the margin.

Class of shops.	No.
I	188
II	154
III	45
IV	54
V	19
Total ..	460
Temporary shops ..	13
Grand Total ..	473

80. 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 1896-97 as compared with 1895-96 :—

Locality.	Class of shops.	First or second half year.	COCOANUT TREES.		PALMYRA TREES.		DATE TREES.	
			1895-96.	1896-97.	1895-96.	1896-97.	1895-96.	1896-97.
1	2	3	4	5	6	7	8	9
			No.	No.	No.	No.	No.	No.
Madras Town Circle comprising the town of Madras and the Saidapet taluk of the Chingleput district.	I ..	First-half year ..	39,958	39,982	975	960	173	123
		Second ..	38,618	36,157	11,464	6,649	385	337
	II ..	First ..	19,489	21,386	1,534	1,362	158	224
		Second ..	19,884	18,854	11,633	7,873	335	496
	III ..	First ..	3,550	3,675	707	477	122	151
		Second ..	3,206	2,808	3,711	2,472	234	428
	IV ..	First ..	3,209	3,238	655	491	153	231
		Second ..	2,845	2,487	2,945	2,324	390	442
	V ..	First ..	676	662	172	213	69	86
		Second ..	596	535	961	721	107	113
	Temporary shops.		..	..	2,010	1,326	..	..
	Trees tapped for other districts.		..	..	..	..	121	281
	Total ..		132,031	129,784	36,767	24,868	2,247	2,912

The decrease in the number of cocoanut and palmyra trees for which licenses were issued is attributable to the enhancement of the rates of tree-tax and to the heavy rains of November 1896 which materially affected the yield of the palmyras, many of which were not fit for tapping purposes until February 1897, the usual date being December or January. In default of palmyras, date trees were in some cases resorted to and hence the slight increase under that item.

81. The tree-tax on the trees shown in the foregoing statement amounted in all to Rs. 5,06,485, of which Rs. 4,77,057 fell due during the year. The demand on account of license-fees for shops was Rs. 69,099. Including Rs. 29,428, representing the instalments of the tax on palmyra and date trees licensed in 1895-96 which fell due in 1896-97, and including also Rs. 2,211, the amount of revenue realized from licenses transferred or sold for default, the total demand under toddy amounted to Rs. 5,77,795 against Rs. 5,41,280 for 1895-96. As compared with 1886-87, the year immediately preceding the introduction of the tree-tax system, the revenue shows an increase of Rs. 1,92,965.

82. *Chingleput*.—The tree-tax system has been in force in the Conjeeveram taluk since the 1st October 1890, in the Chingleput and Madurantakam taluks and the Tahsildar's division of the Tiruvallúr taluk since the 1st October 1893, and in the Ponnéri taluk and the remaining portion of the Tiruvallúr taluk, including the

* Includes six trees licensed on the application of tree-owners for private consumption.

Maderpauk division (transferred from the North Arcot district from the 1st April 1894) since the 1st October 1894. The revenue of the district increased from Rupees 2,59,820 in 1895-96 to Rs. 2,84,066 in the year under report. The increase is found both under rentals and tree-tax, and is due to the favourable character of the season and, in part, to the enhancement of the rates of tree-tax.

83. *North Arcot.*—The tree-tax system was introduced into the Walajapet taluk on the 1st October 1888, into the Gudiyattam taluk on the 1st October 1890, into the Arcot and Vellore taluks on the 1st October 1893, into the Chittoor and Wandiwash taluks and the Pólúr and Arni divisions on the 1st October 1894, and into the Chandragiri taluk and the Kálahasti, Tiruttani and Puttúr divisions on the 1st October 1895. It was extended to the Pálmanér taluk and the Punganuru and Kangundi divisions on the 1st October 1896. The toddy revenue of the district increased from Rs. 4,21,642 in 1895-96 to Rs. 4,63,701 in 1896-97. The increase is exclusively noticeable under tree-tax and is attributed to the further extension of the system and to the enhanced rates of tree-tax in the old tree-tax areas of the district.

84. *South Arcot.*—The tree-tax system has been working in the Cuddalore taluk since the 1st October 1888, in the Chidambaram taluk since the 1st October 1889, in the Villupuram and Tindivanam taluks since the 1st October 1890 and in the rest of the district, since the 1st October 1895. The toddy revenue of the district shows a small deficit of Rs. 4,868 for the year.

Tanjore	..	..	1st	October 1888.
Kumbakonam	..	..	1st	" 1889.
Negapatam	..	..	1st	" 1890.
Máyavaram	..	..	1st	" 1891.
Shiyali	..	..	1st	" 1892.
Nannilam	..	..	1st	" 1895.
Mannargudi	..	..	1st	" 1895.
Tirutturaippándi	..	..	1st	" 1895.
Pattukkóttai	..	..	1st	" 1895.

85. *Tanjore.*—The tree-tax system was introduced into the marginally-noted nine taluks of the district on the dates mentioned against each. The revenue for the year under report varies but slightly from that of the preceding year.

86. *Trichinopoly.*—The tree-tax system has been in force in the Trichinopoly taluk with the exception of the fifteen villages forming the "Iluppur-Mahanam" since the 1st October 1888, in the Musiri taluk since the 1st October 1889, in the Udaiyárpálaiyam and Kulittalai taluks since the 1st October 1890 and in the "Iluppur-Mahanam" of the Trichinopoly taluk and in the Perambalúr taluk since the 1st October 1891. The toddy revenue of the district shows a decrease of Rupees 20,738 for the current year. The decrease is found under rentals chiefly in the Trichinopoly taluk and is due to the enhancement of the rates of tree-tax and to combination of bidders at the sales.

87. *Madura.*—The tree-tax system has been in force in the Madura taluk since the 1st October 1890, in the Sivaganga, Tiruppattúr and Tiruppuvanam divisions of the Sivaganga zemindari since the 1st October 1891, in the Málúr taluk since the 1st October 1894 and in the Periyakulam, Dindigul, Palni and Tirumangalam taluks, the whole of the Ramnád zemindari, and the remaining portion of the Sivaganga zemindari since the 1st October 1895. There has been an increase of Rs. 59,930 in the revenue for the year under report, the increase being chiefly under tree-tax. It is reported to be due to the enhancement of the rates and, in part, to the system being now better understood by the tappers and shopkeepers.

88. *Tinnevely.*—The tree-tax system was introduced into the Ambásamudram taluk from the 1st October 1892 and into the Tenkási taluk from the 1st October 1894, and was extended to all the remaining taluks of the district on the 1st October 1895. The revenue of the district increased by Rs. 15,711.

89. *Coimbatore.*—The tree-tax system has been in force in the Coimbatore taluk since the 1st October 1889, in the Erode and Palladam taluks since the 1st October 1891, in the Karúr, Dhárápúram and Pollachi taluks since the 1st October 1894 and in the Udumalpet, Satyamangalam (except the Talavadi firka) and Bhaváni taluks since the 1st October 1895. The revenue of the district shows a decrease of Rs. 1,894 for the year under report.

90. *Salem.*—The tree-tax system has been in operation in the Salem taluk since the 1st October 1888, in the Námakkal taluk since the 1st October 1889, in the Tiruchengódu, Atur and Hosúr taluks since the 1st October 1890, in the Krishnagiri and Tiruppattúr taluks from the 1st October 1894 and in the Dharmapuri and Uttangarai taluks since the 1st October 1895. The toddy revenue of the district amounted to Rs. 5,26,949 for 1896-97 against Rs. 5,03,776 for the previous year. The increase is due to the enhancement of the rates of tree-tax.

91. The results given above are summarised in the following statement:—

Taluk in which the tree-tax system has been in force since	First year.			Second year.			Third year.			Fourth year.		
	Total.	Increase in the cost of establishment.	Net.	Total.	Increase in the cost of establishment.	Net.	Total.	Increase in the cost of establishment.	Net.	Total.	Increase in the cost of establishment.	Net.
	3	4	5	6	7	8	9	10	11	12	13	14
1st October 1888	Rs. 4,10,430	Rs. 13,308	Rs. 4,23,992	Rs. 5,05,171	Rs. 24,936	Rs. 4,80,235	Rs. 5,60,514	Rs. 24,936	Rs. 5,35,578	Rs. 6,12,365	Rs. 24,936	Rs. 5,87,429
Do. 1889	4,78,786	8,217	4,87,007	5,48,395	16,434	5,31,901	6,07,471	16,434	5,91,037	6,18,064	16,434	5,99,630
Do. 1890	8,81,239	19,572	9,06,186	11,69,030	39,144	11,29,886	13,74,020	47,289	13,26,731	14,76,944	48,030	14,28,914
Do. 1891	5,29,864	15,208	5,58,797	6,57,721	36,302	6,21,419	7,13,922	37,187	6,76,735	7,75,191	39,638	7,35,553
Do. 1892	1,34,210	10,020	1,47,432	1,80,557	10,527	1,70,030	1,90,939	12,555	1,78,384	1,91,195	12,555	1,78,640
Do. 1893	1,54,357	8,556	1,54,160	2,16,013	8,556	2,07,457	2,48,543	8,556	2,39,887	2,74,289	8,556	2,65,733
Do. 1894	3,35,944	17,150	3,46,861	4,67,463	17,150	4,50,313	5,15,314	17,150	4,98,164	..	..	..
Do. 1895	4,82,587	34,038	4,84,595	6,15,384	34,038	5,81,246	..	..	..	..	..	..
Do. 1896	4,30,453	38,232	4,03,961	..	..	..	..	..	..	..	..	..

Taluk in which the tree-tax system has been in force since	Fifth year.			Sixth year.			Seventh year.			Eighth year.			Ninth year.		
	Total.	Increase in the cost of establishment.	Net.	Total.	Increase in the cost of establishment.	Net.	Total.	Increase in the cost of establishment.	Net.	Total.	Increase in the cost of establishment.	Net.	Total.	Increase in the cost of establishment.	Net.
	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29
1st October 1888	Rs. 6,22,655	Rs. 24,936	Rs. 5,97,719	Rs. 6,30,481	Rs. 24,900	Rs. 6,05,581	Rs. 6,75,429	Rs. 24,900	Rs. 6,50,529	Rs. 6,44,976	Rs. 24,900	Rs. 6,20,076	Rs. 6,18,848	Rs. 24,900	Rs. 5,93,948
Do. 1889	6,43,928	16,434	6,27,494	6,83,914	16,434	6,67,480	6,31,399	16,434	6,14,965	6,26,899	16,434	6,10,465	..	..	..
Do. 1890	14,97,933	50,889	14,47,044	15,42,585	50,889	14,91,696	13,92,921	50,889	13,42,032	..	..	..	..	..	..
Do. 1891	7,80,076	29,638	7,40,438	7,60,153	39,638	7,20,515	..	..	..	..	..	..	..	..	..
Do. 1892	1,96,255	..	1,83,700	..	..	..	..	..	..	..	..	..	..	..	..
Do. 1893	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Do. 1894	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Do. 1895	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Do. 1896	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..

92. *South Canara*.—The tree-tax system was first introduced into the Mangalore and Udipi taluks (except a few forest and ghât villages) on the 1st October 1891, into the Kasaragod taluk and portions of the Uppinangadi and Coondapoor taluks on the 1st October 1892, into certain villages on the 1st October 1893 and into the remaining tracts of the district on the 1st October 1894. Since the last-mentioned date the whole district has been under the operation of the system. The revenue of the district has risen from Rs. 3,76,192 in 1895-96 to Rs. 3,95,170, the increase being wholly under rentals. It is said to be due to competition at the sales.

93. *Malabar*.—The tree-tax system which was introduced into the several portions of this district on the dates noted in the

Cannanore town	..	1st October 1886.
Tellicherry do.	..	..
Palghat do.	..	..
Cochin do.	..	..
Calicut taluk	..	..
Kottayam do.	..	1st " 1887.
Chirakkal do.	..	..
Palghat do.	..	1st " 1888.
Kurumbanad do.	..	..
Ernad do.	..	..
Walavanad taluk except Attapadi valley.	..	1st " 1889.
Ponnani taluk	..	..

margin continued to be in force in the whole district except the Wynaad taluk, the Attapadi valley of the Walavanad taluk, the settlements of Anjengo and Tangasséri, and the seventeen outlying pattams of British Cochin. The total toddy-revenue of the district (including the arrack rental of the Cochin rent area) shows an increase of Rs. 3,804 over

1895-96, which occurred solely under rentals. There has been a decrease of Rupees 3,040 under tree-tax, stated to be due to the unfavourable character of the season.

In this district, arrack is generally manufactured from toddy drawn from tax-free

Arrack and toddy revenue.

	Rs.
1886-87	2,93,417
1887-88	3,35,410
1888-89	3,53,949
1889-90	4,01,126
1890-91	3,81,253
1891-92	3,39,498
1892-93	3,72,694
1893-94	4,27,641
1894-95	4,92,074
1895-96	5,45,263
1896-97	5,45,985

trees, and the revenue from this source should therefore be considered. It will be observed from the figures given in the margin that the total revenue amounted to Rs. 5,45,985 for the year against Rupees 5,45,263 for 1895-96. As compared with 1886-87, the year in which the tree-tax system was first introduced into the district, the total arrack and toddy revenue shows an increase of Rs. 2,52,568.

94. *Sweet Toddy*.—The system under which free licenses are issued for tapping trees for sweet toddy has been in force in the Gôdâvari and Malabar districts since the 1st October 1892 and has worked smoothly, as in the previous year. The following statement shows the number of trees applied for in the two districts during the year, as compared with 1895-96 :—

	Palmyras.	Dates.		Cocoanuts.	Palmyras.	Sugos.
Gôdâvari .. { 1895-96 ..	143,323	826	Malabar .. { 1895-96 ..	223,721	134,589	60,649
.. { 1896-97 ..	203,824	955	.. { 1896-97 ..	263,584	120,411	68,467

95. The tracts in which shops were sold separately under the ordinary renting system as well as under the tree-tax license-fee system are given in column 11 of Appendix A—Abstract. An attempt was made to dispose of, in three vend farms, the privilege of selling toddy under the renting system in the 122 villages of the Parlakimedi Maliahs, in which the Madras Abkâri Act, I of 1886, is in force; but it failed for want of bidders as on the previous occasion.

96. It will be seen from columns 12 and 13 of Appendix B that there was an increase in the number of rent areas in the Gôdâvari district which was due to the constitution of 31 of the agency villages into six separate agency farms. The entire absence of rent areas in the Ganjam, Vizagapatam, Kistna, Nellore, Cuddapah and Bellary districts was due to the further extension of the system of independent sale of shops from the 1st October 1896.

97. The following statement shows the total current demand under toddy-revenue in the current year as compared with that of 1895-96, and includes the revenue not only in tracts where the ordinary renting system prevailed, but also in tree-tax areas:—

Districts.	Rents of rural areas.		Rents of independent shops.		Tree-tax.		Total.		Increase or decrease; + or -.
	1895-96.	1896-97.	1895-96.	1896-97.	1895-96.	1896-97.	1895-96.	1896-97.	
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Ganjám ..	6,882	2,825	7,640	8,392	20,853	31,366	35,375	42,583	+ 7,208
Vizagapatam ..	14,710	6,413	14,085	25,457	63,347	65,223	82,142	96,093	+ 13,951
Górávari ..	96,970	71,338	34,105	27,516	5,41,984	4,62,616	6,73,059	5,61,470	- 1,11,589
Kistna ..	14,231	3,184	1,57,038	1,42,542	1,38,419	1,54,021	3,09,688	2,99,747	- 9,941
Nellore ..	19,172	9,779	38,991	44,817	51,708	75,498	1,09,871	1,30,094	+ 20,223
Cuddapah ..	63,257	26,038	55,649	64,818	..	41,070	1,18,906	1,31,926	+ 13,020
Anantapur ..	..	..	3,15,495	3,54,805	..	..	3,15,495	3,54,805	+ 39,310
Bellary ..	1,50,406	59,121	2,46,313	3,49,740	..	..	3,96,719	4,08,861	+ 12,142
Kurnool ..	..	..	2,02,736	1,46,050	3,389	90,046	2,11,125	2,36,006	+ 24,971
Madras ..	..	..	74,826	71,310	4,66,454	5,06,485	5,41,280	5,77,795	+ 36,515
Chingleput ..	..	..	1,15,837	1,28,586	1,43,967	1,55,363	2,59,804	2,83,949	+ 24,145
North Arcot ..	27,395	..	2,25,550	2,36,157	1,68,963	2,27,553	4,21,908	4,63,710	+ 41,802
South Arcot ..	9,378	..	1,33,896	1,28,029	96,111	1,06,228	2,39,385	2,34,257	- 5,128
Tanjore ..	..	..	5,62,097	4,82,328	3,28,627	4,09,199	8,90,724	8,91,527	+ 803
Trichinopoly ..	..	..	1,31,214	1,08,381	74,898	76,991	2,06,112	1,85,372	- 20,740
Madura ..	20,940	..	1,43,856	1,75,708	85,875	1,34,978	2,50,671	3,10,686	+ 60,015
Tinnevely ..	2,577	..	1,02,620	88,687	46,594	79,002	1,51,791	1,67,689	+ 15,898
Coimbatore ..	..	..	2,87,050	2,70,617	1,19,282	1,87,999	4,06,332	4,08,616	+ 2,284
Salem ..	..	..	3,30,218	3,14,170	1,73,614	2,12,786	5,63,832	5,26,956	+ 36,876
South Canara ..	..	..	1,64,329	1,74,055	1,50,458	1,49,644	3,14,787	3,23,699	+ 8,912
Malabar ..	..	..	2,23,121	2,25,857	1,65,875	1,62,831	3,88,996	3,88,688	- 308
Total ..	4,25,918	1,77,698	35,66,666	35,68,022	28,35,418	32,78,899	68,28,002	70,24,619	+ 1,96,617

98. An increase is noticeable in all the districts except Górávari, Kistna, South Arcot, Trichinopoly and Malabar. The net increase in revenue as compared with 1895-96 amounts to Rs. 1,96,617. The decrease under rents of rural areas is due to the further extension of the system of selling shops separately to 13 taluks, 10 zamindari divisions, 108 towns and 9 firkas from the 1st October 1895, and 29 taluks and 20 divisions from the 1st October 1896. This decrease is, however, partly made up by the corresponding increase under rents of independent shops. As observed in previous reports, the disposal of separate shop licenses by auction and the extension of the tree-tax system are resulting in the gradual elimination of middlemen and a diversion of their profits to Government.

The variations in revenue in all the districts except Ganjám, Vizagapatam, Cuddapah, Anantapur, Bellary, Kurnool, South Arcot, Tanjore, Coimbatore and Malabar have already been explained under the head of "the tree-tax license-fee system." The increase in Ganjám, Vizagapatam, Cuddapah and Kurnool is due to the successful working of the tree-tax system. The increase in the Anantapur district is attributed to keen competition at the sales; while in Bellary it is due to the extension of the system of separate sale of shops. The variations in South Arcot, Tanjore, Coimbatore and Malabar are slight.

* Includes magisterial divisions in the case of the Ganjám district

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

99. Appendix F shows the number of arrack and toddy shops opened in each district of the Presidency and the incidence of the arrack and toddy revenue per head of the population.

100. The number of arrack and toddy shops opened decreased from 11,261 and 18,963, respectively, in 1895-96 to 10,636 and 18,415, respectively, in the year under review. Four shops were opened during the year in the outlying pattoms of British Cochin (*vide* paragraph 13 *supra*) for the sale of both arrack and toddy. The total number of country liquor shops in the Presidency during the year thus amounted to 29,055 against 30,224 in the previous year. The following statement shows the number of country liquor shops opened during the last seven years:—

Shops.	Number of shops opened in						
	1890-91.	1891-92.	1892-93.	1893-94.	1894-95.	1895-96.	1896-97.
Arrack shops ..	12,754	12,072	11,974	11,402	11,362	11,261	10,636
Toddy shops ..	19,415	19,486	18,923	19,125	19,219	18,963	18,415
Combined arrack and toddy shops ..	..	..	..	..	1	..	4
Total ..	32,169	31,558	30,897	30,527	30,582	30,224	29,055

101. As compared with 1890-91 there was a decrease of 3,114 shops in the year. The decrease as compared with 1895-96 occurred chiefly in the Ganjám, Kistna and Cuddapah districts under both classes of shops, in the Górávari, Anantapur, South Arcot and Malabar districts under arrack shops, and in the Vizagapatam, Kurnool and North Arcot districts under toddy shops. The decrease in Ganjám is due to the difficulty experienced by arrack renters in finding suitable persons to take charge of their shops and to the extension of the tree-tax system with separate sale of shops; in Kistna, to the extension of the Excise and tree-tax systems and to a large number of toddy shops not having been sold; and in Cuddapah to the unfavourable season and the extension of the independent shop and tree-tax systems. The decrease in Górávari is due to a reduction in the number of arrack shops and to the prohibition of all shops within two miles of the Kistna frontier; in Anantapur and South Arcot, to the extension of the system of separate sale of arrack shops; and in Malabar to a large number of arrack shops not having found purchasers during the year. The decrease under toddy shops in Vizagapatam, Kurnool and North Arcot is due chiefly to the introduction of the tree-tax system throughout the remaining portions of these districts from the 1st October 1896. There was on the other hand a considerable increase in the number of arrack shops in Nellore and of toddy shops in Górávari and Madura. In Nellore this is attributed to the progress of the Bezvada-Madras State Railway works on which large numbers of workmen were employed. In Górávari, the increase is due to the reduction in the number of arrack shops and stills having induced renters to open a larger number of the toddy shops sanctioned. In Madura it is due to the smoother working of the tree-tax system to which the toddy-drawing classes are reported to have become more reconciled.

102. There was on an average one arrack shop for every 3,230 persons and 11.5 square miles and one toddy shop for every 1,865 persons and 6.6 square miles. Excluding Madras, the districts in which arrack shops are situated at the least distance from one another are Górávari, South Canara and South Arcot. In Górávari, the toddy arrack renting system is still in force and the same antiquated system prevails in a portion of South Canara; in South Arcot, the proximity of Pondicherry accounts for the concentration of shops. The districts in which toddy shops are closest together are Madras and Tanjore which contain the greatest toddy-consuming population and are, besides, the most thickly peopled.

103. The policy of Government in the matter of keeping down the number of liquor shops and limiting them to the reasonable requirements of the people has been kept in view. The gradual extension of the system of selling shops separately is calculated to facilitate the closure of such as are not really needed.

104. It is reported that in the Ganjám, Górávari, Cuddapah, North Arcot, South Arcot, Trichinopoly, Madura, Tinnevely, Coimbatore, Salem and South Canara districts the representations made by Municipal Councils, Local Boards and other public bodies were duly considered in respect of alterations in the number or sites of shops, and that in the other districts there was no occasion for such representations being made. With reference to the letter of the Government of India, Finance and Commerce Department, No. 3943, (Separate Revenue), dated 17th August 1895, communicated in G.O., Mis. No. 3645, Revenue, dated 7th September 1895, it is observed that in no district has there been any considerable increase in the sanctioned number of shops. In the Nánguneri taluk of Tinnevely seven additional arrack shops were allowed to be opened with a view to check the smuggling of cheap liquor from the adjoining Travancore territory. The increase in the number of shops in the districts referred to in the concluding portion of paragraph 101 *supra* is within the number sanctioned.

105. On country spirits the incidence of taxation per head of the population was, as usual, highest on the Nilgiris, namely, Rs. 2-9-2. Next come Madras with an incidence of As. 12-11, Kistna with As. 4-11, Górávari with As. 4-2 and Anantapur with As. 3-8. The incidence was lowest in Kurnool and Malabar where it was 11 pies.

In taxation on toddy the Madras Town Circle stands first, as usual, with As. 13-8 per head of the population. Next follow Anantapur with As. 7-10, Bellary with As. 7-5, Tanjore with As. 6-5 and South Canara with As. 4-11. The incidence was lowest in Ganjám where it was 5 pies.

Taking arrack and toddy together, the Nilgiri district stands first with an incidence of Rs. 2-9-2, though no toddy revenue is raised there. Next come Madras with Rs. 1-10-7, Anantapur with As. 11-6, Bellary with As. 10-11, Górávari with As. 8-9 and Chingleput with As. 8-1. The incidence was lowest in Tinnevely, where it was As. 2-8 per head of the population. The average incidence of taxation on arrack and toddy in the Presidency increased from As. 6 in 1895-96 to As. 6-3 in the year under review. Allowing for an increase of population at the usual rate of 10 *per mille per annum*, the average incidence of taxation on arrack and toddy together would amount to As. 5-11 per head of the population.

CHAPTER VI.—FOREIGN LIQUOR.

106. Appendix G compares the number of tavern and fixed fee licenses issued during the year with those of the previous year, and the amounts that accrued under each head. In all, seven hundred and fifty-four licenses were issued for Rs. 3,05,505, against 755 licenses for Rs. 2,68,383 in the previous year. The increase in fees occurred chiefly in Madras, North Arcot and the Nilgiris.

107. *Wholesale licenses for the sale of foreign liquor (not to be consumed on the premises) to licensed dealers only.*—The fee continued to be Rs. 25 *per annum*. The minimum limit for sales was two imperial gallons and the maximum limit for samples one pint as heretofore. Forty-eight licenses were taken out for Rs. 1,200 against forty-three licenses for Rs. 1,075 during 1895-96. The increase took place principally in Madras.

108. *Retail licenses for the sale of foreign liquor (not to be consumed on the premises) to any person.*—These are of two kinds, (a) for the sale of foreign liquor of all kinds and (b) for the sale of malt liquor only. The minimum limit for sale continued to be one reputed pint.

(a) *Retail licenses for the sale of foreign liquor.*—The fee was Rs. 100 *per annum* in the towns of Madras, Ootacamund, Coonoor and Wellington and Rs. 50 elsewhere. In Madras the licensees were prohibited, as in the previous year, from selling Colombo arrack, the right of selling which was restricted to tavern keepers. Special retail licenses were issued to the latter on payment of an annual fee of Rs. 100, for selling Colombo arrack in bottles in quantities larger than one reputed quart, sales up to that limit being covered by their ordinary tavern licenses. Ten of these special retail licenses were issued in Madras for Rs. 1,000, against 16 licenses for Rs. 1,600 in the previous year. Excluding these, the total number of retail licenses taken out in the Presidency amounted to 276 for Rs. 16,000, against 273 licenses for Rs. 15,675 during 1895-96. The decrease occurred chiefly in Górávari and Malabar.

(b) *Retail licenses for the sale of malt liquor only.*—These are issued, in localities where taverns for the exclusive sale of malt liquor have been sanctioned, to successful bidders for such taverns on payment of an annual fee of Rs. 50 each. Seven licenses were issued in the year for Rs. 350 (six on the Nilgiris and one in the Trichinopoly town), against eight licenses for Rs. 400 on the Nilgiris during the previous year.

109. *Tavern licenses for the sale of foreign liquor to be consumed on the premises.*—These also are of two kinds, (a) for the sale of foreign liquor of all kinds and (b) for the sale of malt liquor only. The maximum limit for sale of liquor for removal from the premises was one reputed quart as in the previous year.

(a) *Taverns for the sale of foreign liquor.*—Two hundred and thirty licenses were sold in the year for Rs. 2,45,894, against 226 licenses for Rs. 2,11,632 in the previous year. The increase in rentals occurred chiefly in Madras, North Arcot and the Nilgiris.

(b) *Taverns for the sale of malt liquor only.*—Nineteen licenses were sold in the year for Rs. 33,685 as against seventeen licenses for Rs. 31,778 during 1895-96, as per details shown in the margin. The taverns in the Salem and Súrnamangalam towns were newly sanctioned during the year.

Localities.	1895-96.		1896-97.	
	Number of shops.	Rentals.	Number of shops.	Rentals.
Bellary town ..	1	Rs. 31	1	Rs. 125
Trichinopoly town ..	1	245	1	2,700
Nilgiri district ..	15	31,502	15	30,430
Salem and Súrnamangalam towns (Salem district).	..	..	2	430
Total ..	17	31,778	19	33,685

110. *Hotel licenses for the supply of foreign liquor to residents in hotels and boarding houses.*—The annual fee continued to be Rs. 100 or Rs. 75 in Madras, Rs. 100 or Rs. 50 on the Nilgiris and Rs. 50 or Rs. 25 in the rest of the Presidency as might, in each case, be determined by the Collector. In Madras holders of hotel licenses were allowed, as in the previous year, to take out separate "bar" licenses on payment of Rs. 25 *per mensem* for each bar. Under these licenses the sale of all kinds of foreign liquor, except Colombo arrack, is permitted under the same conditions and to the same extent as under the tavern license with the exception that the maximum limit of sale for removal from the premises is one pint. Five bar licenses were taken out for Rs. 1,450 against six licenses for Rs. 1,350 in the previous year. Excluding these, twenty hotel licenses were issued for Rs. 1,275, against nineteen licenses for Rs. 1,225 during 1895-96.

111. *Refreshment room licenses.*—These are of two classes—

(a) *For refreshment rooms maintained by, or under the supervision and control of, Railway companies and proprietors or managers of lines of dák carriages for the supply of foreign liquor on the premises to passengers by such railways or dák lines.*—As in the previous year, the maximum limit for sale to passengers for removal from the premises was two reputed quarts of each kind of liquor and the annual fee Rs. 50, except in the Kurnool district where licenses continued to be granted at half the usual rate as a special case. Thirty-three licenses were issued in the Presidency for Rs. 1,575 against 32 licenses for Rs. 1,525 in the previous year.

(b) *For refreshment rooms in which the sale of liquor is ordinarily combined with the supply of meals or of eatables prepared and served in the European manner.*—The annual fee continued to be Rs. 500 in Madras and Rs. 75 elsewhere. Five licenses were taken out during the year for Rs. 2,075 against three licenses for Rs. 1,075 during 1895-96.

112. *Licenses to Chemists and Druggists for the sale of pure rectified spirits.*—The fee for this class of licenses instituted for the first time in the previous year continued to be Rs. 10 per annum. The possession of rectified spirits under this license in excess of ten imperial gallons (or such larger quantity as the Board of Revenue may specially authorize) and their sale for other than *bona fide* medical, industrial and scientific purposes were prohibited, the maximum limit for sale in one transaction remaining the same as in the previous year, namely, one reputed pint in the case of sales to a private individual and two reputed quarts in the case of sales to a chemist, medical practitioner or scientific body. Twenty-two licenses were taken out during the year for Rs. 220 against 27 licenses for Rs. 270 during 1895-96.

There were no variations of any importance under the other heads of licenses, namely, occasional licenses which are granted at the discretion of Collectors for periods not exceeding ten days at a time and at fees not exceeding Rs. 100 on each occasion, special licenses which are granted under the orders of the Board on such terms and conditions and for such periods as it may on each occasion determine, and auctioneers' licenses which are issued on payment of a fee of Rs. 5 *per annum*.

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

Foreign liquor.	1894-95.		1895-96.		1896-97.		DIFFERENCE AS COMPARED WITH 1895-96.	
	Quantity.	Duty.	Quantity.	Duty.	Quantity.	Duty.		
1	2	3	4	5	6	7	8	9
Spirits	GALS. 192,059	RS. 9,94,528	GALS. 205,816	RS. 10,17,886	GALS. 202,842	RS. 10,07,114	GALS. — 2,474	RS. — 10,772
Wines	49,670	58,033	50,396	57,777	47,712	53,544	— 2,684	4,233
Liqueurs	1,140	6,117	908	5,922	1,389	6,521	+ 481	599
Ale, beer and porter ..	445,330	28,117	530,808	33,211	538,930	33,317	+ 8,122	106
Other sorts	212	14	234	15	388	23	+ 154	8
Total	688,411	10,86,809	787,662	11,14,811	791,261	11,00,519	+ 3,599	— 14,292

The increase in quantity has been followed by a decrease in the duty. This is due to a falling off in imports under "Spirits" and an increase under "Ale, Beer and Porter" which are more lightly taxed.

114. The following statement shows the quantities of potable and methylated spirits excised at distilleries at tariff and *ad valorem* rates, respectively:—

Where excised.	POTABLE SPIRITS.				METHYLATED SPIRITS.			
	Quantity.		Duty.		Quantity.		Duty.	
	1895-96.	1896-97.	1895-96.	1896-97.	1895-96.	1896-97.	1895-96.	1896-97.
1	2	3	4	5	6	7	8	9
Aska distillery ..	GALLONS PROOF. 560	GALLONS PROOF. 338	RS. 3,362	RS. 2,027	GALLONS PROOF. ..	GALLONS PROOF. ..	RS. ..	RS. ..
Vizagapatam distillery ..	..	..	..	..	..	..	..	..
Tadpatri distillery ..	1,102	409	6,613	2,454	..	..	..	..
Messrs. Abraham and Co.'s distillery, Bellary ..	540	559	3,239	3,354	..	..	..	..
New Eden distillery, Veyasarpadi, Madras ..	..	12	..	72	..	..	..	..
Vepery distillery, Madras ..	683	1,026	4,118	6,158	..	..	..	..
Ranipet distillery ..	662	(a) 1,886	3,972	11,317	1,296	395	52	20
Nellikuppam do. ..	927	(b) 2,307	5,563	14,385	5,750	(d) 11,205	359	702
Messrs. Parry and Co.'s Warehouse, Tanjore ..	1,378	..	8,266	..	..	..	..	..
Coimbatore distillery ..	3,525	4,466	21,154	26,798	..	..	..	..
Aravenghat do. ..	3,409	2,074	20,454	12,441	..	..	..	..
Suramangalam distillery ..	..	6	..	34	..	..	..	..
Total	12,786	(c) 13,178	76,741	(e) 79,040	7,046	11,600	411	722

(a) Includes 344 gallons issued to Hyderabad, but excludes 53 gallons issued free of duty for Government purposes.

(b) Includes 42 gallons issued to Trivandrum, Karikal, &c.

(c) Excludes 1,186 (against 1,618 in 1895-96) gallons of raisin wine manufactured by the Jesuit Mission at Trichinopoly for sacramental purposes under the sanction accorded in G.O., No. 4443, dated 12th August 1891, and 14 gallons issued from the Bunder Excise depot to the Medical and Sanitary Officer at that station.

(d) Includes 7,777 gallons issued to Calcutta, Rangoon, Colombo and Trivandrum.

(e) Excludes Rs. 1,186—duty on raisin wine, Trichinopoly.

The large increase in the issues of methylated spirits from the Nellikuppam distillery is due to the demand for that class of spirits from Calcutta.

115. The three breweries at Ootacamund, Aravenghat and Coonoor worked throughout the year under review. The following statement shows the total quantities of beer issued during the last three years and the duty thereon at one anna per gallon:—

Year.	Issues.		Duty.
	GAL.	RS.	
1894-95	542,091	33,881	
1895-96	474,086	29,630	
1896-97	495,592	30,975	

The increase as compared with the previous year is due to the Rose and Crown brewery at Coonoor having been established only during the last quarter of 1895-96.

116. The subjoined statement shows the total quantities of beer imported during the year from M.R.Ry. Chelvaraya Mudaliar's brewery at Bangalore into the several districts of the Presidency as compared with the figures of the previous year under the sanction accorded in G.O., Mis No. 3683, Revenue, dated the 20th September 1894:—

Districts.	1895-96.		1896-97.
	GALS.	GALS.	
Cuddapah	..	..	54
Bellary	..	..	162
Madras	108	..	..
Chingleput	864	216	..
North Arcot	9,018	1,242	..
South Arcot	..	54	..
Tanjore	54	..	..
Trichinopoly	3,456	..	..
Coimbatore	11,350	162	..
Salem	11,174	5,944	..
Total	36,024	7,834	..

The decrease is evidently due to the unpopularity of the beer made at Bangalore the quality of which is decidedly inferior. The question of withdrawing the sanction accorded for the importation of this beer is under consideration. The duty on the quantity imported during the year, amounting to about Rs. 490, was collected at the Resident's treasury, Bangalore, and was credited to the Imperial revenue.

CHAPTER VII.—OPIUM AND INTOXICATING DRUGS.

117. The total quantity of opium imported into the Presidency during the year amounted to 543 chests of 140½ lb. each, against 598 chests during the previous year, and the duty adjusted thereon was Rs. 3,80,100 against Rs. 4,18,600. The imports into each district as compared with the previous year are shown below:—

Districts.	Number of chests imported.	
	1895-96.	1896-97.
Vizagapatam	153	144
Gódvári	331½	306½
Kistna	21	11
Bellary	..	1
Kurnool	..	1
Madras	85	67
Salem	3	8½
South Canara	½	2
Malabar	4	2
Total	598	543

A sum of Rs. 42,400 was adjusted on advices received from the Accountant-General, Bombay, on account of the duty on opium supplied to the Native States of Cochin and Travancore, &c.

118. The total opium revenue of the Presidency for the year under review amounted to Rs. 8,01,965 against Rs. 8,04,642 in the previous year, as shown below :—

	1895-96. RS.	1896-97. RS.
Pass-duty on opium imported into the Presidency.	4,18,509	3,80,100
Do. on opium imported into Cochin, Travancore, &c.	43,550	42,400
Rentals for the monopolies of vend and supply including license fees for the sale of poppy-heads and miscellaneous items	3,42,492	3,79,465
Total	8,04,642	8,01,965

119. The subjoined statement shows the vend rents obtained in the several districts for the years 1895-96 and 1896-97 :—

Districts.	Rentals.		Increase or decrease.
	1895-96.	1896-97.	
	RS.	RS.	RS.
Ganjam	31,601	33,000	1,601
Vizagapatam	75,889	75,846	43
Górávari	85,433	+ 1,18,000	+ 32,567
Kistna	34,937	36,139	+ 1,202
Nellore	5,580	5,951	+ 371
Cuddapah	7,950	5,812	- 2,138
Anantapur	2,700	2,037	- 663
Bellary	6,613	6,308	- 305
Kurnool	8,331	6,847	- 1,484
Madras †	14,700	20,000	+ 5,300
Chingleput	1,942	1,299	- 643
North Arcot	8,238	10,480	+ 2,242
South Arcot	2,236	2,444	+ 208
Tanjore	5,588	6,272	+ 684
Trichinopoly	6,440	5,555	- 885
Madura	3,537	3,978	+ 441
Tinnevely	2,521	2,522	+ 1
Coimbatore	5,734	5,222	- 512
Nilgiris	8,355	7,440	- 915
Salem	5,354	6,167	+ 813
South Canara	1,400	1,390	- 100
Malabar	13,197	14,744	+ 1,547
Total	3,41,876	3,77,363	+ 35,487

The increase is chiefly noticeable in Górávari where the farms, which were till then conterminous with taluks and divisions, were sub-divided in April 1895.

120. The shop at Serango in the Parlákimedi Agency tracts licensed free of fee during previous years and closed during the middle of 1895-96 was not opened during the year as there was no demand for opium there. In the Goomsur Agency tracts the system under which the renter of the plains was required to open shops on market days at Udayagiri and Ticcaballi did not work satisfactorily. For the current year, the shops at those stations have been sold separately.

121. The exclusive privilege of supplying opium to shops in the Vizagapatam Agency tracts was let out on tender for Rs. 16,851 against Rs. 17,500 for the previous year, under the conditions referred to in paragraph 30 *supra*.

* Includes Rs. 16,851, rent for the privilege of supply in the Agency tracts, against Rs. 17,500 for 1895-96, and also Rs. 17,395 being rents and fees for shops, against Rs. 19,559 in the previous year.
† Includes Rs. 3,330, being the rents obtained for shops in the Agency tracts, against Rs. 3,733 during 1895-96.
‡ The administration of the opium revenue of the Saidapet taluk of the Chingleput district has been vested in the Deputy Commissioner, Central Division, since the 1st April 1896.

The privilege of vend was disposed of in 96 shops for Rs. 17,395 against 95 shops in the previous year for Rs. 19,559. Of these, 79 shops were sold by auction for Rs. 17,092 against 77 shops for Rs. 19,229 in the previous year, 16 shops were licensed (on payment of fixed fees of Rs. 30 and 15) for Rs. 303 against 17 shops for Rs. 330 in 1895-96, and 1 shop was licensed free of fee as in the previous year.

122. In the Górávari Agency tracts, the shops for the sale of opium were sold for Rs. 3,330 against Rs. 3,733 during 1895-96.

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

Receipts.		LB.
Opening balance with the several renters	...	10,683
Imported from Indore	...	77,528
Received from other districts (including quantities in transit at the end of 1895-96)	...	16,562
Total	...	104,773
Issues.		LB.
Quantity retailed	...	73,900
Quantity sent to other districts (including quantities in transit at the end of 1896-97)	...	17,206
Quantity sold to vendors of intoxicating drugs	...	3,202
Dryage including quantities destroyed as unfit for consumption.	...	1,500
Total	...	95,808
Closing balance	...	8,965

The foregoing figures of receipts and issues of opium are based on information furnished by the renters, and cannot be regarded as reliable. On comparison, however, of the quantities sent by the Opium Agent at Indore with the quantities shown as imported only a small difference is noticeable. This may be accounted for by the fact that the Collectors' figures include quantities in transit at the end of 1895-96 and exclude those in transit at the end of 1896-97.

124. It is reported that the accounts maintained by opium renters in the several districts were duly examined. The Collectors consider the renters' accounts to be generally unreliable.

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

126. The total number of shops opened for the sale of opium and intoxicating drugs prepared therefrom in the Presidency including the Agency tracts amounted to 1,129 against 1,145 in the previous year. The decrease occurred chiefly in the Ganjam, Vizagapatam and Kistna districts.

127. The total quantity of opium, including that used in the manufacture of intoxicating drugs, consumed in the several districts amounted to 77,102 lb. against 83,023 lb. in the previous year, showing a net decrease of 5,921 lb. which occurred chiefly in Górávari and Malabar. In the former district the decrease is attributed to the prevalent scarcity and in the latter to the Cochin farm not having been properly managed during the year.

128. It will be observed from column 16 of Appendix I that the average consumption of opium per head of the population of the Presidency amounted to .087 of a tola against .093 in 1895-96. Allowance being made for an increase of population at the rate of 10 *per mille* per annum, the average consumption per head would work out to .082 of a

tola against 089 in 1895-96. Of the total quantity consumed, namely, 77,102 lb., 66,617 lb. or over 86 per cent. was consumed in the four northern districts. The consumption per head of the population is, as usual, highest in the Gódvári district (752 of a tola); next come Vizagapatam with an average of 239, the Nilgiris with 153, Madras with 133, Kistna with 118 and Ganjam with 112 of a tola. The average consumption in the other districts is small, ranging from 043 of a tola in Kurnool to 003 in Chingleput. It will be observed that the consumption is greatest in the cold and feverish districts. In Madras the high average is due to the large proportion of Muhammadans, Guzeratis and other opium-consuming classes.

129. The retail selling prices of opium were, as usual, lowest in the four northern districts. Elsewhere the price varied from As. 5-6 to Re. 1 per tola.

Quantity of intoxicating drugs retailed. 130. The total quantity of intoxicating drugs prepared from opium sold in the several districts (*vide* column 13 of Appendix H) amounted to 2,987 lb. against 2,954 lb. in the previous year.

131. The pass-duty on opium being taken as equivalent to Rs. 5 per pound on the actual quantities returned as consumed in each district, the average incidence of the opium revenue per head of the total population of the Presidency was, as shown below, 4 pies against 4.1 pies in the previous year.

Year.	Population of the Presidency.	Consumption of opium.	Pass-duty thereon at Rs. 5 per pound.	Rents of vend areas (including miscellaneous items).	Total revenue.	Incidence of taxation per head of the population.
1895-96	35,616,081	LR. 83,023	Rs. 4,15,115	Rs. 3,42,477	Rs. 7,57,592	Rs. A. P. 0 0 4.1
1896-97		77,102	3,85,510	3,79,454	7,64,964	0 0 4

The incidence varied from 0.3 of a pie in Chingleput, South Arcot and Tinnevely to As. 2-5 in Gódvári, and was an appreciable amount only in the last-named district, and in Ganjam (6 pies), Vizagapatam (11 pies), Kistna (7 pies), Madras (9 pies) and the Nilgiris (As. 1-6).

132. *Poppy-heads*.—Twenty-five* licenses at As. 8 each were issued for the sale of poppy-heads during the year, against 30 licenses in the previous year. The total quantity of poppy-heads retailed was 924 lb. against 564 lb. in 1895-96. The article is not consumed to any great extent in the Presidency. It is generally, if not exclusively, used for medicinal purposes.

133. Particulars of the convictions under the Opium Act and the rules framed thereunder are given in Appendix J. One hundred and thirty-eight cases, affecting 153 persons, were convicted during the year, against 177 cases, affecting 206 persons, in the previous year; 20 persons were sentenced to imprisonment against 17 in 1895-96. The total amount of fines inflicted was Rs. 3,137-8-0, the value of articles confiscated Rs. 760-4-10, and the amount of rewards granted to informers, &c., Rs. 1,037-6-1. Appendix K shows the classification of offences under the Opium Act and Rules. There were sixteen cases of smuggling—seven in Gódvári, three in Bellary and six in Tanjore.

134. The following statement shows the particulars of cases detected by Abkari officers during the calendar year 1896 under the powers referred to in section 14 of the Opium Act and conferred on them by G.O., No. 1160, Revenue, dated 16th December 1887. The total number of these cases amounted to 270. The difference between this and the total

number of convictions referred to in paragraph 133 *supra* is probably due to the pendency of cases before the Magistracy:—

Sub-divisions.	Transport of opium without permit.	Possession of more than 3 tolas of opium without license.	Selling opium without license.	Selling intoxicating drugs without license.	Manufacturing intoxicating drugs without license.	Selling opium in unauthorised places.	Other offences.	Total.
Chatrapur	..	..	3	1	3	..	1	8
Chicacole	6	21	5	..	13	1	13	59
Cocanada	68	12	4	1	1	3	9	98
Masulipatam	3	5	1	..	..	4	1	14
Nellore	..	1	..	..	..	..	..	1
Arcot	..	3	3	..	..	4	7	17
Chingleput	..	..	..	..	..	..	..	..
Bellary	2	3	1	..	1	6	..	13
Nagapatam	16	1	..	..	6	..	..	32
Tinnevely	..	1	1	..	..	..	..	3
Trichinopoly	1	5	8	..	..	..	5	19
Calicut	..	..	4	..	..	..	2	6
Madras Town Circle	..	..	..	..	..	..	..	..
Total	93	52	30	2	24	18	48	270

135. *Ganja, bhang and other intoxicating drugs prepared from the hemp plant*.—It will be seen from Appendix L that the number of licenses sold during the year for the vend of these drugs amounted to 270 and the rental thereon to Rs. 68,326, against 258 licenses for Rs. 59,710 in the previous year. The increase occurred mainly in the Ganjam, Madras and North Arcot districts.

136. The total quantity of these drugs retailed in the several districts amounted to 80,714 seers against 84,615 seers in the previous year. The Consumption of ganja, bhang, &c. decrease is noticeable under all the different heads of ganja, bhang, majam and "other kinds". The preparation known as *charas* is but rarely used in this Presidency.

The foregoing figures have been furnished by shop-keepers and are not reliable. It is, moreover, unsafe to draw any definite conclusions regarding the consumption of these drugs as their manufacture, possession and transport continued unrestricted during the year under report.

137. *Sonti Soru*.—A temporary license for the manufacture and sale of *sonti soru*, an intoxicating liquor prepared from rice, was granted in the town of Madras on a monthly fee of Rs. 50 as in the previous year. A quantity of 4,983 measures was sold during the year at the rate of 4 annas per measure. The liquor is consumed almost exclusively by the fishermen class. The Deputy Commissioner of Abkari has been requested to conduct certain experiments with a view to ascertain its exact alcoholic strength.

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

138. As directed in G.O., No. 449, Judicial, dated 21st February 1894, the statistics relating to abkari crime are furnished for the calendar year instead of for the official year. Information relating to "depôt and shop inspections" has, however, been given for the official year as usual, as the subject is not directly connected with that of abkari offences.

139. *General Results*.—In the year under report, 26,677 cases affecting 27,411 persons, of which 25,897 cases affecting 26,648 persons were reported during the year, came before the officers of the department, and 37 cases affecting 40 persons were sent direct to the magistracy without the intervention of the department. These results show a decrease as compared with the figures for the previous year, the reasons for which will be discussed below.

140. The following statement compiled from appendix N shows the nature of the cases in question:—

Sub-divisions.	Smug- gling.	Illicit distillation and possession and sale of illicitly distilled spirits.	Illicit manu- fac- ture of toddy.	Illicit trans- port.	Un- licen- sed sales.	Posses- sion of liquor without license.	Adul- tera- tion.	Dilution.	Use of false mea- sures.	Other offences (breach- es of licenses, &c.).	Total.
Chatrapur .. { 1895 ..	38	182	55	12	13	4	..	14	1	18	337
.. { 1896 ..	19	141	14	30	9	1	..	8	5	16	243
Chicacole .. { 1895 ..	111	215	206	110	117	52	..	41	19	29	900
.. { 1896 ..	101	196	242	71	70	90	..	27	6	46	849
Cocanada .. { 1895 ..	20	43	1,692	224	86	263	..	36	4	140	2,508
.. { 1896 ..	20	4	878	303	106	396	2	51	13	210	1,983
Masulipatam. { 1895 ..	83	38	219	100	477	215	..	107	40	70	1,349
.. { 1896 ..	47	237	217	110	397	88	..	135	16	78	1,323
Nellore .. { 1895 ..	7	54	294	28	107	21	..	9	1	38	559
.. { 1896 ..	1	50	451	25	126	24	..	13	8	37	735
Arcot .. { 1895 ..	40	31	1,120	215	698	115	1	61	65	101	2,447
.. { 1896 ..	24	17	1,182	241	890	111	..	37	65	90	2,657
Bellary .. { 1895 ..	223	70	128	250	102	72	1	30	16	60	952
.. { 1896 ..	219	81	185	316	106	56	9	30	20	118	1,138
Chingleput.. { 1895 ..	3	..	318	33	104	37	..	11	..	86	592
.. { 1896 ..	8	..	139	24	138	27	..	11	4	68	414
Madras Town Circle. { 1895 ..	1	..	62	10	26	5	..	3	7	49	163
.. { 1896 ..	2	..	47	5	23	4	..	6	3	11	101
Negapatam. { 1895 ..	93	..	607	325	272	178	..	35	24	302	1,836
.. { 1896 ..	59	1	608	341	233	159	..	22	12	226	1,661
Trichinopoly. { 1895 ..	70	173	1,649	503	813	105	3	113	59	393	3,881
.. { 1896 ..	54	125	1,165	442	648	110	..	77	54	320	2,995
Tinnevely. { 1895 ..	52	9	538	207	406	203	..	41	16	113	1,585
.. { 1896 ..	55	3	1,358	107	111	132	4	19	14	350	2,163
Calicut .. { 1895 ..	1,056	746	5,070	434	479	1,263	..	110	8	65	9,231
.. { 1896 ..	1,090	810	5,344	369	547	1,336	..	97	5	47	9,645
Total .. { 1895 ..	1,797	1,561	11,958	2,451	3,700	2,533	5	611	260	1,464	26,340
.. { 1896 ..	1,694	1,665	11,830	2,384	3,404	2,534	15	533	225	1,613	25,897

141. In the Chatrapur Sub-division, there was a decrease under all heads except "illicit transport" and "use of false measures." The decrease under "smuggling" and "illicit manufacture of toddy" is reported to be due to the cheapness of excise liquor, frequent transfers of the petty officers and peons and inadequate supervision by the superior officers who had to devote their attention principally to the successful introduction of the tree-tax system. It is, however, noted that there was a satisfactory increase during the year in the detection of cases of illicit distillation. The decrease under the other offences is ascribed to the fact that the toddy-drawers and shopkeepers are becoming better acquainted with the rules, to the deterrent punishments inflicted by the magistracy and to the more frequent inspections of shops and topes made by the officers of the department.

142. There is a decrease in the detection of offences in the Chicacole Sub-division, which is noticeable under all classes of offences except "illicit manufacture of toddy." "Possession of liquor without license" and "other offences." The increase in the detection of illicit tapping cases was the natural outcome of the extension of the tree-tax system throughout the sub-division. Under "smuggling" and "illicit distillation" there is a slight decrease attributable in great part to inefficient work in the Bobbili Circle. The increase under "other offences" is unsatisfactory.

143. In the Cocanada Sub-division, there was a decrease in the total number of cases reported which occurred solely under "illicit distillation" and "illicit manufacture of toddy." The decrease under the first-mentioned head is reported to be due to increased expedition in the disposal of applications for licenses for stills and to the exemplary punishments inflicted by the magistracy during the previous year. The decrease under "illicit manufacture of toddy" is attributed to the last-mentioned cause as well as to frequent inspections of

topes and greater promptitude in complying with requisitions for marking trees. The large increase in the number of "other offences" indicates that the shopkeepers have been unduly harassed by the departmental officers; this will be remedied.

144. The number of cases reported in the Masulipatam Sub-division decreased from 1,349 in the year 1895 to 1,323 in the year under report. The decrease occurred under all the heads except "illicit distillation," "illicit transport," "dilution" and "other offences." The increase under the first head is ascribed to the inclusion thereunder of cases in which articles used for distillation were seized before the extension of the excise system. Under smuggling, there is a large decrease, which is attributed to the extension of the tree-tax and the excise systems having reduced the areas from which "smuggling" is possible and partly also to the heavy fines inflicted by the magistracy in the previous year. The decrease under "unlicensed sales" and "possession of liquor without license" is explained to be due to less efficient detective work in the Manginapudi Circle.

145. In the Nellore Sub-division, there was an increase in the number of cases reported which occurred chiefly under "illicit manufacture of toddy." This is the natural result of the extension of the tree-tax system to the whole district and calls for no comment. The decrease under "smuggling" is attributable to the same cause.

146. In the Arcot Sub-division, there was an increase in the detection of cases affecting the toddy revenue, such as "illicit manufacture of toddy," "illicit transport" and "unlicensed sales." This also is due to the whole of the sub-division having been placed under the tree-tax system. The same cause accounts for the decrease under "smuggling." The decrease under "illicit distillation" is more apparent than real, the majority of the cases reported last year having related merely to the seizure of old still heads which had not been used for years.

147. In the Bellary Sub-division, there was, on the whole, a great improvement both in the amount and in the quality of the detection done. Under the head of "smuggling," however, the figures remained almost stationary and there is good reason to believe that the detection of this class of crime was not sufficiently closely looked after in some of the circles. The large increase under "other offences," which is almost general throughout the sub-division, is another unsatisfactory feature of the year's work.

148. There was a decrease in the number of cases reported in the Chingleput Sub-division. The decrease, which is specially marked under "illicit manufacture of toddy," has not been adequately explained and is probably due to neglect of detective work by the circle officers. They will be directed to be more vigilant in future.

149. In the Madras Town Circle, there was also a decrease in detection. This was chiefly in cases of "illicit manufacture of toddy" and "other offences" and is attributed to the more efficient patrolling of the preventive staff and to the closer observance of the order prohibiting the assignment of numbers in the departmental registers to purely technical offences, such as drawing and possessing toddy in topes after the prescribed hours, failure to keep stock in depôts and shops and preparation of spathes without license. The fact that there has been an increase in the number of trees tapped in the circle tends to show that the decrease is not due to any indifference on the part of the preventive staff.

150. In the Negapatam Sub-division, there was a decrease under all the heads except "illicit distillation," "illicit manufacture of toddy" and "illicit transport." The decrease under "smuggling" has not been adequately explained. One case of possession of illicitly distilled spirit was detected in the Kattumavadi Circle against none in the sub-division last year. The detection of cases of "illicit manufacture of toddy" was fairly well maintained during the year. The work done in the Vedarniyam Circle in this direction was, however, most inadequate. The decrease under unimportant offences is satisfactory.

151. The decrease in the total number of cases reported in the Trichinopoly Sub-division occurred under all classes of offences except "possession of liquor without license." The decrease under "smuggling" and "illicit distillation" was not marked, but, coupled with the large falling off under "illicit manufacture of toddy" and in the number of offences in general, it shows that preventive operations were not properly attended to in most parts of the sub-division and that the supervision of the superior officers must have been very lax.

152. In the Tinnevely Sub-division, there was an increase in the detection of offences which is specially noticeable under "illicit manufacture of toddy" and "other offences." The abnormal increase under the first head is partly explained by the introduction of the tree-tax system into a large portion of the sub-division, but it also indicates that special exertions were made to cope with the prevalence of illicit practices and, from this point of view, is very satisfactory. The increase in the number of reports of "other offences" which is general throughout the sub-division is the reverse. All the 55 cases of smuggling reported during the year, against 52 in the previous year, related to smuggling from foreign territory. One important feature of the work of this year as compared with the last is the detection of three serious illicit distillation cases, two in Vattanam and one in Kuttanguli, against one in Kayalpatnam last year.

153. In the Calicut Sub-division, there was a considerable increase in the number of cases reported, accompanied by a satisfactory improvement in the quality of detection. The increase under smuggling, especially in Frontier Circle No. I, is the result of diligent supervision by the officers concerned and is very creditable. The results under this head in Frontier Circle No. II were, however, decidedly poor. The suppression of illicit cashew distillation received adequate attention in the Mangalore Circle.

154. Taking all the sub-divisions together, the slight decrease in the number of offences detected during the year is mainly noticeable under "smuggling," "illicit manufacture of toddy" and "unlicensed sales." The extension of the tree-tax system throughout the Presidency has, no doubt, considerably reduced the opportunities of smuggling formerly existent and the augmentation and increased efficiency of the preventive staff, added to the gradual education of the people in a knowledge of the abkari laws, probably account for much of the decrease in other respects. Here and there, greater vigilance on the part of the officers of the department is certainly called for, but the results on the whole may be regarded as satisfactory except in regard to "other offences." Cognizance of these offences should only be taken in aggravated cases, as has been frequently pointed out by the Board, and the attention of all Assistant Commissioners will again be drawn to the importance of keeping aggravating and purposeless proceedings under control.

155. Appendix M shows the disposal of the 26,677 cases (inclusive of those pending on the 1st January 1896) which came up for disposal before the officers of the department during the year. Three thousand two hundred and sixty-five cases or 12.2 per cent. were released departmentally, against 3,545 cases or 13.0 per cent. in the previous year; and 22,018 cases or 82.5 per cent. were sent by Inspectors for trial, as against 22,545 cases or 82.5 per cent. in 1895. These results are fairly satisfactory as indicating that the preventive staff has been more careful in reporting offences. In the Cocanada, Masulipatam and Negapatam Sub-divisions, however, the proportion of releases is unduly large, being considerably in excess of that of the previous year, except in Cocanada where there was a slight but insufficient improvement. The marked improvement in the percentage of releases in the Arcot, Chingleput and Tinnevely Sub-divisions is satisfactory.

156. The annexed statement shows the number of cases in which the arrests made by departmental officers were declared illegal by the superior officers before whom they came for adjudication. The classes of officials by whom the arrests were made are also shown. The officers of this department responsible for these arrests have been suitably dealt with, while the police and

village officials concerned have been reported for punishment to their departmental superiors:—

Sub-divisions.	By officers of the Department.	By Police.	By Village Magistrates, &c.	Total.	Percentage to total number of cases disposed of.
Chatrapur	1895 .. 1	1	..	2	0.6
Chicacole	1895	..	..	..	..
.. .. .	1896 .. 3	..	..	3	0.3
Cocanada	1895	..	..	..	..
.. .. .	1896 .. 1	1	1	3	0.1
Masulipatam	1895	..	..	..	..
.. .. .	1896	..	..	..	..
Nellore	1895	..	..	..	..
.. .. .	1896 .. 8	3	1	12	0.5
Arcot	1895 .. 7	3	1	11	0.5
.. .. .	1896 .. 12	2	3	17	1.8
Bellary	1895 .. 14	2	..	16	1.4
Chingleput	1895 .. 2	..	..	2	0.5
.. .. .	1896 .. 3	..	..	3	1.8
Madras Town Circle ..	1895	..	..	..	..
.. .. .	1896 .. 8	..	1	9	0.5
Negapatam	1895 .. 12	..	..	12	0.7
.. .. .	1896 .. 8	..	..	8	0.2
Trichinopoly	1895 .. 5	1	..	6	0.2
.. .. .	1896 .. 16	1	1	18	1.1
Tinnevely	1895 .. 17	1	..	18	0.8
.. .. .	1896 .. 15	..	..	15	0.1
Calicut	1895 .. 3	1	..	4	0.004
.. .. .	1896	..	..	..	..
Total	1895 .. 71	7	6	84	0.3
.. .. .	1896 .. 64	9	2	75	0.3

157. The number of cases pending before the officers of the department on the 31st December 1896 was 840 or 3.1 per cent., against 778 or 2.8 per cent. at the end of 1895. There was a marked improvement in the disposal of cases, as compared with the previous year, in the Chingleput and Tinnevely Sub-divisions and in the Madras Town Circle, but in the Chatrapur, Nellore and Bellary Sub-divisions the percentage of cases left undisposed of was excessive and was larger than in the previous year in the Chicacole and Calicut Sub-divisions. The high pendency in the first mentioned three sub-divisions calls for the careful attention of the Circle officers.

158. On the whole, there was some improvement in the duration of cases disposed of. It was, however, excessive in the Karasa, Kanuparti, Pakala, Krishnapatam, Nandyal, Chittoor, Ranipectai, Nannilam, Tinnevely, Vattanam, Bhavani and Erode Circles. The Inspectors concerned will be directed to dispose of their work more promptly in future.

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

Items.	1895.		1896.	
	Number.	Percentage.	Number.	Percentage.
Departmental releases	3,569	13.4	3,298	12.8
Written off owing to the death, disappearance of parties, &c.	425	1.6	521	2.0
Sent for trial	22,545	85.0	22,018	85.2
Total	26,539	100.0	25,837	100.0

160. The disposal of cases by the magistracy is shown in appendix M. It will be seen that, in the aggregate, the number and percentage of acquittals were very nearly the same as in the previous year, the figures being 627 or 2·4 per cent. in 1895 and 632 or 2·6 per cent. in the year under report. The increase in proportion is specially marked in the Cocanada, Nellore and Masulipatam Sub-divisions and in the Madras Town Circle, in the last two of which it is attributed to the hostile attitude of some of the Magistrates. The decrease in the proportion in the Bellary Sub-division is satisfactory.

161. The amounts granted as rewards in each sub-division were as shown below :—

	1895.	1896.
	RS.	RS.
Chatrapur	2,092	2,191
Chicacole	4,717	4,127
Cocanada	6,072	5,339
Masulipatam	9,347	7,115
Nellore	2,970	2,920
Arcot	7,456	10,617
Bellary	6,397	6,305
Chingleput	2,325	1,264
Madras Town Circle	1,228	578
Negapatam	5,444	4,145
Trichinopoly	15,840	10,189
Tinnevelly	4,749	5,362
Calicut	35,741	31,468
Total	1,04,378	91,620

The large decrease in the Trichinopoly Sub-division is attributable to the smaller number of cases reported and to the discontinuance of the grant of rewards in cases not involving loss of revenue. The decrease in the Calicut Sub-division is reported to be due partly to the failure of many of the accused to pay up the fines imposed, partly to the infliction of substantive imprisonment alone in many instances, and partly also to the smaller number of cases disposed of by the magistracy. The increase in the Arcot Sub-division is commensurate with the increase in detection.

162. The marginal statement shows the number of assaults on officers of the department while in the execution of their duty.

Assaults on officers.		
Sub-divisions.	1895.	1896.
Chatrapur	1	1
Chicacole	2	3
Cocanada	3	8
Masulipatam	3	2
Nellore	2	1
Arcot	19	14
Bellary	11	1
Chingleput	1	1
Madras Town Circle	1	..
Negapatam	6	3
Trichinopoly	9	12
Tinnevelly	8	9
Calicut	16	32
Total	82	87

to the departmental officers in any of these cases.

Inspections of depôts and shops.

163. The following statement shows the number of inspections of shops and depôts in the several sub-divisions :—

Sub-divisions.	1894-95.	1895-96.	1896-97.		
			Depôts.	Shops.	Total.
Chatrapur	4,766	5,587	710	6,895	7,605
Chicacole	16,365	15,322	1,096	17,208	18,304
Cocanada	22,675	21,507	3,440	20,835	24,275
Masulipatam	21,995	26,800	1,082	25,897	26,979
Nellore	12,381	13,050	912	12,355	13,267
Arcot	39,154	44,869	1,988	48,559	50,547
Bellary	21,808	21,808	1,436	26,032	27,468
Chingleput	10,363	15,706	438	11,333	11,771
Madras Town Circle	18,680	20,041	875	19,347	20,222
Negapatam	35,736	31,936	519	23,565	24,084
Trichinopoly	39,122	56,146	2,946	56,695	59,641
Tinnevelly	22,306	20,338	1,150	23,620	24,770
Calicut	57,923	61,444	1,419	57,947	59,366
Total	301,466	354,553	18,011	350,288	368,299

There was an increase on the whole in the number of these inspections which is most marked in the Arcot and Bellary Sub-divisions.

164. The relations between the department and the police and village officers were in general of a satisfactory nature.

165. As in previous years, the Collectors' reports are favourable to the officers of the department and disclose also the keen interest taken by themselves in the abkâri administration of their districts. Frequent inspections of shops and depôts were made by the Land Revenue officers in most districts and a few irregularities were brought to notice in the course of these inspections, which are reported to have been suitably noticed. The abkâri laws are reported to have been worked without avoidable friction, and it is observed that no charges were brought home to the departmental officers of undue harshness.

166. Effect was given in a large number of cases during the year to the power with which Inspectors of the Salt, Abkâri and Customs Department were vested to issue warrants of arrest on failure of the accused to obey the summons issued under section 48 of the Act without lawful excuse, and in no case was the right illegally exercised.

167. The statistics of offences against the opium law have already been dealt with in Chapter VII.

CHAPTER IX.—FINANCIAL RESULTS.

168. Appendix O contains separate statements of the demand, collection and balance of excise (abkâri and opium) revenue under all the major heads. An abstract is subjoined showing the demand, collection and balance under each detailed head :—

NOTE.—The figures for 1894-95 are for the several sub-divisions as they were then constituted.

Detailed head.	DEMAND.				COLLECTION.				REMISSION.			BALANCE.		
	Arrears at the beginning of the year.		Current.	Total, arrears and current.	Arrears.	Current.	Total, arrears and current.	Arrears.	Current.	Total, of remissions.	Arrears.	Current.	Total.	
	2	3												4
1														
Country Spirits.														
1. License fees of	..	..	..	..	..	..	..	..	..	..	..	..	..	..
(a) Private distilleries	..	1,500	1,500	1,500	..	1,500	1,500	1,500	..	..	..	..	..	..
(b) Do. warehouses	..	150	150	150	..	150	150	150	..	..	..	..	..	..
(c) Wholesale shops	..	8,785	8,785	8,785	..	8,785	8,785	8,785	..	..	..	..	..	..
2. Excise duty on country spirits	..	38,92,159	38,92,159	38,92,159	1,029	38,91,471	38,92,500	38,92,500	..	..	..	3	688	691
3. Difference of excise duty on stock of liquor at the beginning of the year	..	..	..	..	..	..	..	..	..	..	..	..	..	..
4. Deficiency on guaranteed minimum revenue made good on excise duty	..	..	..	..	..	..	..	..	..	..	..	..	..	..
(a) Vend areas	..	2,973	2,973	2,973	..	2,973	2,973	2,973	..	..	..	..	..	..
(b) Independent shops	..	2,58,120	2,58,023	2,58,023	23,620	2,62,785	2,76,605	2,76,605	..	..	..	1,059	5,335	6,394
5. Rents of	..	17,331	16,39,294	16,56,635	14,831	16,23,202	16,38,033	16,38,033	1,305	..	..	1,195	16,092	17,287
6. Occasional license fees	..	..	..	..	..	..	..	..	..	..	..	..	..	..
7. Rents for the combined privileges of manufacture and vend of country spirits	..	9,639	5,51,383	5,61,022	8,808	5,43,378	5,52,186	5,52,186	615	133	748	216	7,872	8,038
(a) License fees	..	..	..	..	..	..	..	..	..	..	..	..	..	..
(b) Rentals	..	2,357	96,906	99,263	2,357	88,122	90,479	90,479	..	..	..	..	8,784	8,784
8. Revenue derived in	..	..	..	..	..	..	..	..	..	..	..	..	..	..
(a) Direct Government management (amant)	..	874	44,215	45,089	874	38,513	39,387	39,387	..	..	..	..	5,702	5,702
Agency tracts from	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Total	..	56,136	65,38,684	65,94,820	51,719	64,94,078	65,45,797	65,45,797	1,944	133	2,077	2,473	44,473	46,046
Country Spirits and Toddy combined.														
9. Rents of country spirits and toddy farms	..	..	1,435	1,435	..	1,435	1,435	1,435	..	..	..	..	42	42
Toddy.														
10. Rents of	..	..	..	..	..	..	..	..	..	..	..	..	..	..
(a) Vend areas	..	3,631	1,77,608	1,81,329	3,631	1,76,571	1,80,205	1,80,205	..	..	..	..	1,124	1,124
(b) Independent shops	..	67,338	34,98,601	35,65,939	45,424	34,31,701	34,77,125	34,77,125	8,303	914	9,217	13,611	65,886	79,597
11. License fees of shops	..	630	69,103	69,733	608	67,736	68,344	68,344	22	33	55	..	1,334	1,334
12. Occasional license fees	..	..	..	..	..	..	..	..	..	..	..	..	..	..
13. Tree-tax	..	97,084	32,78,899	33,75,983	85,842	31,34,715	32,20,557	32,20,557	4,218	527	4,745	7,024	1,43,657	1,50,681
Total	..	1,68,683	70,24,619	71,93,302	1,35,505	68,11,044	69,46,549	69,46,549	12,543	1,474	14,017	20,635	2,12,101	2,32,736
Foreign Liquors and locally-made Liquors excised at Tariff rates.														
14. License fees of breweries	..	..	45	45	..	45	45	45	..	..	..	..	..	..
(a) Locally-made "foreign spirits"	..	..	..	..	..	..	..	..	..	..	..	..	..	..
(b) Country-brewed beer	..	..	..	..	..	..	..	..	..	..	..	..	..	..
(c) Methylated spirits	..	..	..	..	..	..	..	..	..	..	..	..	..	..
15. Excise duty on	..	..	..	..	..	..	..	..	..	..	..	..	..	..
(a) Locally-made "foreign spirits"	..	..	..	..	..	..	..	..	..	..	..	..	..	..
(b) Country-brewed beer	..	..	..	..	..	..	..	..	..	..	..	..	..	..
(c) Methylated spirits	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Total	..	..	..	..	..	..	..	..	..	..	..	..	..	..

* Includes Rs. 35,113 and Rs. 4,262 being the duty on surplus stocks of toddy-arrack in Godavari and Kistna, respectively.

† Includes Rs. 10,922—transport duty on Hyderabad toddy imported into Kurnool.

Detailed head.	DEMAND.				COLLECTION.				REMISSION.			BALANCE.			
	Arrears at the beginning of the year.	Current.	Total, arrears and current.	RS.	Arrears.	Current.	Total, arrears and current.	RS.	Arrears.	Current.	Total remissions.	RS.	Arrears.	Current.	Total.
1	2	3	4	5	6	7	8	9	10	11	12	13			
Foreign Liquors and locally-made Liquors excised at Tariff rates—cont.															
I. Wholesale															
II. Retail—															
(a) Shops															
(b) Taverns															
(c) Hotels															
(d) Bar															
(e) Refreshment.															
(f) Occasional															
(g) Special															
(h) Auctioneers' licenses															
(i) Chemists' and Druggists' licenses															
Total															
Drugs other than Opium—Ganja, Bhang, &c.															
17. Fees for licenses for the sale of ganja, bhang and other intoxicating drugs prepared from hemp.															
Miscellaneous.															
18. Contributions for establishments employed at distilleries and warehouses															
19. Penalties and forfeitures															
20. Other miscellaneous items															
Total															
Opium.															
21. Pass duty on opium imported from Indore															
22. Rents of vend areas															
23. Fees for licenses for the sale of poppy heads															
24. License fees in Agency tracts															
25. Miscellaneous															
Total, Opium															
Grand Total, Alkari and Opium															

* The difference between this figure and the closing balance of 1895-96 is due to subsequent alterations reported from the districts of Ganjam, Godavari, Kistna, South Arcot, Tanjore, Madras, Tinnevely, Salem, South Canara and Alibab.

169. The total arrear demand under Abkari and Opium at the beginning of the year amounted to Rs. 2,63,746, of which Rs. 2,17,846 were collected and Rs. 17,033 remitted, leaving a balance of Rs. 28,867 at the end of the year.

170. The largest remissions of arrears were made in the districts of Madras, Chingleput and Malabar. The amount is made up, for the most part, of the loss by resale of a few foreign liquor taverns in Madras and of tree tax and shop rents due by defaulting toddy shop licensees in Chingleput and Malabar.

171. The total current demand amounted to Rs. 1,48,79,400 against Rupees 1,43,26,338 in the previous year, showing an increase of Rupees 5,53,062 or nearly 3·9 per cent. The following statement shows the current demand under the several major heads of Abkari and Opium revenue for the year 1896-97 and seven preceding years:—

Heads of revenue.	1889-90.	1890-91.	1891-92.	1892-93.	1893-94.	1894-95.	1895-96.	1896-97.
Country spirits ..	Rs. 54,42,923	Rs. 57,19,208	Rs. 54,50,225	Rs. 52,48,292	Rs. 54,57,301	Rs. 59,67,980	Rs. 62,37,473	Rs. 65,38,684
Do. and toddy combined ..	4,49,619	71,668	48,695	25	200	328	228	1,485
Toddy ..	44,20,164	51,76,370	54,96,682	57,66,150	61,84,355	64,88,076	68,28,002	70,24,619
Foreign liquor ..	3,81,764	3,47,288	2,76,303	3,22,606	3,19,963	3,35,374	3,79,961	4,17,402
Hemp drugs ..	29,634	37,743	90,130	83,396	52,050	53,888	59,710	68,326
Miscellaneous ..					46,950	53,942	59,872	69,319
Total, Abkari ..	1,07,24,104	1,13,52,277	1,13,62,035	1,14,20,469	1,20,60,849	1,28,99,588	1,35,65,246	1,41,19,835
Opium * ..	5,99,168	7,23,527	6,86,789	6,96,951	7,15,355	7,19,226	7,61,092	7,59,565
Grand Total, Abkari and Opium.	1,13,23,272	1,20,75,804	1,20,48,824	1,21,17,420	1,27,76,204	1,36,18,814	1,43,26,338	1,48,79,400

As compared with the previous year, the increase of nearly three lakhs under country spirits was due to increased consumption in all excise districts except Vizagapatam, Kistna, the Ceded Districts, Madras, South Arcot, the Nilgiris and Malabar, to the enhancement of the excise duty in Ganjam, Kistna, in the lower-rated taluks of Kurnool and South Arcot, and in Malabar-Wynaad, to the extension of the separate shop system in some districts and to keen competition for the privilege of vend in several others. The increase of about 2 lakhs under "Toddy" was due to the extension of the area under the tree-tax system and the enhancement of the tree tax in several districts. Under "Foreign liquor" the increase was due to higher rentals realized for taverns in Madras, North Arcot and the Nilgiris, and under "Hemp drugs" to keen competition for shops in the first two districts named above. The increase under "Miscellaneous" was due to larger contributions for establishments at warehouses and distilleries and to larger realizations under "Penalties and Forfeitures" and "Other miscellaneous items." Under "Opium" the decrease is small and calls for no remark.

172. The percentage of revenue under "Country spirits" levied in the shape of excise duty and that levied in the shape of rents for the privilege of vend amounted to 60 and 29 per cent., respectively, against 58 and 29 per cent., respectively, in the previous year. The remaining 11 per cent. consisted of license-fees for distilleries, warehouses and wholesale shops, and rents for the combined privileges of manufacture and supply and manufacture and sale in the rented areas and in the Agency tracts.

173. Appendix P shows the collections (both arrears and current) under the several major heads as compared with those of the previous year. The results show an increase in all the districts except Gódvári, Kistna, Bellary and South Arcot. Madras stands first with an increase of Rupees 1,07,458 due to larger realizations under Excise duty on country spirits and to higher rentals for arrack and toddy shops, the separate sale of both of which was extended

* Exclusive of the pass duty on opium imported into Travancore, Cochin, &c.

to the remaining taluks during the year. In Nellore, which comes next with Rupees 1,03,638, the increase is due to larger consumption of country spirits, to higher arrack rentals and to the extension of the tree-tax system throughout the district from 1st October 1896. In Coimbatore, Ganjam, Chingleput and Madras also the increase is satisfactorily large, amounting to Rs. 1,02,941, Rs. 80,550, Rs. 64,169 and Rs. 61,899, respectively. In Ganjam, the increase is chiefly due to the enhancement of the excise duty and to increased consumption of country spirits. In the other districts the increase is due to higher arrack rentals and to larger realizations under Excise duty or tree tax or both. The decrease, on the other hand, was considerable in the Gódvári and Kistna where there was a falling off under Arrack and Toddy rentals as well as under tree-tax, great difficulty having been experienced, especially in the Kistna, in overcoming the determined opposition of the bidders.

174. The balance which remained to be collected at the end of the year under both Arrears and Current was Rs. 3,36,988 against Rs. 2,63,746, the opening balance at the beginning of the year. The amount has since been reduced by subsequent collections and remissions to Rs. 80,613 at the end of July 1897.

175. According to the Accountant-General's books, the total receipts under Abkari and Opium for 1896-97, exclusive of interest on arrears, amounted to Rs. 1,48,96,566 against Rs. 1,43,86,310,* in the previous year, showing an increase of Rs. 5,10,256. The following statement explains the difference between the collections as given by the Accountant-General and those according to the demand, collection and balance statement (Appendix O summarised in paragraph 168 *supra*). The larger figures given by the Accountant-General are, as usual, due to advance payments:—

Districts.	Amount as per treasury account.	DEDUCT		Net collections.	ADD		Amount as per demand, collection and balance statement.
		Collections made on account of other districts.	Collections on account of future kists.		Collections made in other districts.	Collections made in advance and subsequently brought to account.	
1	2	3	4	5	6	7	8
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Ganjam ..	4,09,847	357	10,132	3,99,358	15,111	15,111	4,14,469
2. Vizagapatam ..	6,28,686	155	14,326	6,14,360	58,457	11,035	6,83,852
3. Gódvári ..	12,87,827	207	9,172	12,78,600	1,44,400	2,845	14,25,745
4. Kistna ..	9,13,081	13	49,567	8,63,507	174	47,904	9,11,385
5. Nellore ..	2,56,818	13	3,436	2,53,369	1,55,754	5,249	4,14,372
6. Cuddapah ..	2,76,161	13,464	26,170	2,36,527	1,20,472	25,246	3,82,245
7. Anantapur ..	4,77,614	16,185	22,181	4,39,248	67,228	23,010	5,29,486
8. Bellary ..	6,13,059	5,063	5,041	6,02,955	8,567	3,371	6,14,893
9. Kurnool ..	2,78,476	1,509	15,514	2,61,453	9,333	14,278	2,85,064
10. Madras ..	15,14,134	3,61,539	41,376	11,11,219	2,51,812	35,735	13,98,766
11. Chingleput ..	3,67,146	1,256	5,397	3,60,493	1,29,530	5,997	4,96,020
12. North Arcot ..	16,58,010	7,84,666	36,626	8,36,688	82,356	29,785	9,48,829
13. South Arcot ..	7,05,062	1,41,756	1,00,648	4,62,648	97,581	96,629	6,56,858
14. Tanjore ..	12,89,231	1,56,889	1,04,559	10,27,783	34,506	71,475	11,33,764
15. Trichinopoly ..	4,09,732	57,487	18,527	3,33,718	90,376	17,396	4,41,490
16. Madura ..	5,26,406	2,245	75,705	4,48,456	65,194	71,090	5,84,740
17. Tinnevely ..	3,11,321	9,638	2,503	2,99,182	24,125	2,611	3,25,918
18. Coimbatore ..	7,61,863	10,190	1,64,813	5,86,860	1,50,803	55,506	7,93,169
19. Nilgiris ..	2,72,006	22,979	12,467	2,36,560	1,14,417	9,854	3,60,831
20. Salem ..	8,67,984	31,460	14,665	8,21,859	60,020	1,473	8,83,352
21. South Canara ..	5,22,620	..	15,966	5,06,654	..	17,174	5,23,828
22. Malabar ..	5,49,492	..	14,434	5,35,058	32,747	10,439	5,78,244
Total ..	1,48,96,566	16,17,086	7,63,225	1,25,16,255	16,97,852	5,73,213	1,47,87,320

176. The charges debitable to Excise during the year amounted to Rs. 7,06,113 against Rs. 6,99,243 in the previous year. Twenty-five per cent. of the aggregate charges has been debited to Excise as ordered in G.O., Mis. No. 1338, Financial, dated 18th December 1891, and G.O.,

* Vide Board's Proceedings, No. 241, dated 21st October 1896. The difference is due to subsequent adjustments made in the Accountant-General's books.

Mis. No. 2580, Revenue, dated 27th May 1892. As it would not be correct to apply the foregoing proportion to each individual head of expenditure, some of the heads relating wholly to Salt and some wholly to Excise, details of excise charges cannot be given separately. The increase of Rs. 6,870 in excise charges is chiefly due to the increase in officers and establishments entertained in the newly-formed Nellikuppam Circle, and in three additional circles formed in connection with the extension of the tree-tax system in the Nellore, Cuddapah and Kurnool districts.

177. The net abkari and opium receipts for 1896-97, after deducting charges, amounted to Rs. 1,41,90,453, showing an increase of Rs. 5,03,386 as compared with the amount realized in 1895-96 :—

	1895-96. RS.	1896-97. RS.
Receipts as per Accountant-General's figures ...	1,43,86,310	1,48,96,566
Charges	6,99,243	7,06,113
Net receipts ...	1,36,87,067	1,41,90,453
Increase ...	5,03,386	

178. The incidence per head of the population (as per census of 1891) of the total gross excise (Abkari and Opium) receipts amounted to As. 6-8 as against As. 6-5 in the previous year. Allowing for an increase of population at the usual rate of 10 *per mille per annum*, the incidence of taxation would amount to As. 6-4 against As. 6-2 in the previous year.

179. The statistics required by the Government of India, Finance and Commerce Department, in its Order, No. 721-Ex., dated 20th February 1893, are given in Appendix Q. Form 2 showing the particulars of Excise charges is omitted for reasons assigned in paragraph 176, *supra*.

180. The instructions relating to the maintenance of an inventory of valuable stock have been duly carried out in the Board's office and in the subordinate offices during the year.

OFFICE OF THE BOARD OF REVENUE
(SEPARATE REVENUE),
Madras, 22nd September 1897.

(Signed) N. S. BRODIE,
Ag. Secretary to the Commissioner of
Salt, Abkari and Separate Revenue.

(True Copy.)

Assistant Secretary.

APPENDIX A.

STATEMENT showing the various systems in force at the close of 1896-97 in each district for the manufacture and sale of country spirits and toddy.

District.	Country spirits.	Toddy.
Ganjām— (a) Ordinary tracts ..	The supply is under the contract distillery system. The privilege of sale is separately disposed of by auction in small areas except towns of Berhampur, Gopalpur, Ichek, Chatrapur, Sompeta, Aska, Russelkonda, .. caecole, Parikimedi and Kalinga, .. number of vend areas being 35. The shops in the excepted towns are separately sold.	The shops are separately sold under the tree-tax system.
(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 stills is allowed for each muttah, licenses being disposed of by auction to the highest bidders. In the 122 Agency villages to which the Abkari Act I of 1886, was extended in July 1893, the contract distillery supply system is in force, the tract being divided into three vend areas.	No shops have been opened in the 122 villages into which the Abkari Act I of 1886, was introduced in July 1893; elsewhere toddy is left free.
Vizagapatam— (a) Ordinary tracts ..	The supply is under the contract distillery system. The privilege of sale is separately sold by fixed areas except in the Vizagapatam Taluk and in the towns of Narasapatnam, Ellamanchili, Anakapalle, Kasimkota, Bimlipatam, Vizianagram, Chipurupalle and Palkonda, where the shops are separately sold. The number of vend areas is 23.	The shops are separately sold under the tree-tax system.
(b) Agency tracts ..	The four villages in which the Abkari Act, I of 1886, is in force are under the contract distillery supply system and are included in the adjoining vend areas of the ordinary tracts. No shops have, however, been opened in them. The exclusive privilege of manufacturing and selling country spirits in the Gunupur and Koraput rent areas is leased out from year to year. In the remaining Agency tracts, the arrack revenue is under the direct management of Government under which each shop is sold for an annual sum.	The tree-tax system is in force in the four villages in which the Abkari Act, I of 1886, is in force, though no shops have been opened in them. Elsewhere toddy is left free.
Godavari— (a) Ordinary tracts ..	The exclusive privilege of manufacture and sale is disposed of in small areas, subject to the payment of tree-tax on the trees from which toddy is drawn for distillation. The district is divided into 80 arrack rent areas, the number of stills in each being limited.	The tree-tax system is in force in the whole district and the exclusive privilege of sale is sold by fixed areas except in the towns of Mandapeta, Amalapuram, Achanta, Palacole, Narasapur, Cocanada, Samalkot, Tellavaru, Rajahmundry, Dowlaishworam, Peddapuram, Ellore, Pithapuram and Tuni, where the shops are separately sold. The number of rent areas is 123.
(b) Agency tracts ..	The exclusive privilege of manufacture and sale in 31 villages of the Polavaram, Yellavaram and Chodavaram divisions is disposed of under the tree-tax system in 6 rent areas. In the Telaga villages of the Bhadrachalam, Polavaram, Chodavaram and Yellavaram divisions, the monopoly of manufacture and sale of spirits made from the <i>Ippa</i> or <i>Mocha</i> flower is sold by auction. In the Koya and Reddi villages, the right to manufacture spirits for domestic consumption, but not for sale, is leased out to the villagers collectively for lump sums.	The tree-tax system is in force in 31 Agency villages of the Polavaram, Yellavaram, and Chodavaram divisions, and the exclusive privilege of sale is sold by auction in 6 rent areas. In the other tracts toddy is left free.
Kistna	The whole district except the Munagala and Lingagiri zamindaris is under the contract distillery supply system. The privilege of sale is sold by fixed areas except in the towns of Masulipatam, Pedana, Gudur, Jagayyapeta, Nandigama, Guntur, Bezvada, Nuzvid, Narasaraopet, Vinukonda and Gudivada, where the shops are separately sold. The number of rent areas is 57. The exclusive privilege of manufacture and sale in the Munagala and Lingagiri zamindaris is sold subject to the payment of tree-tax on the trees from which toddy is drawn for distillation.	The shops are separately sold under the tree-tax system.

APPENDIX A—cont.

Statement showing the various systems in force at the close of 1896-97 in each district for the manufacture and sale of country spirits and toddy—cont.

District.	Country spirits.	Toddy.
Nellore	The supply is under the private distillery system. Shops are separately sold in the taluks of <i>Nellore</i> , <i>Gudur</i> , <i>Kavali</i> , <i>Kandukur</i> and <i>Ongole</i> and in the <i>Venkatagiri</i> and <i>Polur</i> divisions and in the towns of <i>Rapur</i> , <i>Atmakuru</i> , <i>Udayagiri</i> and <i>Kanigiri</i> . The exclusive privilege of sale in the rest of the district is sold in 15 rent areas.	The shops are separately sold under the tree-tax system.
Cuddapah	The district is under the private distillery supply system, and the shops are separately sold except in the Cuddapah town and the Badvel taluk, where the exclusive privilege of sale is sold in four rent areas.	Do. do.
Anantapur	The district is under the private distillery supply system, and the shops are separately sold except in Madakasira where the exclusive privilege of sale is sold in three rent areas.	The shops in the district are sold separately under the ordinary renting system.
Bellary	The district is under the private distillery supply system. Shops are separately sold in the taluks of <i>Bellary</i> , <i>Hospet</i> , <i>Adoni</i> , <i>Alur</i> and <i>Rayadurg</i> and in six villages of the <i>Kudligi</i> taluk, twelve villages of the <i>Hadagalli</i> taluk and two villages of the <i>Harpahalli</i> taluk. The rest of the district is divided into five vend areas.	Do. do.
Kurnool	The shops are separately sold under the private distillery supply system.	The shops are separately sold under the tree-tax system.
Madras Town Circle	Do. do.	The tree-tax system is in force, and shops are divided into five classes with fixed license fees of Rs. 200, 150, 100, 50 and 25. Additional temporary shops outside the Madras town are also licensed on payment of Rs. 50 during the palmyra season.
Chingleput (exclusive of the Saidapet taluk).	Do. do.	The shops are separately sold under the tree-tax system.
North Arcot	Do. do.	Do. do.
South Arcot	The district is under the private distillery supply system, and shops are sold separately except in the six rent areas adjoining the French territory.	Do. do.
Tanjore	The shops are sold separately under the private distillery supply system.	Do. do.
Trichinopoly	Do. do.	Do. do.
Madura	Do. do.	Do. do.
Tinnevelly	Do. do.	Do. do.
Coimbatore	Do. do.	shops are separately sold under tree-tax system, except in the Kollegal taluk and the Talavadi firka, where shops are separately sold under the ordinary renting system.
Nilgiris	Do. do.	No toddy revenue is raised.
Salem	Do. do.	The shops are separately sold under the tree-tax system.
South Canara— (a) Mangalore taluk, Uppinangadi taluk, Kasaragod taluk (excluding the Hos- drug and Kasara- god still areas).	The supply is under the contract distillery system, the spirit being manufactured from toddy drawn from marked trees on which tree-tax has been paid, or from jaggery. The shops are separately sold.	Do. do.

APPENDIX A—cont.

Statement showing the various systems in force at the close of 1896-97 in each district for the manufacture and sale of country spirits and toddy—cont.

District.	Country spirits.	Toddy.
South Canara—cont. (b) Udipi taluk, Coondapoor taluk, Hosdrug and Kasaragod still areas of the Kasaragod taluk.	These tracts are under the renting system, but the privileges of manufacture and sale are separated. They are divided into five manufacturing areas, the renters of which are given the privilege of manufacturing spirit and supplying at fixed rates a certain number of independent shops attached to them. Sub-stills for the manufacture of weak liquor are allowed, and certain renters are required to maintain depôts for the convenience of shopkeepers. The privilege of manufacturing spirit is subject to the payment of tree-tax on trees from which the toddy required for distillation is drawn.	The shops are separately sold under the tree-tax system.
Malabar— (a) The Wynaad taluk.	The supply is under the private distillery system. The taluk is sold as a single area.	No toddy revenue is raised.
(b) The rest of the district (except Cochin and Attapadi valley).	The supply is under the contract distillery system. Arrack is manufactured from toddy, the renter being bound to obtain the toddy required for distillation from trees marked free of tax and to supply spirits to licensed vendors at a fixed price per gallon. The shops are sold separately.	Shops are sold separately under the tree-tax system.
(c) Cochin	The exclusive privilege of manufacture and sale is disposed of under the renting system. The tract is sold as one rent area. The renter is allowed the option of distilling his own spirits, provided the toddy is drawn from trees which have paid tax, or of importing them from Native Cochin free of duty.	Do. do.
(d) Attapadi valley	The exclusive privilege of manufacture and sale is disposed of under the renting system. The tract is sold as one rent area. The renter is allowed the option of manufacturing the spirits required from rice, jaggery, toddy or any other recognised material, or of purchasing it from licensed vendors in Malabar, Coimbatore or the Nilgiri district.	No toddy revenue is raised.
(e) Eleven outlying pat-tams of British Cochin.	The tracts are under the combined arrack and toddy renting system. The exclusive privilege of manufacturing and vending country spirits and toddy is disposed of conjointly. The tracts are sold as two rent areas.	
(f) Other outlying pat-tams.	No abkari revenue is raised	
(g) Settlements of Anjengo and Tan-gasseri.	The management of Abkari revenue is leased to the Travancore Government in consideration of the payment of a lump sum.	

APPENDIX A—(ABSTRACT)—cont.
Statement showing the progress made in 1896-97 as compared with 1895-96 in introducing the several improved methods of administration for country spirits and toddy—cont.

Districts.	ABSTRACT.						TODDY.	
	Contract distillery supply system.		Private distillery supply system.		System of independent sale of shops.		Tree-tax system.	
	1895-96.	1896-97.	1895-96.	1896-97.	1895-96.	1896-97.	1895-96.	1896-97.
1	2	3	4	5	6	7	8	9
Cuddapah ..		..	The whole district.	As in 1895-96.	The Cuddapah, Madanapalle and the towns of Proddatur with its hamlet Ramaswarampet (four taluks and one town under the private distillery supply system).	The whole district except the Bellary taluk and the Cuddapah town (under the private distillery supply system).		The whole district.
Anantapur ..		..	The whole district.	As in 1895-96.	The towns of Anantapur, Tadipatri, Yadaki, Gooty, Uravakonda, Timmancherla, Konakonda, Sattavapalli, Dharmavaram, Penukonda, Bulkapatnam, Hindupur and Madakasira (sixteen towns under the private distillery supply system).	The Anantapur, Tadipatri, Hindupur, Gooty, Dharmavaram, Penukonda, and Kalyandurg taluks and the Madakasira town (seven taluks and one town under the private distillery supply system).		The whole district (under the ordinary renting system).
Bellary ..		..	The whole district.	As in 1895-96.	The towns of Bellary, Kudatini, Siruguppa, Harehallu, Kurugodu, Yemmiganuru, Moka, Rupanagudi, Tekkalakota, Serigeri, Hospet, Daroji, Kampli, Gadiganuru, Kamalapuram, Narayanadevarakeri, Pasupuram, Kudligi, Kotturu, Adoni, Koggi, Yemmiganuru, Gudikallu, Kotikal, Kowthalam, Ilavi, Nandavaram, Havunadagalli, Hampasagaram, Hirehadagalli, Harpanahalli, Alur, Molaganalli, Rayadurg and Kanekallu (thirty-six towns under the private distillery supply system).	The Bellary, Hospet, Adoni, Alur and Rayadurg taluks and twenty villages under the private distillery supply system).		Thirty-five towns and villages in the Bellary taluk, twenty-six towns and villages in the Adoni taluk, 18 towns and villages in the Alur taluk, twelve towns and villages in the Rayadurg taluk, nine towns and villages in the Hospet taluk, fifteen towns and villages in the ..
Madagalli taluk and twelve towns and villages in the Harpanahalli taluk (one hundred and twenty-seven towns and villages under the ordinary renting system).								

APPENDIX A—(ABSTRACT)—cont.
Statement showing the progress made in 1896-97 as compared with 1895-96 in introducing the several improved methods of administration for country spirits and toddy—cont.

Districts.	ABSTRACT.						TODDY.	
	Contract distillery supply system.		Private distillery supply system.		System of independent sale of shops.		Tree-tax system.	
	1895-96.	1896-97.	1895-96.	1896-97.	1895-96.	1896-97.	1895-96.	1896-97.
1	2	3	4	5	6	7	8	9
Kurnool ..	The taluks of Cumbum and Markapur.	..	The taluks of Ramalakat, Nandi-Pattikonda, Nandyal and Sirvel.	The whole district.	The towns of Kurnool, Gudur, Ramalakat, Dhane, Nandikotkur, Atmakuru, Paramanchala, Pagidala, Velpur, Velamuri, Betamcherla, Chyavaram, Yallur, Rudravaram, Kolkuntla, Ovk, Thimmanayipet, Vuyalavade, Pattikonda, Pyapalli, Maddikera, Gonaguntla, Kodunur, Kappatalla and Husur (31 towns under the private distillery supply system).	The whole district (under the private distillery supply system).	The Cumbum taluk.	The whole district.
Madras (including the Saidapet taluk of the Chingleput district).	..	..	The whole circle.	As in 1895-96.	The whole circle (under the private distillery supply system).	As in 1895-96	The whole circle.	As in 1895-96
Chingleput (exclusive of the Saidapet taluk).		..	The whole district.	As in 1895-96.	The whole district (under the private distillery supply system).	As in 1895-96	The whole district.	As in 1895-96

APPENDIX A—(ABSTRACT)—*cont.*
Statement showing the progress made in 1896-97 as compared with 1895-96 in introducing the several improved methods of administration for country spirits and toddy—*cont.*

for country spirits and toddy—cont.

Districts.	ARRACK.										TODDY.	
	Contract distillery supply system.		Private distillery supply system.		System of independent sale of shops.		Tree-tax system.			System of independent sale of shops.		
	1895-96.	1896-97.	1895-96.	1896-97.	1895-96.	1896-97.	1895-96.	1896-97.	1895-96.	1896-97.	1895-96.	1896-97.
1	2	3	4	5	6	7	8	9	10	11		
North Arcot ..		..	The whole district. 1895-96.	As in 1895-96.	The whole district (under the private distillery supply system.)	As in 1895-96. ..	The Waleispet, Arcot, Vellore, Wandiwash, Chittoor, Polur and Chendragiritaluks and the Arni Jughir, Kalahasti, Tiruttani and Puttur divisions (eight taluks and four divisions). The whole district.	The whole district. ..	The Palmaner taluk and the Punganur and Kangundi divisions (one taluk and two divisions under the ordinary renting system). The rest of the district (eight taluks and four divisions under the tree-tax system).	The whole district (under the tree-tax system.)		
South Arcot ..		...	The whole district. 1895-96.	As in 1895-96.	The towns of Tindivanam, Morvanam, Gingee, Villupuram, Cuddalore, Panruti, Tiruvannamalai, Chengam, Tirukkoyilur, Kalakurohi, Chidambaram, Bhuvanagiri, Porto Novo, Mannargudi, Vridhachalam, Tittagudi, Vanur, Kiranur and Ariasgothi (nineteen towns and hamlets under the private distillery supply system).	The whole district except the Minner Tiruvannam taluk, the Vanur, Vikravandi, and Valanur taluks, the private distillery supply system).	As in 1895-96 ..	As in 1895-96 ..	The whole district ..	As in 1895-96.		
Tanjore ..		..	The whole district. 1895-96.	As in 1895-96.	The whole district excluding the Pattukkottai taluk.	The whole district (under the private distillery supply system).	The whole district.	As in 1895-96 ..	The whole district ..	As in 1895-96.		

APPENDIX A—(ABSTRACT)—*cont.*
Statement showing the progress made in 1896-97 as compared with 1895-96 in introducing the several improved methods of administration for country spirits and toddy—*cont.*

Districts.	ARRACK.					TODDY.				
	Contract distillery supply system.		Private distillery supply system.		System of independent sale of shops.		Tree-tax system.		System of independent sale of shops.	
	1895-96.	1896-97.	1895-96.	1896-97.	1895-96.	1896-97.	1895-96.	1896-97.	1895-96.	1896-97.
1	2	3	4	5	6	7	8	9	10	11
Trichinopoly ..	..	..	The whole district.	As in 1895-96.	The whole district (under the private distillery supply system).	As in 1895-96	The whole district.	As in 1895-96	The whole district	As in 1895-96.
Madura ..	..	..	The whole district, also the Periyár project camps.	The whole district.	The Madurai, Tirumangalam and the towns of Melúr, Sivaganga, Rannad, Devakóttai, Tiruvadanai, Kamuthi, Paramagudi, Palni and Periyakulam (three taluks and nine towns under the private distillery supply system), also the Periyár project camps.	<i>The whole district</i> (under the private distillery supply system).	The whole district.	As in 1895-96	The whole district	As in 1895-96.
Tinnevelly ..	..	..	The whole district.	As in 1895-96.	The whole district (under the private distillery supply system).	As in 1895-96	The whole district.	As in 1895-96	The whole district	As in 1895-96.
Coimbatore ..	..	..	The whole district.	As in 1895-96.	The whole district (under the private distillery supply system).	As in 1895-96	The whole district except the Kollegal taluk and the Telávádi firka of the Satyamangalam taluk.	As in 1895-96	The Kollegal taluk and the Telávádi firka of the Satyamangalam taluk (under the ordinary renting system). The rest of the district (under the tree-tax system).	As in 1895-96.

APPENDIX A—(ABSTRACT)—*cont.*
Statement showing the progress made in 1896-97 as compared with 1895-96 in introducing the several improved methods of administration for country spirits and toddy—*cont.*

Districts.	ARRACK.				TODDY.			
	Contract distillery supply system.		Private distillery supply system.		System of independent sale of shops.		System of independent sale of shops.	
	1895-96.		1895-96.		1895-96.		1895-96.	
	2	3	4	5	6	7	8	9
1 Nilgiris	..	..	The whole district (under the private supply system).	As in 1895-96.	As in 1895-96.	As in 1895-96.	..	No toddy revenue is raised in this district.
2 Salem	..	..	The whole district.	As in 1895-96.	As in 1895-96.	As in 1895-96.	..	The whole district .. As in 1895-96.
3 South Canara	..	As in 1895-96.	..	..	As in 1895-96.	As in 1895-96.	..	The whole district .. As in 1895-96.
4 Malabar	The Chirakkal, Kottayam, Kurumbur, Ponnani, Walavanad (excluding the Attapadi valley) and the Pulghat taluks.	As in 1895-96.	The Wynad taluk.	As in 1895-96.	As in 1895-96.	As in 1895-96.	..	The whole district exclusive of the Wynad taluk, the Attapadi valley of the Walavanad taluk, Anjengo, Tangasseri and the seventeen outlying pattams of British Cochin (under the tree-tax system).

APPENDIX B.

STATEMENT showing the number of Arrack and Toddy rent areas sold and of Arrack and Toddy Shops opened in the several districts during the years 1895-96 and 1896-97.

Districts.		ARRACK.							
		Shops separately sold.		Vend areas.				Total number of shops.	
				Number.		Shops.			
		1895-96.	1896-97.	1895-96.	1896-97.	1895-96.	1896-97.	1895-96.	1896-97.
1	2	3	4	5	6	7	8	9	
1. Ganjám	32	65	38	38	601	539	633	604	
2. Vizagapatam	39	57	22	23	198	199	237	256	
3. Gó dá va ri	..	..	81	86	1,349	1,276	1,349	1,276	
4. Kistna	32	36	184	59	1,203	985	1,235	1,021	
5. Nellore	58	291	40	16	255	84	313	375	
6. Cuddapah	244	636	25	4	359	33	603	569	
7. Anantapur	16	275	24	3	316	13	332	288	
8. Bellary	60	203	26	5	171	15	231	218	
9. Kurnool	46	423	30	..	392	..	428	423	
10. Madras	109	109	..	..	..	..	109	109	
11. Chingleput	226	227	..	..	..	..	226	227	
12. North Arcot	605	619	..	..	..	..	605	619	
13. South Arcot	108	763	27	6	956	133	1,064	896	
14. Tanjore	232	222	2	..	6	..	238	222	
15. Trichinopoly	255	261	..	..	..	..	255	261	
16. Madura	165	457	29	..	316	..	481	457	
17. Tinnevelly	319	329	..	..	..	..	319	329	
18. Coimbatore	571	550	..	..	..	..	571	550	
19. The Nilgiris	31	31	..	..	..	..	31	31	
20. Salem	485	494	..	..	..	..	485	494	
21. South Canara	785	759	..	..	..	..	785	759	
22. Malabar	649	675*	3	5	72	81	721	† 656	
Total	5,067	(a) 7,282	536	(a) 240	6,194	3,358	11,261	10,640	

Districts.		TODDY.							
		Shops separately sold.		Vend areas.				Total number of shops.	
				Number.		Shops.			
		1895-96.	1896-97.	1895-96.	1896-97.	1895-96.	1896-97.	1895-96.	1896-97.
10	11	12	13	14	15	16	17		
1. Ganjám	262	393	25	..	150	..	412	393	
2. Vizagapatam	172	618	28	..	475	..	647	618	
3. Gó dá va ri	87	87	124	129	1,093	1,163	1,180	1,250	
4. Kistna	1,638	1,347	6	..	101	..	1,739	1,347	
5. Nellore	560	861	24	..	308	..	868	861	
6. Cuddapah	219	628	28	..	510	..	729	628	
7. Anantapur	757	743	..	..	..	..	757	743	
8. Bellary	161	574	61	..	414	..	575	574	
9. Kurnool	957	912	..	..	..	..	957	912	
10. Madras	474	472	..	..	..	..	474	472	
11. Chingleput	467	466	..	..	..	..	467	466	
12. North Arcot	1,193	1,151	..	..	..	..	1,193	1,151	
13. South Arcot	471	473	..	..	..	..	471	473	
14. Tanjore	2,074	2,069	..	..	..	..	2,074	2,069	
15. Trichinopoly	268	268	..	..	..	..	268	268	
16. Madura	906	939	..	..	..	..	906	939	
17. Tinnevelly	778	769	..	..	..	..	778	769	
18. Coimbatore	925	930	..	..	..	..	925	930	
19. The Nilgiris	..	..	..	..	..	..	..	..	
20. Salem	956	938	..	..	..	..	956	938	
21. South Canara	1,277	1,285	..	..	..	..	1,277	1,285	
22. Malabar	1,310	1,329	..	..	..	..	1,310	1,329	
Total	15,912	(b) 17,252	296	(b) 129	3,051	1,163	18,963	18,415	

* Represent manufacturing areas.

† Includes four shops for the sale of both arrack and toddy opened during the year in the outlying pattams of British Cochin.

(a) The increase in the number of shops sold separately and the decrease in the number of vend areas are due to the further extension of the independent shop system to seven towns in Ganjām, one taluk and four towns in Vizagapatam, five taluks and two divisions in Nellore, six taluks in Cuddapah, seven taluks in Anantapur, five taluks and fourteen towns in Bellary, the whole of Kurnool, the whole of South Arcot except a few portions adjoining the French territory, one taluk in Tanjore and three taluks and two zamindaris in Madura, and in Kistna to the reduction of the number of vend areas in the Bapatla taluk on the introduction of the excise system into it.

(b) The increase in the number of shops sold separately and the decrease in the number of vend areas are due to the introduction of the system of separate sale of shops under the tree-tax system into the remaining ordinary tracts of Ganjām, seven taluks and four divisions in Vizagapatam (ordinary tracts), two taluks in Kistna, four taluks and three divisions in Nellore, and eight taluks in Cuddapah; and to the introduction of the system of separate sale of shops into the whole of Bellary under the ordinary renting system.

APPENDIX C.
STATEMENT showing the consumption of country spirits, distribution of shops, &c., in the several taluks and towns during the year 1896-97.

Taluk and towns.	Popula- tion as per census of 1891.	Area.	Number of shops opened.	CONSUMPTION.				Con- sumption per head (at proof).	Sales per shop (at proof).	Square miles per shop.	Popula- tion per shop.	REPORTED AVERAGE SELLING PRICE PER GALLON OF			Remarks.
				20° under- proof.	30° under- proof.	60° under- proof.	Total reduced to proof strength.					20° under- proof.	30° under- proof.	60° under- proof.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
GANJAM DISTRICT.															
Excise—Contract Distillery Supply System.															
Tracts in which shops were not sold separately.															
Berhampur taluk	620,247	1,762	872	8	4,918	37,702	18,530	·030	50	4.7	1,667	5 6 0	3 13 9	2 5 4	
Goomsur "	300,984	1,619	77	..	1,027	6,020	3,127	·010	41	21.0	3,909	..	3 14 7	2 10 10	
Chitacole "	559,793	1,323	85	..	2,045	7,041	4,256	·008	50	15.6	6,586	6 0 0	5 5 3	4 2 4	
Parlakimedi taluk	18,388	358	5	..	4	210	86	·005	17	71.6	3,578	..	4 8 0	2 4 0	
Total ..	1,499,412	5,062	539	18	7,994	50,970	25,999	·017	48	9.4	2,782	5 11 6	4 2 3	2 9 10	
Tracts in which shops were sold separately.															
Berhampur taluk—															
Berhampur town	36,259	5	11	50	12,039	4,806	10,390	·287	945	0.5	3,296	4 6 5	3 0 0	2 0 0	
Gopalpur "	2,865	1	6	23	1,061	8,064	3,987	1.392	665	0.2	478	3 14 7	2 13 3	1 10 9	
Chatrapur "	2,501	1	6	48	668	7,733	3,599	1.389	600	0.2	432	3 12 0	2 11 2	1 8 7	
Ichchhapuram, "	5,911	6	6	12	835	6,450	3,167	·536	528	1.0	985	6 0 0	2 15 6	2 14 1	
Sompeta "	5,619	2	7	..	326	4,161	1,893	·337	270	0.3	803	..	4 1 9	2 5 2	
Goomsur taluk—															
Aska town	4,265	1	4	..	726	2,522	1,517	·356	379	0.3	1,066	..	3 0 0	2 0 0	
Bellugonta "	2,283	1	4	..	8	475	195	·087	49	0.3	559	..	4 2 0	2 12 10	
Russellkonda "	3,412	0.17	5	..	701	4,985	2,489	·729	498	0.03	682	4 7 0	3 0 0	1 15 1	
Chitacole taluk—															
Chitacole town	24,082	3	10	38	4,562	7,207	6,107	·254	611	0.3	2,406	5 4 0	3 11 8	2 6 4	
Calingapatam, "	4,844	2	1	..	206	1,794	862	·178	862	2.0	4,844	..	4 5 8	2 13 4	
Parlakimedi "	16,390	2	5	..	141	3,482	1,491	·091	298	0.4	3,278	..	4 8 0	3 0 0	
Total ..	108,453	24	65	176	21,203	51,679	35,697	·329	549	0.4	1,669	4 7 3	3 2 2	2 15 2	
Grand Total ..	1,607,867	5,086	604	194	29,257	102,652	61,696	·038	102	8.4	2,662	4 9 1	3 7 0	2 4 6	

APPENDIX C—cont.
Statement showing the consumption of Country Spirits, distribution of Shops, &c., in the several Taluks and Towns during the year 1896-97—cont.

Taluk and towns.	Population as per census of 1891.	Area.	Number of shops opened.	CONSUMPTION.					Consump- tion per head (at proof).	Sales per shop (at proof).	Square miles per shop.	Popula- tion per shop.	REPORTED AVERAGE SELLING PRICE PER GALLON OF			Remarks.
				20° under- proof.	30° under- proof.	60° under- proof.	Total reduced to proof strength.	20° under- proof.					30° under- proof.	60° under- proof.		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	

VIZAGAPATAM DISTRICT.															
Excise—Contract Distillery Supply System.															
	sq. mls.	GALS.	GALS.	GALS.	GALS.	GALS.	GALS.	GALS.	GALS.	GALS.	GALS.	RS. A. P.	RS. A. P.	RS. A. P.	
<i>Tracts in which shops were not sold separately.</i>															
Golgonda taluk	523	9	..	825	..	577	-005	64	58.1	12,582	..	3 9 8	..		
Sarvasiddhi "	356	15	..	1,747	..	1,223	-008	82	23.7	9,911	..	3 15 8	..		
Anakapalle "	278	13	..	1,590	..	1,113	-009	86	21.4	9,806	..	3 2 0	..		
Bimlipatam "	206	13	..	2,465	..	1,726	-016	133	15.8	8,114	..	3 11 10	..		
Vizianagaram "	292	7	..	515	..	360	-003	51	41.7	19,397	..	4 0 0	..		
Chipurupalle "	547	19	..	1,698	..	1,189	-008	63	28.8	8,114	..	4 0 0	..		
Viravilli "	424	29	..	4,081	..	2,857	-014	99	14.6	6,823	..	4 5 9	..		
Sringavarapukota taluk	129,323	274	..	1,876	..	1,173	-009	69	16.1	7,607	..	3 13 1	..		
Gajapatnam "	123,796	333	19	10	675	725	-006	41	17.5	6,516	5 0 0	4 8 0	..	3 0 10	
Palkonda taluk	198,454	331	23	..	285	1,660	-004	38	14.4	8,628	..	4 6 1	..	2 12 5	
Sifra "	83,699	180	10	..	200	3,350	-018	148	18.0	8,370	..	4 8 0	..	2 14 7	
Bobbili "	128,785	268	10	..	1,555	850	-011	143	26.8	12,879	..	3 15 2	..	2 14 8	
Parvatipuram taluk	109,185	401	15	..	449	2,399	-012	85	26.7	7,279	..	4 3 0	..	2 11 8	
Total ..	1,755,920	4,413	199	10	17,761	8,984	-009	81	22.2	8,824	5 0 0	3 14 9	2 13 7		
<i>Tracts in which shops were sold separately.</i>															
Vizagapatam taluk	173	23	238	40,018	4	28,205	-290	1,226	7.5	4,230	4 0 0	3 8 0	2 0 0		
Golgonda taluk—															
Narasapatnam town	5,279	3	..	2,285	..	1,600	-303	533	0.7	1,760	..	3 8 0	..		
Sarvasiddhi taluk—															
Ellamanchili town	6,296	4	2	..	1,015	..	-113	355	2.0	3,148	..	3 8 0	..		
Anakapalle taluk—															
Anakapalle town	17,010	12	4	30	3,610	2,551	-150	638	3.0	4,253	4 0 0	3 8 0	..		
Kasimkota "	7,672	7	2	..	968	678	-088	339	3.5	3,836	..	3 8 0	..		
Bimlipatam taluk—															
Vizianagaram town	9,827	1	7	..	8,796	..	-627	880	0.1	1,404	..	3 8 0	..		
Vizianagaram taluk—															
Vizianagaram town	30,881	2	10	216	22,650	..	-519	1,603	0.2	3,088	4 0 0	3 8 0	..		
Chipurupalle taluk—															
Chipurupalle town	2,658	2	2	..	483	358	-135	179	1.0	1,329	..	3 8 0	2 0 0		
Chipurupalle taluk—															
Palkonda taluk—															
Palkonda town	10,367	3	4	..	60	4,196	-166	430	0.8	2,592	..	3 8 0	2 0 0		
Total ..	187,291	206	57	484	79,885	4,250	-310	1,018	3.6	3,286	4 0 0	3 8 0	2 0 0		
Grand Total	1,943,211	4,619	256	494	97,646	13,234	-038	289	18.0	7,591	4 0 4	3 9 3	2 9 3		

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APPENDIX C—cont.

Statement showing the consumption of Country Spirits, distribution of Shops, &c., in the several Taluks and Towns during the year 1896-97—cont.

Taluka and towns.	Popula- tion as per census of 1891.	Area.	Number of shops opened.	Consumption.					Con- sump- tion per head (at proof).	Sales per shop (at proof).	Square miles per shop.	Popula- tion per shop.	Reported Average Selling Price per Gallon of				Remarks.
				20° under- proof.	30° under- proof.	60° under- proof.	70° under- proof.	Total reduced to proof strength.					20° under- proof.	30° under- proof.	60° under- proof.	70° under- proof.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
GODAVARI DISTRICT.																	
Renting System.																	
Ramachandrapuram taluk.	261,194	399	176	..	..	18,138	36,211	18,118	0.09	103	2.3	1,484	..	..	1 8 0	1 4 0	..
Amulapuram taluk ..	256,081	506	142	..	..	20,369	..	8,148	0.02	57	3.6	1,803	..	..	1 8 0	..	..
Narsapur ..	230,325	437	135	..	..	..	43,664	13,099	0.07	97	3.2	1,706	..	..	..	1 2 0	..
Elhimavaram ..	121,994	321	85	..	..	..	38,035	11,410	0.04	134	3.8	1,435	..	..	..	1 2 0	..
Tanuku ..	204,048	371	148	..	..	..	66,169	18,551	0.06	132	2.6	1,379	..	..	1 8 0	1 12 0	..
Cocanada division ..	120,907	190	69	..	..	..	52,722	16,197	0.14	235	2.8	1,752	..	..	..	1 8 0	..
Rajahmundry taluk..	145,139	412	83	160	39	..	67,708	20,467	0.11	247	5.0	1,749	7 8 0	4 12 0	1 8 0	1 2 3	..
Podapuram ..	137,688	428	107	..	..	..	20,244	6,087	0.04	57	4.0	1,287	..	..	1 8 0	1 2 0	..
Ellore ..	171,985	729	121	348	..	..	126,886	38,344	0.23	317	6.0	1,421	6 0 0	..	..	1 2 0	..
Yerragudem ..	131,688	470	117	..	..	..	61,329	18,399	0.10	157	4.0	1,125	..	..	1 8 0	1 2 0	..
Pithapuram division.	83,824	192	40	..	..	..	11,759	4,005	0.08	100	4.8	2,086	..	..	2 4 0	..	..
Tuni ..	81,601	320	26	..	..	..	1,752	0.01	67	12.3	3,139	..	..	..	..	1 2 0	..
Polavaram ..	13,375	57	23	..	..	..	6,032	1,810	0.15	79	2.5	682	..	..	..	1 2 0	..
Chodavaram ..	2,963	6	4	..	..	..	725	217	0.07	54	1.5	741	..	..	..	..	..
Yellavaram ..	600	5	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Total ..	1,963,442	4,843	1,276	508	39	45,064	530,484	177,604	0.09	139	3.8	1,539	6 12 0	4 12 0	1 9 2	1 3 3	..

KISTNA DISTRICT.

Renting System.

	sq. mls.	gals.	gals.	gals.	gals.	gals.	gals.	gals.	gals.	gals.	gals.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Tapatta taluk (1st half-year).	181,940	32	..	..	20,940	6,012	-0.33	188	21.2	5,686	..	..	..	1 5 0	..
Munagala and Linga- giri zamindaris.	39,128	14	117	782	144	..	699	50	7.1	2,795	3 6 10	3 0 0	2 4 0	..	..
Total ..	221,068	46	117	782	144	20,940	6,711	146	16.9	4,806	3 6 10	3 0 0	2 4 0	1 5 0	..

* No shops were opened in 1896-97.

Statement showing the consumption of Country Spirits, distribution of Shops, &c., in the several Taluks and Towns during the year 1896-97—cont.

Taluka and towns.		Popula- tion as per census of 1891.	Area.	Number of shops opened.	CONSUMPTION.				Con- sump- tion per head (at proof).	Sales per shop (at proof).	Square miles per shop.	Popula- tion per shop.	REPORTED AVERAGE SELLING PRICE PER GALLON OF				Remarks.	
1	2				3	4	5	6					7	8	9	10		11
KISTNA DISTRICT—cont.																		
Excise—Contract Distillery Supply System.																		
Towns in which shops were not sold separately.	sq. mls.				GALLS.	GALLS.	GALLS.	GALLS.	GALLS.	GALLS.		RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	
Tenali taluk ..	222,757	644	126	10	6,962	6,722	..	7,570	0.04	60	5.1	1,768	7 8 0	5 1 9	3 4 0	..	..	
Bapatla taluk (2nd half-year).	181,940	679	97	32	4,866	3,810	..	4,966	0.07	51	7.0	1,876	7 8 0	6 0 0	3 12 0	..	..	
Sattenapalle taluk ..	138,617	714	92	..	11,829	..	..	8,280	0.06	90	7.8	1,507	..	5 2 2	..	..	..	
Guntur taluk ..	143,458	487	76	..	11,395	..	..	7,977	0.06	105	6.4	1,888	..	5 3 6	..	..	..	
Bezwada "	85,736	423	46	..	5,784	..	..	4,049	0.07	88	9.2	1,864	..	4 13 5	..	..	..	
Nandigama taluk (ex- cluding the Muna- gala and Lingagiri zamindaris).	74,792	536	54	..	6,375	..	..	4,462	0.06	83	9.9	1,385	..	4 10 3	..	..	..	
Nuzvid division ..	145,991	688	88	..	5,259	..	..	3,651	0.05	42	7.8	1,659	..	4 13 0	..	..	..	
Tiruvur "	61,118	324	26	..	1,892	..	..	1,324	0.02	51	12.5	2,351	..	4 12 10	..	..	..	
Palnad taluk ..	142,011	1,066	80	..	8,160	..	..	6,712	0.04	71	13.3	1,775	..	5 10 2	..	..	..	
Narasaraopet taluk ..	151,068	706	82	..	8,721	..	..	6,105	0.04	74	8.6	1,842	..	5 3 5	..	..	..	
Vinukonda "	75,534	629	24	..	1,514	..	..	1,080	0.14	44	26.2	3,147	..	5 4 2	..	..	..	
Gudivada "	113,578	587	75	..	5,288	..	..	3,702	0.03	49	7.8	1,514	..	5 1 1	..	..	..	
Bandur taluk (2nd half-year).	151,255	727	73	10	783	2,274	..	1,466	0.10	20	10.0	2,072	6 0 0	4 15 0	2 13 4	..	..	
Total ..	1,687,855	8,210	939	52	78,828	12,806	..	60,344	0.06	64	8.7	1,798	6 1 5	5 2 7	3 6 6	..	..	
Towns in which shops were sold separately.																		
Guntur taluk—	23,359	13	4	4,749	1,637	..	..	4,875	0.09	1,219	3.3	5,840	6 5 2	7 8 0	..	..	..	
Bezwada taluk—	20,741	4	6	8,501	200	..	..	6,941	0.35	1,157	0.7	3,457	6 5 8	6 0 0	..	..	..	
Nandigama taluk—	3,064	11	1	..	150	..	..	105	0.04	105	11.0	3,064	..	5 4 0	..	..	..	
Narasaraopet town ..	9,717	14	3	..	2,501	..	..	1,791	0.18	597	4.7	3,239	6 12 0	6 0 11	..	..	..	
Jaggayyapeta town.																		
Nuzvid taluk—	7,637	6	4	..	2,078	..	..	1,455	0.19	384	1.5	1,909	..	5 4 0	..	..	..	
Vinukonda taluk—	6,911	14	2	..	952	..	..	666	0.09	333	7.0	3,456	..	5 9 3	..	..	..	
Narasaraopet taluk—	5,309	6	2	..	1,040	..	..	728	0.13	364	3.0	2,655	..	5 11 1	..	..	..	
Gudivada taluk—	4,732	8	2	..	588	..	..	412	0.07	206	4.0	2,366	..	5 1 11	..	..	..	
Bandur taluk—	38,809	4	8	12,979	50	..	..	10,418	0.28	1,302	0.5	4,851	6 5 4	5 4 0	..	..	..	
Masulipatnam town.	4,710	3	2	..	161	..	..	143	0.03	72	1.5	2,370	..	5 4 0	3 0 0	..	..	
Pelana "	3,580	4	2	..	206	..	..	144	0.04	72	2.0	1,790	..	5 4 0	..	..	..	
Gudur "																		
Bandur taluk (1st-half year).	159,575	(a) 734	(a) 127	..	786	645	..	2,508	0.16	20	5.8	1,268	..	4 7 9	2 3 10	1 14 9	..	
Total ..	128,599	87	35	26,279	10,249	721	..	5,667	0.25	839	2.4	3,572	6 5 3	6 2 5	2 5 3	1 14 9	..	
Grand Total ..	1,816,454	8,207	975	26,331	89,077	13,527	..	5,667	0.06	93	8.5	1,863	6 5 2	5 3 10	3 5 4	1 14 9	..	

(a) Not included in the total of tracts in which shops were sold separately.

APPENDIX C—cont.
Statement showing the consumption of Country Spirits, distribution of Shops, &c., in the several Taluks and Towns during the year 1896-97—cont.

Taluks and towns.	Popula- tion as per census of 1891.	Area.	Number of shops opened.	CONSUMPTION.				Con- sumption per head (at proof).	Sales per shop (at proof).	Square miles per shop.	Popula- tion per shop.	REPORTED AVERAGE SELLING PRICE PER GALLON OF			Remarks.
				20° under- proof.	30° under- proof.	60° under- proof.	Total reduced to proof strength.					20° under- proof.	30° under- proof.	60° under- proof.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16

NELLORE DISTRICT.															
Excise—Private Distillery Supply System.															
Tracts in which shops were not sold separately.	SQ. MLS.	GALS.	GALS.	GALS.	GALS.	GALS.	GALS.	GALS.	GALS.	GALS.	GALS.	GALS.	GALS.	GALS.	RS. A. P.
Rapur taluk	58,094	580	6	..	676	..	..	473	..008	79	96.7	9,682	..	6 0 0	..
Atmakur taluk	96,712	622	16	..	1,224	..	..	857	..009	54	38.9	6,045	..	6 0 0	..
Udayagiri taluk	95,814	867	21	..	610	..	..	427	..004	20	41.3	4,564	..	6 0 0	..
Kanigiri "	127,512	1,001	15	..	729	..	..	510	..004	34	66.7	8,501	..	6 8 0	..
Darsi division	84,631	616	14	..	1,603	..	..	1,122	..013	80	44.0	6,045	..	5 14 1	..
Podili "	68,466	564	12	..	547	..	..	383	..006	32	47.0	5,706	..	6 8 0	..
Total	531,259	4,250	84	..	5,389	..	..	3,772	..007	45	50.6	6,325	..	6 2 4	..
Tracts in which shops were sold separately.															
Nellore taluk	197,912	638	82	..	24,497	..	..	17,148	..087	209	7.8	2,414	..	5 2 0	..
Gaddur "	136,009	910	56	..	7,110	..	..	4,977	..037	89	16.8	2,429	..	5 13 5	..
Rapur taluk—															
Rapur town	3,217	16	1	..	248	..	..	174	..054	174	16.0	3,217	..	6 0 0	..
Atmakur taluk—															
Atmakur town	4,442	18	1	..	313	..	..	219	..049	219	18.0	4,442	..	6 0 0	..
Kavali taluk	83,109	548	22	..	3,559	..	..	2,491	..030	113	24.9	3,778	..	6 0 0	..
Udayagiri taluk—															
Udayagiri town	4,383	4	1	..	151	..	..	106	..024	106	4.0	4,383	..	6 0 0	..
Kandukur taluk	148,475	787	29	..	3,586	..	..	2,510	..017	87	27.1	5,120	..	6 0 0	..
Kanigiri taluk—															
Kanigiri town	3,710	13	1	..	255	..	..	179	..048	179	13.0	3,710	..	6 8 0	..
Ongole taluk	225,240	797	69	..	9,717	..	..	6,802	..030	99	11.6	3,264	..	5 5 11	..
Venkatagiri division	66,387	426	11	..	1,756	..	..	1,229	..022	112	38.7	5,126	..	5 15 10	..
Polar division	69,593	858	18	..	4,556	..	..	3,189	..046	177	19.9	3,866	..	5 4 6	..
Total	932,477	4,515	291	..	55,748	..	..	39,024	..042	134	15.5	3,204	..	5 13 3	..
Grand Total	1,463,736	8,765	375	..	61,137	..	..	42,796	..029	114	23.4	3,903	..	5 15 1	..

APPENDIX C—cont.

Statement showing the consumption of Country Spirits, distribution of Shops, &c., in the several Taluks and Towns during the year 1896-97—cont.

Taluks and towns.	Popula- tion as per census of 1891.	Area.	Number of shops opened.	CONSUMPTION.				Con- sumption per head (at proof).	Sales per shop (at proof).	Square miles per shop.	Popula- tion per shop.	REPORTED AVERAGE SELLING PRICE PER GALLON OF			Remarks.
				20° under- proof.	30° under- proof.	60° under- proof.	Total reduced to proof strength.					20° under- proof.	30° under- proof.	60° under- proof.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
CUDDAPAH DISTRICT.															
Excise—Private Distillery Supply System.															
Tracts in which shops were not sold separately.															
Badvel Taluk	93,152	755	26		1,601		1,283	0.14	49	29.0	2,583	6 0 0	6 0 0	..	
Cuddapah taluk—															
Cuddapah town..	17,379	3	7		5,081		3,568	0.28	565	0.4	2,483	6 0 0	5 0 0	..	
Total ..	110,531	758	33		6,682		5,241	0.47	159	23.0	3,549	6 0 0	5 3 10	..	
Tracts in which shops were sold separately.															
Sidhout taluk	66,810	606	20		577		1,810	0.27	91	30.3	3,341	6 0 0	6 0 0	..	
Pullampet "	149,109	979	55		5,028		3,901	0.26	71	17.8	2,711	6 0 0	5 to 6 Rs	..	
Proddatur "	98,418	478	65		4,397		3,647	0.37	56	7.4	1,514	7 0 0	6 8 0	..	
Pulivendla "	105,842	701	62		3,220		2,614	0.25	42	11.3	1,707	5 0 0	5 0 0	..	
Ravachoti "	113,236	997	41		2,141		1,836	0.16	45	24.3	2,762	7 0 0	6 8 0	..	
Kadiri "	134,915	1,158	82		2,236		2,818	0.21	34	14.1	1,645	4 12 0	3 12 0	..	
Cuddapah "	137,520	761	67		1,735		4,567	0.34	70	11.4	2,653	6 0 0	6 0 0	..	
Vayalpad "	127,043	831	49		2,830		2,563	0.23	58	17.0	2,593	4 8 0	4 4 0	..	
Madanapalle "	127,352	837	20		2,450		3,192	0.17	110	41.9	6,368	6 0 0	4 12 0	..	
Jammalamadugu taluk ..	101,296	616	75		4,328		3,508	0.35	47	8.2	1,350	7 8 10	7 6 0	..	
Total ..	1,131,541	7,964	536		10,758		29,856	0.26	56	14.9	2,167	6 1 1	4 15 8	..	
Grand Total ..	1,272,072	8,722	569		17,440		35,037	0.38	62	15.3	2,236	5 15 3	5 7 10	..	
ANANTAPUR DISTRICT.															
Excise—Private Distillery Supply System.															
Tracts in which shops were not sold separately.															
Madakasira taluk	63,097	430	13		496		406	0.06	31	33.1	4,854	5 6 0	4 14 1	..	
Tracts in which shops were sold separately.															
Anantapur taluk	104,494	799	32		2,398		1,720	0.16	54	25.0	3,265	6 11 3	5 15 10	..	
Gooty "	42,917	1,052	78		3,165		4,803	0.34	62	13.5	1,832	5 15 7	6 0 9	..	
Tadipatri "	112,658	641	70		3,234		3,234	0.29	46	9.2	1,609	6 12 0	6 0 0	..	
Dharmavaram "	166,137	611	37		838		1,123	0.17	30	16.5	1,787	6 0 0	6 0 0	..	
Penukonda "	81,103	647	35		1,032		1,495	0.18	43	18.5	2,317	6 0 0	5 12 4	..	
Hindupur "	80,847	481	10		530		371	0.05	37	48.1	8,085	..	6 0 0	..	
Kalyandurg taluk	71,837	791	12		413		405	0.06	34	65.9	5,986	6 0 0	6 0 0	..	
Madakasira taluk—															
Madakasira town	4,896	9	1		259		181	0.37	181	9.0	4,896	..	6 0 0	..	
Total ..	664,837	6,031	275		8,724		13,332	0.20	48	18.3	2,418	6 4 10	5 15 10	..	
Grand Total ..	727,984	5,461	283		9,220		13,738	0.19	48	19.0	2,528	6 1 5	5 13 8	..	

Statement showing the consumption of Country Spirits, distribution of Shops, &c., in the several Taluks and Towns during the year 1896-97—cont.

Taluk and towns.	Popula- tion as per census of 1891.	Area.	Number of shops opened.	CONSUMPTION.				Con- sumption per head (at proof).	Sales per shop (at proof).	Square miles per shop.	Popula- tion per shop.	REPORTED AVERAGE SELLING PRICE PER GALLON OF				Remarks.
				20° under- proof.	30° under- proof.	60° under- proof.	Total reduced to proof strength.					20° under- proof.	30° under- proof.	60° under- proof.		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	
BELLARY DISTRICT.																
Excise — Private Distillery Supply System.																
Tracts in which shops were not sold separately.																
Kudligi taluk ..	78,039	798	1	..	84	..	59	..001	59	798.0	78,039	..	6 8 0	..	..	
Madagalli taluk ..	76,517	403	3	..	156	..	109	..001	36	164.3	25,506	..	6 0 0	..	..	
Harpanahalli taluk ..	73,632	579	11	..	471	..	330	..004	30	52.6	6,694	..	7 0 0	..	..	
Total ..	228,188	1,810	15	..	711	..	498	..002	33	122.7	16,213	..	6 11 7	..	..	
Tracts in which shops were sold separately.																
Bellary taluk ..	180,353	961	57	594	26,912	..	19,814	..107	335	16.9	3,164	6 0 0	5 10 0	..	..	
Hospet ..	92,512	540	20	52	2,927	..	2,090	..023	105	27.0	4,626	6 0 0	5 1 7	..	..	
Adani ..	160,795	839	39	3,180	30,84	..	4,703	..029	121	21.5	4,123	6 0 0	5 13 11	..	..	
Alur ..	88,058	686	42	364	2,803	..	2,253	..026	64	16.3	2,037	6 0 0	6 0 0	..	..	
Ravadrug ..	78,366	712	27	..	1,324	..	927	..012	34	26.4	2,902	..	5 15 4	..	..	
Kudligi taluk —																
Kudligi town ..	3,313	9	1	..	278	..	195	..058	195	9.0	3,843	..	6 8 0	..	..	
Kotturu ..	6,136	15	1	..	90	..	63	..010	63	15.0	6,136	..	6 8 0	..	..	
Hansa ..	1,315	6	1	..	22	..	15	..011	15	6.0	1,345	..	5 0 0	..	..	
Tulshali ..	1,632	9	1	..	4	..	3	..002	6	9.0	1,632	..	5 0 0	..	..	
Oojini ..	2,999	17	1	..	82	..	57	..019	57	17.0	2,999	..	6 8 0	..	..	
Benimarahalli town.	802	9	1	..	9	..	6	..007	6	9.0	802	..	6 8 0	..	..	
Madagalli taluk —																
Huvindagalli town ..	4,441	8	1	..	118	..	83	..019	83	8.0	4,441	..	6 0 0	..	..	
Hampesagar ..	3,713	7	1	..	206	..	144	..039	144	7.0	3,713	..	6 0 0	..	..	
Hirehadagalli ..	3,118	9	1	..	101	..	71	..023	71	9.0	3,118	..	6 0 0	..	..	
Bennikal ..	1,378	7	1	..	25	..	18	..013	18	7.0	1,378	..	6 0 0	..	..	
Iyali ..	2,160	11	..	..	..	..	..	..021	..	..	2,209	..	6 0 0	..	..	
Sagi ..	2,209	13	1	..	66	..	46	..006	..	..	2,209	..	6 0 0	..	..	
Kattebennur ..	1,164	8	1	..	10	..	7	..006	..	..	1,164	..	6 0 0	..	..	
Nylar ..	2,750	7	..	..	..	..	..	..016	..	..	2,750	..	6 0 0	..	..	
Holalu ..	2,572	12	1	..	58	..	41	..018	..	..	2,572	..	6 0 0	..	..	
Harkanahala ..	1,013	9	1	..	27	..	19	..018	..	..	1,043	..	6 0 0	..	..	
Hyaroti ..	884	15	1	..	16	..	11	..012	..	..	884	..	6 0 0	..	..	
Magalam ..	2,091	16	1	..	22	..	15	..007	..	..	2,091	..	6 0 0	..	..	
Harpanahalli taluk —																
Harpanahalli town ..	7,812	18	1	..	243	..	170	..032	..	..	7,812	..	7 0 0	..	..	
Kulshali ..	707	6	1	..	7	..	5	..007	..	..	707	..	7 0 0	..	..	
Total ..	632,503	3,949	203	4,190	38,434	..	30,256	..046	149	19.5	3,214	6 0 0	5 12 7	..	..	
Grand Total ..	880,691	5,789	218	4,190	39,145	..	30,754	..035	141	20.6	4,040	6 0 0	5 13 4	..	..	

Statement showing the consumption of Country Spirits, distribution of Shops, &c., in the several Taluks and Towns during the year 1896-97—cont.

Taluk and towns.	Popula- tion as per census of 1891.	Area.	Number of shops opened.	CONSUMPTION.				Con- sumption per head (at proof).	Sales per shop (at proof).	Square miles per shop.	Popula- tion per shop.	REPORTED AVERAGE SELLING PRICE PER GALLON OF				Remarks.
				20° under- proof.	30° under- proof.	60° under- proof.	Total reduced to proof strength.					20° under- proof.	30° under- proof.	60° under- proof.		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	
KURNOOL DISTRICT.																
Private Distillery Supply System.																
Tracts in which shops were sold separately.		SQ. MLS.		GALS.	GALS.	GALS.	GALS.	GALS.				RS. A. P.	RS. A. P.	RS. A. P.		
Ramallakot taluk	124,971	846	46	4,118	29	..	3,315	..027	72	18.4	2,717	5 15 9	5 3 10	..	..	
Nandikotkur "	88,660	1,322	46	2,197	4	..	1,760	..020	38	28.7	1,925	7 2 9	6 1 1	..	..	
Nandyal "	96,292	864	57	2,944	87	..	2,381	..025	42	15.0	1,689	6 2 7	5 7 11	..	..	
Sirvel "	65,168	613	66	2,206	365	..	2,020	..031	31	9.3	987	6 3 2	5 7 3	..	..	
Koilkuntla "	86,544	572	61	1,365	39	..	1,111	..013	18	9.4	1,419	7 0 4	6 2 5	..	..	
Pathikonda "	138,703	1,134	86	3,490	555	..	3,181	..023	37	13.2	1,613	6 0 10	5 5 7	..	..	
Cumbum "	117,602	1,056	23	..	1,659	..	1,091	..009	47	45.9	5,113	..	5 8 0	..	..	
Markapur "	99,971	1,117	38	..	1,301	..	911	..009	24	29.4	2,631	..	6 0 0	..	..	
Total ..	817,911	7,514	423	16,310	3,899	..	15,770	..019	37	17.8	1,933	6 6 10	5 9 4	..	..	
MADRAS TOWN CIRCLE.																
Excise—Private Distillery Supply System.																
Tracts in which shops were sold separately.																
Madras town	452,518	29	48	640	77,644	..	54,863	..121	1,143	0.6	9,427	6 4 0	5 8 0	..	..	
Outside shops	..	..	4	..	3,693	..	2,585	..075	278	5.6	3,680	..	5 8 0	..	..	
Cantonment shops	224,472	341	54	..	6,414	..	4,490	..	..	..	..	..	5 4 0	..	..	
Rest of the Saidapet taluk.	..	..	..	..	14,094	..	9,866	..	..	..	..	..	5 4 0	..	..	
Total ..	676,990	370	109	640	101,845	..	71,804	..106	659	3.4	6,211	6 4 0	5 7 4	..	..	
CHINGLEPUT DISTRICT.																
Excise—Private Distillery Supply System.																
Tracts in which shops were sold separately.		SQ. MLS.		GALS.	GALS.	GALS.	GALS.	GALS.				RS. A. P.	RS. A. P.	RS. A. P.		
Conjeevaram taluk	218,671	514	70	28	21,641	..	15,171	..069	217	7.3	3,124	6 0 0	4 14 4	..	..	
Chingleput "	137,251	436	18	..	3,113	..	2,179	..016	121	24.2	7,627	..	5 14 3	..	..	
Madurankam "	263,137	696	18	..	2,387	..	1,671	..005	93	38.7	14,619	..	5 12 0	..	..	
Ponneri "	122,418	347	45	..	14,423	..	10,066	..082	224	7.7	2,720	..	4 12 0	..	..	
Tiruvallur "	236,939	758	76	..	8,835	..	6,185	..025	81	10.0	3,118	..	5 1 3	..	..	
Total ..	978,456	2,751	227	28	50,399	..	35,302	..036	156	12.1	4,310	6 0 0	5 4 2	..	..	

APPENDIX C—cont.

Statement showing the consumption of Country Spirits, distribution of Shops, &c., in the several Taluks and Towns during the year 1896-97—cont.

Statement showing the consumption of Country Spirits, distribution of Shops, &c., in the several Taluks and Towns.															
Taluk and towns.	Popula- tion as per census of 1891.	Area.	Number of shops opened.	CONSUMPTION.			Total reduced to proof strength.	Con- sumption per head (at proof).	Sales per shop (at proof).	Square miles per shop.	Popula- tion per shop.	REPORTED AVERAGE SELLING PRICE PER GALLON OF			Remarks.
				20° under- proof.	30° under- proof.	60° under- proof.						20° under- proof.	30° under- proof.	60° under- proof.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
NORTH ARCOT DISTRICT.															
Excise—Private Distillery Supply System.															
Tracts in which shops were sold separately.															
Walaipet taluk	239,349	484	85	184	14,425	..	10,245	-043	121	5.7	2,816	6 0 0	5 1 9	..	..
Gudiavattam "	176,709	446	61	23	6,873	..	4,834	-027	79	7.3	2,897	6 0 0	5 2 10	..	..
Wandiavath "	177,723	466	33	..	2,094	..	1,406	-008	44	14.1	6,886	..	5 2 1	..	..
Chittoor "	200,249	793	63	..	6,275	..	4,393	-022	70	12.6	3,179	..	5 14 7	..	..
Palmaner "	48,135	439	19	1,974	..	..	1,579	-033	83	23.1	2,633	6 4 5	5 2 2	..	..
Vellore "	192,937	455	60	443	17,144	..	12,355	-064	206	7.6	3,216	5 10 6	5 1 11	..	..
Arcoot "	176,878	432	47	..	7,223	..	5,056	-029	108	9.2	3,763	..	5 9 5	..	..
Kangundi division	64,032	346	13	..	3,105	..	2,192	-041	169	26.6	4,158	6 6 9	5 5 2	..	..
Polar taluk	139,709	562	48	..	3,929	..	2,750	-020	67	11.7	2,911	..	5 6 0	..	..
Punganuru division	92,023	648	19	1,664	..	..	1,342	-015	71	34.1	4,843	6 1 3	5 1 8	..	..
Arni "	91,730	180	25	..	5,229	..	3,660	-040	146	7.2	3,669	..	5 6 2	..	..
Chendragiri taluk	114,436	518	45	43	2,493	..	7,029	-061	156	12.2	2,543	6 0 0	5 10 3	..	..
Kalahasti division	81,860	624	15	..	9,993	..	1,745	-021	116	41.6	5,457	..	5 7 8	..	..
Tiruttani "	173,151	311	43	..	4,186	..	2,930	-017	63	7.2	4,027	..	5 7 7	..	..
Puttur "	153,546	632	43	39	5,874	..	4,143	-027	96	14.7	3,617	6 4 11	5 4 7	..	..
Total ..	2,114,487	7,366	619	4,398	88,858	..	65,719	-031	106	11.9	3,416	6 1 11	5 4 7	..	..
SOUTH ARCOT DISTRICT.															

SOUTH ARCOT DISTRICT.

Excise—Private Distillery Supply System.

<i>Tracts in which shops were sold separately.</i>																
Tindivanam taluk (1 firka).	50,287	129	21	..	675	..	402	-008	19	6.1	2,395	..	4 8 0	..	..	..
Villupuram " (3 firkas).	162,252	270	75	..	3,559	..	2,562	-016	34	3.6	2,163	..	4 8 0	..	..	..
Ouddalore " (2 ").	118,338	163	37	..	3,587	..	2,721	-023	74	4.4	3,198	..	4 8 4	..	..	..
Total ..	330,877	562	133	..	8,121	..	5,685	-017	43	4.2	2,488	..	4 7 5	..	..	..
<i>Tracts in which shops were sold separately.</i>																
Tindivanam taluk	285,731	687	91	..	8,626	..	6,039	-023	66	7.5	2,920	..	4 8 0	..	..	..
Tiruvannamalai "	205,403	1,010	138	..	11,426	..	8,004	-039	58	7.3	1,488	..	5 0 1	..	..	..
Tirakkoyilur "	257,132	569	109	..	8,358	..	5,858	-023	54	8.2	2,359	..	4 8 0	..	..	..
Villupuram "	139,494	238	61	..	7,077	..	4,954	-036	81	8.9	2,287	..	4 15 5	..	..	..
Vridhdachalam "	222,793	596	95	..	10,191	..	7,134	-032	75	6.3	2,345	..	5 8 0	..	..	..
Kallakurichi "	240,181	868	126	..	7,669	..	5,368	-022	43	6.9	1,906	..	4 8 11	..	..	..
Chidambaram "	282,275	402	97	16	14,576	..	10,231	-036	105	4.1	2,910	3 0 0	4 8 0	..	..	..
Ouddalore "	218,905	285	46	..	20,683	..	14,507	-066	815	6.2	4,760	..	4 8 0	..	..	..
Total ..	1,831,974	4,655	763	16	58,606	..	42,095	-034	81	6.1	2,401	3 0 0	4 10 6	..	..	..
Grand Total ..	2,162,851	5,217	896	16	96,727	..	67,780	-031	76	5.8	2,414	3 0 0	4 10 4	..	..	..

APPENDIX C—cont.

Statement showing the consumption of Country Spirits, distribution of Shops, &c., in the several Taluks and Towns during the year 1896-97—cont.

Taluk and towns.	Popula- tion as per census of 1891.	Area.	Number of shops opened.	CONSUMPTION.				Con- sumption per head (at proof).	Sales per shop (at proof).	Square miles per shop.	Popula- tion per shop.	REPORTED AVERAGE SELLING PRICE PER GALLON OF			Remarks.
				20° under- proof.	30° under- proof.	60° under- proof.	Total reduced to proof strength.					ES. A. P.	ES. A. P.	ES. A. P.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16

TANJOUR DISTRICT.															
Excise—Private Distillery Supply System.															
Tracts in which shops were sold separately.	Tanjore taluk	410,447	690	51	33	18,163	..	12,740	-031	250	13.5	8,048	5 0 0	5 3 6	..
	Kumbakonam "	377,658	342	58	..	17,937	..	12,556	-033	216	5.9	6,511	..	5 0 10	..
	Mavaram "	244,835	283	28	..	4,963	..	3,474	-014	124	10.1	8,744	..	5 2 5	..
	Shiyali "	119,803	171	14	..	1,618	..	1,183	-009	81	12.2	8,657	..	5 3 6	..
	Negapatam "	220,348	240	22	..	10,487	..	7,341	-033	324	10.9	10,016	..	5 1 4	..
	Nanniam "	215,907	233	15	..	624	..	437	-002	29	19.5	14,394	..	6 0 0	..
	Nannargudi "	187,434	301	16	..	1,038	..	726	-004	45	18.8	11,715	..	6 0 0	..
	Tiruturaipundi taluk	180,308	485	7	..	501	..	351	-002	50	69.3	25,758	..	6 0 0	..
	Patukkottai taluk	271,374	904	11	5	1,446	..	1,016	-004	92	82.2	24,670	6 0 0	5 8 0	..
	Total ..	2,228,114	3,709	222	38	56,777	..	39,774	-018	179	16.7	10,037	5 1 11	5 2 9	..

Tracts in which shops were sold separately.

Madura taluk	261,195	446	42	..	21,266	..	14,886	-057	354	10.6	6,219	..	4 8 0	..	..	..
Tirunangalam "	264,621	745	56	..	2,910	..	2,037	-008	86	13.3	4,725	..	5 14 10	..	..	..
Dindigul "	391,090	1,120	49	..	9,612	..	6,729	-017	137	27.9	7,981	..	6 0 0	..	..	..
Melur "	148,656	484	27	..	1,734	..	1,214	-008	45	17.9	6,506	..	6 0 0	..	..	..
Sivaganga zamindari	412,624	1,680	53	..	3,750	..	2,625	-006	50	31.7	7,755	..	to 0	..	..	..
Rannad "	653,535	2,104	135	..	13,527	..	9,469	-014	70	15.6	4,841	..	to 0	..	..	..
Falni aluk including hill villages.	213,430	965	48	..	4,933	..	3,453	-016	72	20.1	4,446	..	to 0	..	..	..
Periyakulam taluk	263,253	1,264	47	..	4,546	..	3,182	-012	68	26.9	5,601	..	6 12 0	..	..	..
Total ..	2,008,404	8,808	457	..	62,276	..	43,505	-017	95	19.3	5,708	..	5 10 4	..	..	..

* In hill village.

Statement showing the Consumption of Country Spirits, distribution of Shops, &c., in the several Taluks and Towns during the year 1896-97—cont.

Taluk and towns.	Popula- tion as per census of 1891.	Area.	Number of shops opened.	CONSUMPTION.				Con- sumption per head (at proof).	Sales per shop (at proof).	Square miles per shop.	Popula- tion per shop.	REPORTED AVERAGE SELLING PRICE PER GALLON OF			Remarks.
				20° under- proof.	30° under- proof.	60° under- proof.	Total reduced to proof strength.					20° under- proof.	30° under- proof.	60° under- proof.	
1	2	3.	4	5	6	7	8	9	10	11	12	13	14	15	16
Tinnevelly District.															
Excise—Private Distillery Supply System.															
Tracts in which shops were sold separately.	SQ. MLS.	GALS.	GALS.	GALS.	GALS.	GALS.	GALS.	GALS.	GALS.	GALS.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	
Tinnevelly taluk ..	184,728	327	36	..	7,843	..	5,490	-030	153	9.1	5,131	..	5 9 0	..	
Ottapidaram ..	342,145	1,061	80	..	14,569	..	10,198	-030	127	13.3	4,277	..	6 0 0	..	
Nanguneri ..	174,418	730	23	..	859	..	602	-003	26	81.7	7,583	..	6 2 3	..	
Ambasamudram ..	193,616	481	37	..	2,109	..	1,476	-008	40	13.0	4,963	..	6 8 9	..	
Tenkasi ..	184,940	374	13	..	673	..	471	-003	36	28.8	11,918	..	5 8 1	..	
Sankaranayinarakóvil ..	213,799	717	28	..	1,476	..	1,033	-005	37	25.6	7,636	..	5 15 8	..	
Srivilliputtur ..	190,517	585	13	..	1,201	..	841	-004	65	45.0	14,655	..	6 0 4	..	
Sattor ..	184,325	570	37	..	2,604	..	1,823	-010	49	15.4	4,982	..	6 2 4	..	
Srivalkuntam ..	287,603	542	62	..	3,813	..	2,669	-009	43	8.7	4,639	..	6 8 0	..	
Total ..	1,916,095	5,337	329	..	35,147	..	24,603	-013	75	16.4	5,824	..	5 15 0	..	

Tinnevely District.

Excise—Private Distillery Supply System.

Coimbatore District.

Excise—Private Distillery Supply System.

<i>Tracts in which shops were sold separately.</i>																
Coimbatore taluk ..	307,194	804	76	11,611	5,755	..	13,317	-043	175	10.6	4,042	6 3 3	4 15 6	..	..	
Palladam ..	270,390	741	77	5,388	1,192	..	5,145	-019	67	9.6	3,512	6 10 4	5 15 4	..	..	
Erode ..	247,008	598	63	5,678	1,724	..	5,749	-023	91	9.5	3,921	7 8 0	7 0 0	..	..	
Karur ..	211,794	612	63	4,119	5,062	..	3,879	-018	62	9.7	3,362	6 7 3	5 12 6	..	..	
Dharmapuri ..	249,221	836	44	1,077	1,822	..	2,137	-009	49	19.0	5,664	7 8 0	7 8 0	..	..	
Polur ..	183,669	710	31	2,205	..	..	1,764	-010	57	22.9	5,925	7 5 10	..	..	..	
Udumalpet ..	143,056	583	45	3,208	..	..	2,566	-018	57	13.0	3,179	7 0 0	..	..	..	
Satyanagalam taluk ..	184,105	1,185	86	5,845	..	..	5,631	-031	65	13.8	2,141	7 0 0	6 0 0	..	..	
Kollegal ..	88,533	1,076	30	..	3,119	..	2,183	-025	73	35.9	2,931	..	6 2 8	..	..	
Bhavani ..	119,869	715	35	3,245	305	..	2,810	-023	80	20.4	3,425	7 0 0	6 0 0	..	..	
Total ..	2,004,839	7,860	550	39,676	19,200	..	45,181	-023	82	14.3	3,645	6 13 5	5 14 7	..	..	

APPENDIX C—cont.

Statement showing the consumption of Country Spirits, distribution of Shops, &c., in the several Taluks and Towns during the year 1896-97—cont.

Taluka and towns.	Popula- tion as per census of 1891.	Area.	Number of shops opened.	CONSUMPTION.				Con- sumption per head (at proof).	Sales per shop (at proof).	Square miles per shop.	Popula- tion per shop.	REPORTED AVERAGE SELLING PRICE PER GALLON OF			Remarks.	
				20° under- proof.	30° under- proof.	60° under- proof.	Total reduced to proof strength.					20° under- proof.	30° under- proof.	60° under- proof.		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	

NILGIRI DISTRICT.

Excise—Private Distillery Supply System.

Tracts in which shops were sold separately.	SQ. MLS.	GALS.	GALS.	GALS.	GALS.	GALS.	GALS.	GALS.	GALS.	GALS.	GALS.	RS. A. P.			RS. A. P.
												RS. A. P.	RS. A. P.	RS. A. P.	
Octacumund town	11	6	69	19,684	..	13,834	0.919	2,306	1.8	2,509	6 12 0	6 12 0	6 0 0	..	..
Coonoor	9	3	650	9,303	..	7,032	1.163	2,344	3.0	2,016	6 12 0 to 6 12 0	6 12 0 to 6 12 0	6 0 0 to 6 0 0	..	..
Nilgiri plateau	658	15	283	8,706	..	6,321	0.119	421	43.9	3,553	7 8 0 to 7 8 0	6 12 0 to 6 12 0	6 0 0 to 6 0 0	..	..
South-East Wynad	279	7	..	2,867	..	2,007	0.079	287	39.9	3,628	..	..	9 0 0 to 9 0 0	..	..
Total	957	31	1,002	40,560	..	29,194	0.293	942	30.9	3,219	7 5 2	7 5 2	6 8 0	..	..

Nilgiri District.

Excise—Private Distillery Supply System.

Salem District.

Excise—Private Distillery Supply System.

<i>Tracts in which shops were sold separately.</i>																
Salem taluk ..	417,379	1,071	65	193	22,403	..	15,837	-038	244	16.5	6,421	5 12 0	5 11 0	..	..	
Tirupattur taluk ..	188,826	538	62	..	22,039	..	15,427	-082	249	8.7	3,046	..	6 0 0	..	..	
Tiruchengoda ..	248,679	637	33	139	3,229	..	2,371	-010	72	19.3	7,536	5 12 0	5 9 5	..	..	
Uttaram ..	138,113	910	63	..	6,363	..	4,454	-032	71	14.4	2,192	..	6 0 0	..	..	
Krishnagiri ..	152,128	659	57	..	5,643	..	3,950	-026	69	11.6	2,669	..	6 0 0	..	..	
Attur ..	183,209	841	43	..	8,841	..	2,689	-015	63	19.6	4,261	..	5 9 10	..	..	
Namakkal ..	300,047	841	52	..	5,057	..	3,618	-012	70	13.8	5,770	6 0 0	6 0 0	..	..	
Hosur ..	155,768	1,217	41	..	4,661	..	3,186	-020	78	29.7	3,759	..	6 0 0	..	..	
Dharmapuri ..	178,442	941	78	..	12,734	..	8,914	-050	114	12.1	2,288	..	4 10 0	..	..	
Total ..	1,962,591	7,529	494	430	85,860	..	60,446	-031	122	15.2	3,973	5 13 0	5 11 7	..	..	

APPENDIX C—cont.

Statement showing the consumption of Country Spirits, distribution of Shops, &c., in the several Taluks and Towns during the year 1896-97—cont.

Taluk and towns.	Popula- tion as per census of 1891.	Area.	Number of shops opened.	CONSUMPTION.				Con- sumption per head (at proof).	Sales per shop (at proof).	Square miles per shop.	Popula- tion per shop.	REPORTED AVERAGE SELLING PRICE PER GALLON OF			Remarks.
				20° under- proof.	30° under- proof.	60° under- proof.	Total reduced to proof strength.					20° under- proof.	30° under- proof.	60° under- proof.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
SOUTH CANARA DISTRICT.															
Excise—Contract Distillery Supply System.															
Mangalore taluk (1st half-year).	278,908	620	227	..	19,265	..	13,485	048	59	2.7	1,229	..	3 0 0	..	
Mangalore taluk (2nd half-year).	303,812	654	232	..	14,078	..	9,855	032	42	2.8	1,810	..	3 0 0	..	
Kasaragod taluk exclud- ing the Hosdurg and Kasaragod still-areas (1st half-year).	96,466	300	66	..	3,541	..	2,479	026	38	4.5	1,462	..	3 0 0	..	
Kasaragod taluk exclud- ing the Hosdurg and Kasaragod still-areas (2nd half-year).	72,174	259	19	..	496	..	347	005	18	13.6	3,799	..	3 0 0	..	
Uppinangadi taluk exclud- ing a few villages (1st half-year).	118,807	951	149	..	11,941	..	8,359	070	56	6.4	797	..	3 1 6	..	
Uppinangadi taluk exclud- ing a few villages (2nd half-year).	166,002	1,165	173	..	9,619	..	6,733	041	39	6.7	960	..	3 12 0	..	
Total ..	541,988	2,078	424	..	58,940	..	41,253	076	97	4.9	1,278	..	3 0 11	..	
Renting System.															
Kasaragod taluk (Hosdurg and Kasaragod still- areas) (1st half-year).	184,193	732	53	11	2,267	48	1,615	009	30	13.8	3,475	4 8 0	3 0 0	1 8 0	
Kasaragod taluk (Hosdurg and Kasaragod still- areas) (2nd half-year).	135,603	601	42	5	2,191	42	1,554	011	37	11.9	3,229	4 8 0	3 0 0	1 8 0	
Uppinangadi taluk (a few villages) (2nd half-year).	783	24	6	..	193	5	137	175	23	4.0	131	..	3 0 0	1 8 0	
Udupi taluk (1st half-year).	253,717	787	193	168	12,797	22,048	17,912	071	93	4.1	1,315	2 12 0	2 8 0	1 8 0	
Do. (2nd half-year).	243,261	735	180	358	10,722	16,575	14,422	059	80	4.1	1,351	2 12 0	2 8 0	1 8 0	
Coondupoor taluk (1st half-year).	120,268	512	97	24	3,030	6,657	4,845	010	50	5.3	1,240	2 12 0	2 8 0	1 8 0	
Coondupoor taluk (2nd half-year).	130,724	564	107	49	2,970	8,310	5,442	042	51	5.3	1,222	2 12 0	2 8 0	1 8 0	
Total ..	510,371	1,824	335	615	34,230	53,685	45,927	090	137	5.4	1,523	2 12 9	2 9 0	1 8 0	
Tracts in which shops were sold separately.															

APPENDIX C—cont.

Statement showing the consumption of Country Spirits, distribution of Shops, &c., in the several Taluks and Towns during the year 1896-97—cont.

Taluks and towns.	Popula- tion as per census of 1891.	Area.	Number of shops opened.	CONSUMPTION.				Con- sumption per head (at proof).	Sales per shop (at proof).	Square miles per shop.	Popula- tion per shop.	REPORTED AVERAGE SELLING PRICE PER GALLON OF			Remarks.	
				20° under- proof.	30° under- proof.	60° under- proof.	Total reduced to proof strength.					20° under- proof.	30° under- proof.	60° under- proof.		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	
MALABAR DISTRICT.																
Tracts in which shops were not sold separately.																
Excise—Private Distillery Supply System.																
WYnad	76,762	821	59	7,277	GALS. ..	GALS. ..	5,822	GALS. ..076	GALS. 99	13.9	1,301	7 8 0	..	..	..	
Tracts in which shops were sold separately.																
Excise—Contract Distillery Supply System.																
Chirakkal taluk ..	310,941	648	58	210	4,853	356	3,708	..011	64	11.2	5,361	3 8 0	3 0 0	2 0 0		
Kottayam ..	195,485	462	12	941	4,276	137	1,136	..006	95	38.5	16,290	4 8 0	3 12 0	2 4 0		
Kurumbanad ..	304,077	538	103	60	4,276	3,298	4,360	..014	42	5.2	2,952	3 12 0	3 0 0	1 14 0		
Calicut ..	237,682	339	103	3,815	20,910	1,382	18,242	..077	177	8.3	2,308	3 12 0	3 0 0	1 11 0		
Ernad ..	339,488	811	72	1,712	2,716	504	3,472	..010	48	11.3	4,715	4 8 0	3 12 0	2 4 0		
Walamnad ..	332,355	963	68	1,807	2,411	2,196	2,493	..007	37	14.2	4,888	4 6 2	3 8 11	2 2 6		
Palghat ..	372,133	613	68	374	3,329	3,290	3,948	..011	58	9.0	6,473	5 2 0	4 4 0	2 6 0		
Ponnani ..	449,290	890	91	515	4,605	630	3,888	..009	43	4.3	4,937	4 5 0	3 7 8	2 3 5		
Total ..	2,541,451	4,764	575	9,435	41,399	11,799	41,247	..016	72	8.3	4,420	4 2 6	3 3 5	2 1 5		
Tracts in which shops were not sold separately.																
Renting System—Separate arrack renting system.																
Cochin ..	23,715	1.7	12	831	4,263	23	3,658	..154	305	0.1	1,976	2 10 0	2 0 0	1 4 0		
Attapadi valley ..	..	..	6	55	56	47	102	..	17	..	..	3 5 4	2 14 3	2 0 11		
Total ..	23,715	1.7	18	886	4,319	70	3,760	..159	209	0.1	1,318	2 10 8	2 0 2	1 12 8		
Tracts in which shops were not sold separately.																
Renting system—Joint arrack and toddy renting system.																
Eleven outlying pottams of British Cochin.	†	†	4	34	321	..	252	..	63	..	..	2 4 0	1 8 0	..		
* Included in the Walamnad taluk, not being separately available.																
† Not separately available.																

* Included in the Walamnad taluk, not being separately available.

† Not separately available.

APPENDIX D.

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

Tracts.	Consumption of country spirits in terms of proof strength.	Rent of the privilege of vend.	Incidence of vend rents per gallon of proof strength.	Rate of excise duty per gallon of proof strength.	Total revenue realised per gallon of proof strength.	Proportionate rate of revenue per gallon of 30° under proof.	Average selling price per gallon of 30° under proof.
1	2	3	4	5	6	7	8
<i>Tracts in which shops were not sold separately.</i>							
Ganjām (excluding the towns of Berhampur, Gopalpur, Ichchhāpuram, Chatrapur, Sompeta, Aska, Russelkonda, Bellagonta, Chicacole, Parlākimedi and Calingapatam).	25,999	77,183	2 15 6	2 8 0	5 7 6	3 13 3	4 2 3
Vizagapatam (excluding the Vizagapatam taluk and the towns of Narasapatnam, Ellamanchili, Anakāpalle, Kasimkota, Bimlipatam, Vizianagram, Chipurupalle and Palkonda).	16,034	34,350	2 2 3	2 8 0	4 10 3	3 4 0	3 14 9
Kistna (excise tracts excluding the towns of Masulipatam, Jaggayyapeta, Nandigāma, Guntūr, Bezvada, Narasaraopet, Vinukonda and Gudivāda).	60,344	1,16,346	1 14 10	2 13 0	4 11 10	3 5 1	5 2 7
Nellore (excluding the Nellore Gudur, Kāvali, Kandukur and Ongole taluks, the Venkatagiri and Polur divisions and the towns of Rapur, Atmakur, Udayagiri and Kanigiri).	3,772	5,748	1 8 5	4 6 0	5 14 5	4 2 1	6 2 4
Cuddapah (the Badvel taluk and the Cuddapah town).	5,241	13,094	2 8 0	4 6 0	6 14 0	4 13 0	5 3 10
Anantapur (the Madakasira taluk excluding the Madakasira town).	406	484	1 3 1	4 6 0	5 9 1	3 14 4	4 14 1
Bellary (excluding the Bellary, Hospet, Adoni, Alūr and Rayadurg taluks and twenty villages).	498	453	0 14 7	4 6 0	5 4 7	3 11 3	6 11 7
South Arcot (the Munnur, Vanur, Vikravandi, Valavanur, Cuddalore and Nellikuppam firkas).	5,685	4,116	0 11 7	4 6 0	5 1 7	3 9 1	4 7 5
Malabar (Wynaad taluk)	5,822	6,346	1 1 5	5 10 0	6 11 5	4 11 2	6 9 0
<i>Tracts in which shops were sold separately.</i>							
Ganjām (Berhampur, Gopalpur, Ichchhāpuram, Chatrapur, Sompeta, Aska, Russelkonda, Bellagonta, Chicacole, Parlākimedi and Calingapatam towns).	35,697	71,862	2 0 3	2 8 0	4 8 3	3 2 7	3 2 2
Vizagapatam (The Vizagapatam taluk and Narasapatnam, Ellamanchili, Anakāpalle, Kasimkota, Bimlipatam, Vizianagram, Chipurupalle and Palkonda towns).	58,007	94,416	1 10 1	2 8 0	4 2 1	2 14 3	3 8 0
Kistna (Masulipatam, Jaggayyapeta, Nandigāma, Guntur, Bezvada, Narasaraopet, Vinukonda and Gudivada towns).	30,186	1,06,491	3 8 5	2 13 0	6 5 5	4 7 0	6 2 5
Nellore (the Nellore, Gudur, Kāvali, Kandukur and Ongole taluks, the Venkatagiri and Polur divisions and Rapur, Atmakur, Udayagiri and Kanigiri towns).	39,024	82,521	2 1 10	4 6 0	6 7 10	4 8 8	5 13 3
Cuddapah (excluding the Badvel taluk and the Cuddapah town).	29,856	75,253	2 8 4	4 6 0	6 14 4	4 13 3	4 15 8
Anantapur (the Anantapur, Gooty, Tadpatri, Dharmavaram, Penukonda, Hindupur and Kalyandurg taluks and the Madakasira town).	13,332	36,996	2 12 5	4 6 0	7 2 5	5 0 1	5 15 10
Bellary (the Bellary, Hospet, Adoni, Alūr and Rayadurg taluks and twenty villages).	30,256	75,369	2 7 10	4 6 0	6 13 10	4 12 11	5 12 7
Kurnool district	15,770	28,220	1 12 8	4 6 0	6 2 8	4 5 1	5 9 4
Madras town	51,863	1,20,274	2 1 6	5 10 0	7 11 6	5 6 5	5 8 0
Outside shops	2,585						

APPENDIX D—cont.

Statement showing the Revenue per Gallon of Country Spirits in the Excise Tracts of the Presidency, &c.—cont.

Tracts.	Consumption of country spirits in terms of proof strength.	Rent of the privilege of vend.	Incidence of vend rents per gallon of proof strength.	Rate of excise duty per gallon of proof strength.	Total revenue realised per gallon of proof strength.	Proportionate rate of revenue per gallon of 30° under proof.	Average selling price per gallon of 30° under proof.
1	2	3	4	5	6	7	8
<i>Tracts in which shops were sold separately—cont.</i>							
Cantonment shops	4,490	37,044	2 9 3	4 6 0	6 15 3	4 13 11	5 8 0
Rest of the Saidapet taluk	9,866						5 4 0
Chingleput (exclusive of the Saidapet taluk).	35,302	49,224	1 6 4	4 6 0	5 12 4	4 0 8	5 4 2
North Arcot district	65,719	1,40,548	2 2 3	4 6 0	6 8 3	4 9 0	5 4 7
South Arcot (excluding the Munnur, Vannur, Vikravandi Valavanur, Cuddalore and Nellikuppam firkas).	62,095	95,029	1 8 6	4 6 0	5 14 6	4 2 2	4 10 6
Tanjore district	39,774	39,144	0 15 9	4 6 0	5 5 9	3 12 0	5 2 9
Trichinopoly district	40,307	62,393	1 8 9	4 6 0	5 14 9	4 2 4	5 1 3
Madura	43,595	77,748	1 12 6	4 6 0	6 2 6	4 4 11	5 10 4
Tinnevely	24,603	43,967	1 12 7	4 6 0	6 2 7	4 5 0	5 15 0
Coimbatore	45,181	88,120	1 15 2	4 6 0	6 5 2	4 6 10	5 14 7
Nilgiri	29,194	89,842	3 1 3	5 10 0	8 11 3	6 1 6	6 8 0
Salem	60,446	117,824	1 15 2	4 6 0	6 5 2	4 6 10	5 11 7
South Canara (the Mangalore and Uppinangadi taluks and the Kasaragod taluk exclusive of the Kasaragod and Hosdurg still areas).	41,258	64,280	1 8 11	1 7 0	2 15 11	2 1 7	3 0 11
Malabar (The Calicut, Palghat, Ponnani, Chirakkal, Kottayam, Kurumbranat, Ernad and Walaivanad—excluding the Attapadi valley—taluks).	41,247	42,729	1 0 7	1 9 9	2 10 4	1 13 8	3 3 5

STATEMENT showing the progress of the Toddy revenue in the tracts into which the Tree-tax system has been introduced.

Districts.	Taluk or Divisions.	Last year of old system.	Rentals in last year of old system.	1892-93.			1893-94.			1894-95.		
				Rentals.	Tree-tax.	Total.	Rentals.	Tree-tax.	Total.	Rentals.	Tree-tax.	Total.
	2	3	4	5	6	7	8	9	10	11	12	13
		YEARS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Ganjām	Ganjām Sub-Magistrate's division ..	..	..	..	..	..	..	..	..	..	..	..
	Purushottapur .. Sub-Magistrate's division ..	..	..	..	..	..	..	..	..	..	..	..
	Berhampore Taluk Sub-Magistrate's division ..	..	..	..	..	..	..	..	..	..	..	..
	Berhampore Town Sub-Magistrate's division ..	..	..	..	..	..	..	..	..	..	..	..
	Ichelhapuram Sub-Magistrate's division ..	..	..	..	..	..	..	..	..	..	..	..
	Sompeta Sub-Magistrate's division ..	..	..	..	..	..	..	..	..	..	..	..
	Goonsur Sub-Magistrate's division ..	..	..	..	..	..	..	..	..	..	..	..
	Surada Sub-Magistrate's division ..	..	..	..	..	..	..	..	..	..	..	..
	Aekā Sub-Magistrate's division ..	..	..	..	..	..	..	..	..	..	..	..
	Parikimedi Sub-Magistrate's division ..	..	..	..	..	..	..	..	..	..	..	..
	Tekkali Sub-Magistrate's division ..	..	..	..	..	..	..	..	..	..	..	..
	Chitacole Sub-Magistrate's division ..	..	..	..	..	..	..	..	..	..	..	..
	Narasannapeta Sub-Magistrate's division ..	..	..	..	..	..	..	..	..	..	..	..
	Total ..	..	..	27,419	2,665	27,419	26,432	..	26,432	20,352	4,896	25,248
Vizagapatam ..	Sarvasiddi taluk ..	1891-92 ..	3,695	2,545	2,665	5,210	798	7,490	8,288	980	7,303	8,283
	Falkonda ..	..	..	5,065	..	13,252	2,523	1,584	4,107	538	2,776	3,314
	Vizagapatam division ..	1891-92 ..	6,357	6,867	7,385	13,252	3,515	14,362	17,877	4,750	12,950	17,700
	Binnipatam ..	..	2,864	2,217	3,309	6,526	1,134	4,061	6,195	1,282	4,977	6,869
	Anakapalle ..	1891-92 ..	4,491	2,938	2,994	6,952	1,339	6,049	7,988	1,561	6,338	8,399
	Vizianagaram ..	..	8,825	6,331	4,537	10,888	2,001	8,342	10,423	2,781	8,342	10,870
	Chipurupalle ..	1891-92 ..	..	3,875	..	3,875	1,900	1,966	3,866	1,082	5,579	6,661
	Golgonda ..	..	..	962	..	962	..	..	..	802	..	802
	Vizavilli ..	..	..	1,510	..	1,510	1,815	..	1,815	2,422	..	2,422
	Sungavaranpukota ..	..	..	1,303	..	1,303	1,092	..	1,092	1,197	..	1,197
	Gajapatinaagum ..	..	..	1,120	..	1,120	1,182	..	1,182	1,290	..	1,290
	Salur ..	..	..	635	..	635	877	..	877	1,270	..	1,270
	Robbili ..	..	..	1,312	..	1,312	2,077	..	2,077	3,270	..	3,270
Parvatipuram ..	..	..	768	..	768	1,027	..	1,027	1,152	..	1,152	
	Total ..	..	..	36,398	20,890	57,278	22,035	44,454	66,489	24,377	48,112	72,489

Statement showing the progress of the Toidy revenue in the tracts into which the Tree-tax system has been introduced—*cont.*

Districts.	Taluk of Divisions.	1895-96.			1896-97.						
		Rentals.	Tree-tax.	Total.	First half-year.		Second half-year.		Whole year.		
					Rentals.	Tree-tax.	Rentals.	Tree-tax.	Rentals.	Tree-tax.	
											Rentals.
		14	15	16	17	18	19	20	21	22	23
		RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Ganjām	Ganjām Sub-Magistrate's division	..	..	..	85	..	21	147	106	147	253
	Purushottapur Sub-Magistrate's division	..	..	..	39	..	70	110	109	110	219
	Berhampore Taluk Sub-Magistrate's division	..	..	..	439	..	105	532	544	532	1,076
	Berhampore Town Sub-Magistrate's division	..	..	..	..	..	..	..	..	..	..
	Lonchhapuram Sub-Magistrate's division	..	..	..	1,035	..	373	2,240	1,411	2,240	3,651
	Sompeta Sub-Magistrate's division	..	..	..	892	..	267	1,482	1,159	1,482	2,641
	Goonsur Sub-Magistrate's division	..	..	..	30	..	23	41	53	41	94
	Surada Sub-Magistrate's division	..	..	..	485	..	29	121	514	121	635
	Aeka Sub-Magistrate's division	..	..	..	149	..	12	37	161	37	198
	Parlakimedi Sub-Magistrate's division	..	..	..	4,243	6,822	2,920	19,831	7,163	26,653	33,816
	Tekkuli Sub-Magistrate's division	..	..	..	..	..	..	..	..	..	..
	Chicoole Sub-Magistrate's division	..	..	..	..	..	..	..	..	..	..
Vizagapatam..	Narasannapeta Sub-Magistrate's division	..	..	..	..	..	..	..	..	..	..
	Total ..	14,520	20,853	35,373	7,397	6,822	3,823	24,541	11,220	31,363	42,583
	Sarasiddi taluk	1,306	7,046	8,442	719	1,846	1,929	6,234	2,678	8,080	10,758
	Palkonda "	461	5,338	5,799	171	1,853	622	3,739	798	5,612	6,405
	Vizagapatam division	5,561	13,660	19,221	2,975	4,800	3,613	9,565	6,958	14,868	20,563
	Bimilipatam "	1,188	4,632	5,820	631	1,835	894	3,558	1,525	4,893	6,418
	Anakapalle "	1,895	6,506	8,401	1,023	1,986	1,398	4,707	2,426	6,693	9,119
	Vizagapatam "	3,099	8,580	11,679	1,553	3,350	1,492	5,667	3,045	9,017	12,062
	Chipurupalle "	2,127	7,584	9,711	1,270	2,563	2,022	5,998	3,292	8,661	11,863
	Gongonda "	1,641	..	1,641	1,121	..	356	1,242	1,477	2,719	3,894
	Vicavilli "	2,786	..	2,786	1,364	..	662	1,868	2,026	1,868	3,894
	Strungaverrupukota "	1,806	..	1,806	988	..	761	1,427	1,749	1,427	3,176
	Gajapathagarum "	1,245	..	1,245	643	..	354	1,043	997	1,043	2,040
	Salurdi "	1,235	..	1,235	610	..	441	1,043	1,051	1,043	2,094
	Bobbili "	3,234	..	3,234	1,459	..	691	1,161	2,150	1,161	3,311
	Parvatipuram "	1,120	..	1,120	578	..	495	534	1,073	534	1,607
		Total ..	28,784	53,346	82,130	15,140	17,733	15,730	47,490	30,870	63,223

Districts.	Taluk or Divisions.	Last year of old system.	Rentals in last year of old system.	1892-93.			1893-94.			1894-95.		
				Rentals.	Tree-tax.	Total.	Rentals.	Tree-tax.	Total.	Rentals.	Tree-tax.	Total.
1	2	3	4	5	6	7	8	9	10	11	12	13
Gollavari	YEARS.											
	1889-90	53,057	37,069	76,094	1,13,163	50,290	71,469	1,21,759	54,915	58,682	1,13,567	
	1889-90	40,770	34,453	51,821	1,16,274	45,900	74,593	1,20,793	60,563	78,808	129,371	
	1889-90	46,728	50,758	1,02,885	1,53,643	66,834	113,115	1,79,949	68,544	82,708	151,312	
	1889-90	41,089	33,967	41,105	83,967	45,150	43,768	88,918	48,680	34,470	83,150	
	1889-90	49,530	47,893	71,800	1,19,693	69,845	96,380	1,56,295	69,872	84,292	1,44,134	
	1890-91	62,892	39,129	91,021	1,02,091	77,765	33,723	1,11,488	86,302	29,300	1,25,692	
	1890-91	28,174	10,293	34,606	43,799	22,425	22,976	45,401	24,740	39,300	64,683	
	1890-91	1,21,551	91,750	60,872	1,52,622	1,06,078	77,239	1,63,317	1,22,508	62,204	1,81,712	
	1890-91	27,168	27,080	47,155	74,235	35,405	46,496	81,901	41,507	54,487	96,604	
	1890-90	69,675	60,563	36,506	97,069	68,222	40,158	1,08,380	77,544	36,203	1,13,747	
	1890-91	17,915	14,075	19,353	33,428	16,993	17,823	34,816	17,472	16,242	33,714	
	1890-91	8,470	8,055	4,533	12,588	7,841	5,503	13,314	6,856	6,128	12,984	
	..	..	..	..	..	..	..	..	..	..	..	
	Agency tracts ..	..	..	..	..	..	..	..	..	..	..	..
	Total ..	6,01,752	4,87,788	6,05,739	10,93,547	6,02,748	6,23,543	12,26,291	6,59,553	6,73,497	12,35,050	
Kistna	Bandar taluk	1887-88	49,697	86,441	72,082	1,58,523	1,02,535	52,101	1,54,636	95,001	62,357	1,57,358
	Tenali	1888-89	47,702	61,497	62,357	1,13,854	80,528	41,589	1,22,117	95,256	34,359	1,29,615
	Bapatla	1889-90	60,135	40,781	17,654	58,435	35,977	14,082	50,039	38,189	14,482	62,951
	Nuzvid	1891-92	14,433	10,484	12,303	22,786	12,299	21,540	33,539	18,290	19,060	37,950
	Gudivada	1891-92	12,018	10,165	7,532	17,697	7,717	15,018	22,735	10,313	17,487	27,800
	Bezwada	..	..	18,678	18,678	22,802	..	..	22,802	18,813	8,142	26,955
	Guntur	..	..	16,118	16,118	17,912	..	..	17,912	17,679	6,485	23,164
	Sattenapalle	..	..	3,835	3,835	4,070	..	..	4,070	4,548	..	4,548
	Narasaraopet	..	..	2,770	2,770	4,130	..	..	4,130	4,259	..	4,259
	Munagala and Linga-giri zamindaris of the Nandi-gama taluk.	..	..	3,155	3,155	7,790	..	..	7,790	5,998	2,442	8,440
	The rest of the Nandigama taluk.	..	..	5,616	5,616	..	..	..	6,585	6,738	..	6,738
	Truvur division	..	..	8,769	8,769	11,943	..	..	11,943	12,586	..	12,586
	Palnad taluk	..	..	6,709	6,709	4,924	..	..	4,924	5,469	..	5,469
Vinukonda taluk	..	..	3,331	3,331	2,951	..	..	2,951	2,530	..	2,530	
	Total ..	..	2,77,349	1,61,927	4,39,276	3,22,163	1,44,030	4,66,193	3,35,969	1,64,394	5,00,363	

Districts.	Taluk or divisions.	1895-96.			1896-97.						
		First half-year.		Second half-year.		Whole year.					
		Rentals.	Tree-tax.	Total.	Rentals.	Tree-tax.	Total.				
		14	15	16	17	18	19	20	21	22	23
Gōdāvari	Rāmachandrapuram taluk	Rs. 53,632	Rs. 56,014	Rs. 1,09,646	Rs. 24,868	Rs. 20,220	Rs. 18,931	Rs. 29,785	Rs. 43,799	Rs. 49,955	Rs. 93,754
	Amalapuram	52,833	71,518	1,24,351	23,808	23,865	15,307	38,058	39,112	61,923	1,01,038
	Narsapur	66,804	85,336	1,52,200	31,793	25,146	22,329	35,832	54,125	60,978	1,15,100
	Bhimavaram	46,029	31,530	77,559	21,568	10,239	13,688	14,279	35,256	24,518	59,774
	Tanuku	50,337	37,533	1,46,870	28,123	28,342	18,875	34,424	46,998	62,766	1,09,764
	Rajamahendry	9,823	30,701	1,22,324	45,694	10,994	41,321	24,180	86,916	35,134	1,22,049
	Peddapuram	23,605	22,126	14,583	14,583	7,758	13,801	11,051	28,389	18,809	47,198
	Ellore	1,23,487	60,315	1,83,805	65,665	15,372	42,310	40,777	97,975	66,149	1,64,124
	Yernagōdem	44,827	45,385	90,212	22,711	12,206	12,602	22,875	35,313	38,081	73,394
	Cocanada division	86,239	32,198	1,18,437	44,639	12,800	40,520	19,082	85,159	31,882	1,17,041
	Pithāpuram	18,581	14,124	32,705	9,122	8,751	7,681	12,762	16,803	16,513	33,316
	Tuni	7,012	5,205	12,217	3,623	1,703	2,477	2,468	6,100	4,171	10,271
	Agency tracts	..	..	..	..	..	3,339	1,735	3,339	1,735	5,074
	Total	6,79,099	6,41,988	12,21,087	3,26,102	1,75,356	2,53,181	2,87,258	5,79,283	4,62,014	10,41,897
Kistna	Bandar taluk	31,271	52,644	83,915	15,191	19,932	17,382	29,787	32,573	49,719	82,292
	Tenali	19,723	26,209	45,932	7,449	4,807	10,497	14,611	17,946	19,418	37,364
	Dapatla	44,205	17,825	62,030	21,497	4,185	7,815	7,724	32,312	11,919	44,231
	Nuzvid	18,761	17,392	36,153	6,739	4,338	7,297	9,274	14,036	13,612	27,648
	Gudivāda	10,591	17,798	28,389	4,050	8,553	6,090	14,371	10,140	22,924	33,064
	Bezwāda	13,748	9,184	22,932	5,614	1,652	5,593	7,519	11,207	9,171	20,378
	Guntūr	17,949	8,218	26,166	7,210	1,896	9,546	8,953	16,756	10,849	27,605
	Sattenapalle	3,494	3,122	6,616	1,107	1,245	1,671	2,583	2,778	3,898	6,606
	Narasaraopet	6,048	1,840	7,888	3,428	904	1,661	2,409	5,089	3,313	8,402
	Munagala and Lingugiri zamindaris of the Nandi-gama taluk.	3,420	7,906	11,326	4,823	2,609	2,754	2,461	7,577	5,070	12,647
	The rest of the Nandigama taluk.	5,772	..	5,772	..	..	196	92	7,286	92	7,378
	Tiruvur division	9,090	..	9,090	7,000	..	3,824	2,039	6,378	2,039	8,437
Palnad taluk	6,089	..	6,089	2,564	..	1,196	2,047	2,491	2,047	4,538	
Vinukonda taluk	2,875	..	2,875	1,295	..	..	..	..	..	..	
	Total	1,93,035	1,62,168	3,55,203	91,047	50,131	75,622	1,03,890	1,66,569	1,54,021	3,20,690

APPENDIX E—cont.

Statement showing the progress of the Toddy revenue in the tracts into which the Tree-tax system has been introduced—cont.

Districts.			Taluk or Divisions.	Last year of old system.	YEARS. 1890-91 ..	1892-93.			1893-94.			1894-95.			
						Rentals in last year of old system.		Total.	Rentals.	Tree-tax.	Total.	Rentals.	Tree-tax.	Total.	
						3	4								5
1	2					RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Nellore	Nellore taluk	..	..	15,907	6,654	15,238	21,892	10,273	19,614	30,587	12,909	19,766	32,675		
	Gudur "	..	..	..	10,882	..	10,382	4,951	4,984	9,635	8,766	16,589	25,355		
	Kavali "	..	..	..	4,072	..	4,072	2,392	..	2,392	2,094	1,100	3,194		
	Kandukur "	..	..	..	2,642	..	2,542	2,692	..	2,692	3,813	..	3,813		
	Ongolo "	..	..	..	6,935	..	6,935	6,291	..	6,291	6,547	..	6,547		
	Poluru division	..	..	..	2,357	..	2,357	2,340	..	2,340	4,683	..	4,683		
	Rapur taluk	..	..	..	4,072	..	4,072	4,067	..	4,067	6,182	..	6,182		
	Atmakur "	..	..	..	4,440	..	4,440	4,910	..	4,910	2,409	..	2,409		
	Udayagiri "	..	..	..	2,102	..	2,102	2,014	..	2,014	1,347	..	1,347		
	Kanigiri "	..	..	..	1,085	..	1,085	1,330	..	1,330	371	..	503		
Cuddapah	Darsi division	..	..	..	28	..	28	115	..	115	..	..	603		
	Podili "	..	..	..	420	..	420	615	..	615	..	..	632		
	Venkatagiri "	..	..	..	3,483	..	3,483	4,714	..	4,714	..	..	95,348		
	Total	..	..	..	47,572	15,238	62,810	47,204	24,598	71,802	57,460	37,888	11,062		
	Cuddapah taluk	..	..	..	14,316	..	14,316	13,491	..	13,491	11,062	..	27,694		
	Madanapalle "	..	..	..	35,085	..	35,085	33,995	..	33,995	26,455	..	26,455		
	Pullampet "	..	..	..	24,750	..	24,750	24,007	..	24,007	5,245	..	11,560		
	Badvel "	..	..	..	3,417	..	3,417	3,823	..	3,823	3,487	..	3,487		
	Proddatur "	..	..	..	14,690	..	14,690	14,207	..	14,207	4,036	..	4,036		
	Siddhavattam "	..	..	..	3,302	..	3,302	3,797	..	3,797	8,535	..	8,535		
Kurnool	Jammalamadugu "	..	..	..	2,707	..	2,707	3,478	..	3,478	15,550	..	15,550		
	Pulivendla "	..	..	..	7,717	..	7,717	7,885	..	7,885	15,248	..	15,248		
	Kayachoti "	..	..	..	6,870	..	6,870	7,103	..	7,103	19,811	..	19,811		
	Kadiri "	..	..	..	19,000	..	19,000	19,575	..	19,575	3,064	..	3,064		
	Vayalpad "	..	..	..	17,355	..	17,355	18,290	..	18,290	50,457	..	50,457		
	Total	..	..	..	1,49,209	..	1,49,209	1,50,553	..	1,50,553	80,405	..	80,405		
	Cumbum taluk	..	..	..	14,750	..	14,750	10,811	..	10,811	48,830	..	48,830		
	Markapur "	..	..	..	2,533	..	2,533	8,064	..	8,064	20,242	..	20,242		
	Pattikonda "	..	..	..	55,837	..	55,837	50,457	..	50,457	3,203	..	3,203		
	Rannalakot "	..	..	..	84,990	..	84,990	80,405	..	80,405	46,747	..	46,747		
Nandikotkur "	..	..	..	51,667	..	51,667	48,830	..	48,830	73,348	..	73,348			
	Total	..	..	..	1,49,209	..	1,49,209	1,50,553	..	1,50,553	43,730	..	43,730		

Statement showing the progress of the Toddy revenue in the tracts into which the Tree-tax system has been introduced—cont.

Districts.	Taluk or Divisions.	1895-96.			1896-97.						
		Rentals.		Tree-tax.	Total.	First half-year.		Second half-year.		Whole year.	
		14	15			16	17	18	Rentals.	Tree-tax.	Pentals.
Nellore	Nellore taluk	RS. 11,994	RS. 18,846	RS. 30,840	RS. 6,050	RS. 10,192	RS. 6,152	RS. 12,432	RS. 12,202	RS. 22,624	RS. 34,826
	Gudur "	10,643	22,509	33,152	6,050	13,373	6,399	13,988	11,449	27,361	38,810
	Kavali "	2,518	3,592	6,110	1,834	2,306	1,538	2,646	3,372	4,862	8,224
	Kandukur "	3,908	1,286	5,194	1,584	1,067	1,293	1,690	2,877	2,757	5,634
	Ongole "	5,023	3,627	8,650	2,001	1,572	2,451	2,853	4,452	4,425	8,877
	Pollu division	1,248	1,948	3,196	1,022	1,300	1,581	1,020	2,603	2,320	4,923
	Rapur taluk	5,305	..	5,305	2,803	..	606	2,405	3,409	2,405	5,814
	Atmakur "	6,502	..	6,502	3,334	..	741	4,024	4,075	4,024	8,099
	Udayagiri "	2,459	..	2,459	1,204	..	334	1,289	1,538	1,239	2,777
	Kanigiri "	1,580	..	1,580	955	..	..	1,196	2,151	773	2,924
Nellore	Darsi division	605	..	605	335	..	390	24	725	24	749
	Podili "	442	..	442	221	..	443	64	64	364	4,028
	Venkatagiri "	5,955	..	5,955	2,810	..	2,269	2,330	5,079	2,330	7,409
	Total	58,182	51,708	1,09,890	30,203	29,810	24,393	45,688	54,596	76,498	1,30,094
Cuddapah	Cuddapah taluk	10,169	..	10,169	5,155	..	1,713	4,179	6,868	4,179	11,047
	Madanapalle "	24,016	..	24,016	13,032	..	6,337	13,829	19,369	13,829	33,198
	Pullampet "	23,522	..	23,522	10,545	..	6,731	7,824	17,276	7,824	25,100
	Badvel "	6,909	..	6,909	3,080	..	856	1,277	3,936	1,277	5,213
	Proddatur "	10,591	..	10,591	4,885	..	1,591	2,580	6,476	2,580	9,056
	Siddavattam "	3,155	..	3,155	1,683	..	780	2,463	2,463	1,474	3,937
	Jammalamadugu "	4,008	..	4,008	2,080	..	440	1,208	2,620	1,208	3,828
	Pulivendla "	4,820	..	4,820	2,547	..	536	1,893	3,083	1,893	4,976
	Rayachoti "	9,657	..	9,657	5,365	..	1,563	1,602	6,928	1,602	8,530
	Kadiri "	10,685	..	10,685	7,218	..	1,656	1,997	13,374	1,997	15,371
Cuddapah	Vayalpad "	10,044	..	10,044	4,291	..	4,259	3,207	8,550	3,207	11,757
	Total	1,16,576	..	1,16,576	59,881	..	30,962	41,070	90,843	41,070	1,31,913
	Cumbum taluk	12,921	8,389	21,310	4,020	..	16,098	23,724	20,118	28,900	49,018
	Markapur "	3,465	..	3,465	1,812	..	2,946	2,581	4,758	2,581	7,339
Kurnool	Pattikonda "	44,004	..	44,004	20,961	..	9,115	2,839	30,079	2,839	32,918
	Rannalakot "	57,153	..	57,153	24,624	..	7,911	5,104	32,535	5,104	37,639
	Nandikotkur "	43,476	..	43,476	24,666	..	4,093	26,015	28,759	26,015	54,774
	Total	1,16,576	..	1,16,576	59,881	..	30,962	41,070	90,843	41,070	1,31,913

APPENDIX E—cont.
Statement showing the progress of the Toddy revenue in the tracts into which the Tree-tax system has been introduced—cont.

Districts.	Taluk or divisions.	Last year of old system.	Rentals in last year of old system.	1892-93.			1893-94.			1894-95.		
				Rentals.	Tree-tax.	Total.	Rentals.	Tree-tax.	Total.	Rentals.	Tree-tax.	Total.
1	2	3	4	5	6	7	8	9	10	11	12	13
Kurnool—cont.	Nandyal taluk	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
	Koilkuntla "	..	..	38,507	..	38,507	39,612	..	39,612	33,065	..	33,065
	Sirvel "	..	..	8,910	..	8,910	8,955	..	8,955	9,550	..	9,550
	Total ..	..	..	47,417	..	47,417	48,567	..	48,567	42,615	..	42,615
Madras	Madras Town Circle	1886-87 ..	3,84,830	69,810	3,61,952	4,31,762	68,087	3,96,727	4,64,814	67,972	4,30,061	4,98,033
	Conjeveram taluk	1889-90 ..	55,038	27,050	22,596	49,684	21,881	26,987	48,868	26,139	30,294	56,433
	Chingleput "	..	..	18,624	..	18,624	16,014	9,661	25,675	13,044	18,015	31,059
	Maduranakam "	..	..	32,970	..	32,970	26,524	9,740	36,264	18,835	26,337	44,172
Chingleput	Tiruvallur "	..	..	18,879	..	18,879	12,188	4,927	17,115	9,421	13,312	22,733
	Ponnéri "	..	..	28,282	..	28,282	32,860	..	32,860	19,764	15,054	34,818
	Total ..	..	..	1,25,805	..	1,25,805	1,09,467	51,315	1,60,782	87,203	1,02,012	1,89,215
	North Arcot ..	..	..	..	..	..	..	..	..	..	..	..
North Arcot	Walajapet taluk	1887-88 ..	37,717	24,076	19,516	43,622	20,666	21,699	42,365	23,868	22,305	46,173
	Gudiyattam "	1889-90 ..	49,711	38,650	26,312	64,963	30,226	27,842	58,068	32,377	34,228	66,605
	Arcoet "	..	..	26,448	..	26,448	19,241	9,005	28,246	14,198	21,009	35,207
	Vellore "	..	..	38,114	..	38,114	27,765	9,743	37,508	27,658	10,854	47,512
North Arcot	Wandiwash "	..	..	10,576	..	10,576	14,868	..	14,868	9,259	8,441	17,700
	Chittoor "	..	..	31,103	..	31,103	31,936	..	31,936	22,225	8,628	30,753
	Polar "	..	..	10,735	..	10,735	13,661	..	13,661	9,479	4,013	13,492
	Chendragiri "	..	..	24,045	..	24,045	21,726	..	21,726	22,692	..	22,692
North Arcot	Arni division	..	..	8,929	..	8,929	13,118	..	13,118	11,684	5,717	17,401
	Kalahasti "	..	..	7,600	..	7,600	7,481	..	7,481	6,390	..	6,390
	Tiruttani "	..	..	9,526	..	9,526	10,938	..	10,938	10,154	..	10,154
	Puttur "	..	..	7,550	..	7,550	8,696	..	8,696	9,652	..	9,652
North Arcot	Punganuru "	..	..	11,840	..	11,840	16,305	..	16,305	16,854	..	16,854
	Kangundi "	..	..	11,230	..	11,230	12,670	..	12,670	13,854	..	13,854
	Palmaner taluk	..	..	8,907	..	8,907	14,517	..	14,517	18,484	..	18,484
	Total ..	..	..	2,69,329	..	2,69,329	2,63,714	68,289	3,32,003	2,47,428	1,24,095	3,71,523

APPENDIX E—cont.
Statement showing the progress of the Toddy revenue in the tracts into which the Tree-tax system has been introduced—cont.

Districts.	Taluk or divisions.	1895-96.			1896-97.			1897-98.		
		Rentals.	Tree-tax.	Total.	Rentals.	Tree-tax.	Total.	Rentals.	Tree-tax.	Total.
1	2	3	4	5	6	7	8	9	10	11
Kurnool—cont.	Nandyal taluk	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
	Koilkuntla "	..	..	27,561	..	27,561	27,561	..	27,561	27,561
	Sirvel "	..	..	8,384	..	8,384	8,384	..	8,384	8,384
	Total ..	..	..	35,945	..	35,945	35,945	..	35,945	35,945
Madras	Madras Town Circle	1895-96 ..	4,66,454	6,34,912	1,18,431	8,389	2,09,820	1,43,967	2,59,820	4,03,787
	Conjeveram taluk	1895-96 ..	32,547	85,172	117,719	32,547	85,172	117,719	32,547	85,172
	Chingleput "	..	..	22,802	..	22,802	22,802	..	22,802	22,802
	Maduranakam "	..	..	29,566	..	29,566	29,566	..	29,566	29,566
Chingleput	Tiruvallur "	..	..	13,643	..	13,643	13,643	..	13,643	13,643
	Ponnéri "	..	..	20,106	..	20,106	20,106	..	20,106	20,106
	Total ..	..	..	1,15,853	..	1,15,853	1,15,853	..	1,15,853	1,15,853
	North Arcot ..	..	..	..	..	..	..	..	..	..
North Arcot	Walajapet taluk	1895-96 ..	28,358	33,923	62,281	28,358	33,923	62,281	28,358	33,923
	Gudiyattam "	..	..	40,588	..	40,588	40,588	..	40,588	40,588
	Arcoet "	..	..	24,910	..	24,910	24,910	..	24,910	24,910
	Vellore "	..	..	35,659	..	35,659	35,659	..	35,659	35,659
North Arcot	Wandiwash "	..	..	6,116	..	6,116	6,116	..	6,116	6,116
	Chittoor "	..	..	20,023	..	20,023	20,023	..	20,023	20,023
	Polar "	..	..	7,331	..	7,331	7,331	..	7,331	7,331
	Chendragiri "	..	..	21,506	..	21,506	21,506	..	21,506	21,506
North Arcot	Arni division	..	..	10,102	..	10,102	10,102	..	10,102	10,102
	Kalahasti "	..	..	8,598	..	8,598	8,598	..	8,598	8,598
	Tiruttani "	..	..	8,357	..	8,357	8,357	..	8,357	8,357
	Puttur "	..	..	7,196	..	7,196	7,196	..	7,196	7,196
North Arcot	Punganuru "	..	..	15,183	..	15,183	15,183	..	15,183	15,183
	Kangundi "	..	..	16,701	..	16,701	16,701	..	16,701	16,701
	Palmaner taluk	..	..	15,360	..	15,360	15,360	..	15,360	15,360
	Total ..	..	..	2,52,678	..	2,52,678	2,52,678	..	2,52,678	2,52,678

Statement showing the progress of the Toddy revenue in the tracts into which the Tree-tax system has been introduced—*cont.*

Districts.	Taluka or divisions.	Last year of old system.	1892-93.				1893-94.				1894-95.							
			Rentals in last year of old system.		Total.		Rentals.		Tree-tax.		Total.		Rentals.		Tree-tax.		Total.	
			3	4	5	6	7	8	9	10	11	12	13					
South Arcot ..	Cuddalore taluk ..	1887-88 ..	69,276	..	45,140	36,657	81,797	46,991	36,826	83,817	47,424	36,963	84,387					
		1888-89 ..	44,388	..	40,143	25,346	65,489	46,434	24,808	71,242	50,298	24,260	74,358					
		1889-90 ..	14,977	..	10,026	9,262	19,278	12,488	9,043	21,631	14,068	9,286	22,354					
		1890-91 ..	31,879	..	8,184	14,314	22,498	12,381	15,463	27,844	14,593	16,209	30,803					
		1891-92 ..	..	..	7,362	..	7,362	9,028	..	9,028	10,294	..	10,294					
		1892-93 ..	..	..	5,635	..	5,635	6,175	..	6,175	6,828	..	6,828					
		1893-94 ..	..	..	4,373	..	4,373	4,050	..	4,050	4,477	..	4,477					
		1894-95 ..	..	..	5,236	..	5,236	6,029	..	6,029	6,606	..	6,606					
		Total ..	..	..	1,26,149	85,569	2,11,718	1,44,176	86,140	2,30,216	1,53,588	86,718	2,40,306					
		Tanjore ..	Tanjore taluk ..	1887-88 ..	90,709	..	73,872	47,005	1,20,877	77,544	43,360	1,20,904	78,868	43,861	1,22,729			
1888-89 ..	1,36,884			..	1,10,124	64,306	1,64,430	1,17,342	51,177	1,68,519	1,31,874	61,924	1,83,798					
1889-90 ..	93,514			..	67,246	42,430	90,666	58,794	41,132	99,926	64,314	38,606	1,02,920					
1890-91 ..	71,280			..	60,372	44,406	1,04,868	63,462	43,611	1,07,073	73,332	43,466	1,16,798					
1891-92 ..	44,402			..	42,390	28,224	70,614	42,666	27,735	70,401	49,038	27,313	76,851					
1892-93 ..	79,204			..	57,081	50,559	1,08,540	62,964	47,506	1,10,470	64,890	44,678	1,09,668					
1893-94 ..	66,002			..	82,700	38,336	72,536	34,428	34,726	69,164	34,988	31,648	66,636					
1894-95 ..	58,706			..	44,436	15,881	60,317	31,662	27,254	68,916	30,813	23,760	64,673					
Total ..	..			..	37,822	..	37,822	40,745	..	40,745	84,950	..	34,950					
Trichinopoly ..	Trichinopoly taluk ..			1887-88 ..	60,051	..	5,16,943	3,22,727	8,39,670	5,29,607	3,16,501	8,46,108	5,63,067	3,05,756	8,08,823			
		1888-89 ..	16,267	..	71,133	41,570	1,12,703	72,489	42,455	1,14,944	76,854	47,050	1,23,904					
		1889-90 ..	6,385	..	8,337	10,910	28,295	19,818	9,611	29,429	20,079	9,419	29,498					
		1890-91 ..	11,737	..	11,964	7,348	19,312	8,393	589	8,982	8,499	1,032	9,531					
		1891-92 ..	7,808	..	4,376	2,815	7,191	15,393	6,382	21,775	15,780	6,824	22,604					
		1892-93 ..	1,08,148	..	1,13,195	63,043	1,76,238	4,359	2,903	7,262	4,253	2,724	6,977					
		1893-94 ..	28,940	..	26,496	14,684	41,180	1,20,452	61,940	1,82,392	1,25,465	67,049	1,92,514					
		1894-95 ..	..	..	14,240	..	14,240	23,514	14,700	38,214	24,313	15,721	40,034					
		Total ..	..	..	6,800	..	6,800	12,307	..	12,307	8,208	4,815	13,023					
		Madura ..	Madura taluk ..	1887-88 ..	..	..	24,116	..	24,116	21,503	..	21,503	24,979	..	11,391			
1888-89 ..	..			..	15,444	..	15,444	13,243	..	13,243	13,195	..	24,979					
1889-90 ..	..			..	8,310	..	8,310	3,022	..	3,022	2,775	..	13,195					
1890-91 ..	6,409			..	95,040	24,090	1,19,130	94,055	29,984	1,24,034	98,849	30,866	1,29,715					
1891-92 ..	..			..	1,85,446	58,774	2,24,220	1,77,195	44,684	2,21,879	1,83,710	61,402	2,35,112					
1892-93 ..	..			..	..	..	..	..	..	..	..	..	..					
1893-94 ..	..			..	..	..	..	..	..	..	..	..	..					
1894-95 ..	..			..	..	..	..	..	..	..	..	..	..					
Total ..	..			..	..	..	..	..	..	..	..	..	..					
Trichinopoly ..	Trichinopoly taluk ..			1887-88 ..	..	..	..	..	..	..	..	..	..	..	..			
		1888-89 ..	..	..	..	..	..	..	..	..	..	..	..					
		1889-90 ..	..	..	..	..	..	..	..	..	..	..	..					
		1890-91 ..	..	..	..	..	..	..	..	..	..	..	..					
		1891-92 ..	..	..	..	..	..	..	..	..	..	..	..					
		1892-93 ..	..	..	..	..	..	..	..	..	..	..	..					
		1893-94 ..	..	..	..	..	..	..	..	..	..	..	..					
		1894-95 ..	..	..	..	..	..	..	..	..	..	..	..					
		Total ..	..	..	..	..	..	..	..	..	..	..	..					
		Madura ..	Madura taluk ..	1887-88 ..	..	..	..	..	..	..	..	..	..	..	..			
1888-89 ..	..			..	..	..	..	..	..	..	..	..	..					
1889-90 ..	..			..	..	..	..	..	..	..	..	..	..					
1890-91 ..	..			..	..	..	..	..	..	..	..	..	..					
1891-92 ..	..			..	..	..	..	..	..	..	..	..	..					
1892-93 ..	..			..	..	..	..	..	..	..	..	..	..					
1893-94 ..	..			..	..	..	..	..	..	..	..	..	..					
1894-95 ..	..			..	..	..	..	..	..	..	..	..	..					
Total ..	..			..	..	..	..	..	..	..	..	..	..					

Statement showing the progress of the Toddy revenue in the tracts into which the Tree-tax system has been introduced—*cont.*

Districts.	Taluk or divisions.	1895-96.				1896-97.				Whole year.				
		Rentals.		Tree-tax.	Total.	Second half-year.		First half-year.		Rentals.	Tree-tax.	Rentals.	Tree-tax.	Total.
		Rentals.		Tree-tax.	Total.	Second half-year.		First half-year.						
		14	15	16	17	18	19	20	21	22	23			
South Arcot ..	Ouddalore	Rs. 44,515	Rs. 35,458	Rs. 79,973	Rs. 21,255	Rs. 16,294	Rs. 13,623	Rs. 20,866	Rs. 34,878	Rs. 37,160	Rs. 72,038			
	Chidambaram	49,578	27,574	77,152	25,338	13,123	27,881	15,896	53,219	29,019	82,238			
	Villupuram	11,832	8,745	20,577	6,855	3,981	4,683	5,401	10,538	9,382	19,920			
	Tindivanam	13,899	16,326	30,215	7,163	6,449	6,665	8,691	12,828	15,240	27,968			
	Tiruvannamalai	8,426	3,946	12,372	2,616	3,431	3,062	3,843	6,678	7,274	12,952			
	Viduthachalam	6,779	936	6,715	2,225	993	1,799	1,124	4,024	2,117	6,141			
	Tirukkoyilur	4,292	1,181	6,473	1,600	1,134	1,437	1,299	3,037	2,433	5,470			
	Kallakurichi	4,806	1,842	6,648	1,668	1,733	2,158	1,971	3,825	3,704	7,530			
	Total ..	1,43,117	96,008	2,39,125	67,720	47,138	60,308	59,091	1,28,028	1,06,229	2,34,257			
	Tanjore ..	Tanjore	78,288	49,307	1,27,545	39,153	22,339	28,758	33,580	67,911	55,869	1,23,780		
Kumbakonam		1,33,176	53,783	1,86,959	64,344	25,092	60,541	41,785	1,14,885	66,877	1,81,762			
Negapatam		68,472	40,359	1,08,831	33,747	20,033	31,914	30,087	65,661	50,120	1,15,781			
Mayavaram		76,314	44,506	1,20,820	37,950	22,000	24,402	29,775	62,352	51,775	1,14,127			
Shiyali		49,866	27,553	77,419	24,234	12,629	17,922	18,242	42,153	30,871	73,027			
Nannilam		66,832	45,114	1,11,946	30,102	17,782	20,627	23,489	65,729	52,920	1,08,649			
Mannargudi		34,651	32,603	67,254	16,931	15,385	14,313	23,489	31,244	38,874	70,118			
Tiruturaiappondi		26,858	24,675	51,433	11,654	11,286	9,521	19,602	21,175	30,883	52,063			
Patukkottai		29,413	10,827	40,240	11,113	11,277	15,162	19,728	26,215	31,005	57,220			
Total ..		5,62,820	3,28,627	8,91,447	2,69,228	1,61,823	2,13,100	2,47,376	4,82,328	4,09,199	8,91,527			
Trichinopoly ..	Trichinopoly	85,398	53,680	1,39,078	45,498	24,958	21,852	26,821	67,350	51,779	1,19,129			
	Masiri	20,484	10,619	31,103	10,542	4,826	7,311	7,311	17,853	12,136	29,989			
	Udayarpalayam	8,483	918	9,401	4,042	557	4,127	400	8,169	9,104	19,266			
	Kallitalai	12,558	6,938	19,516	6,360	3,272	4,236	5,832	10,596	9,104	19,700			
	Perambalur	4,290	2,722	7,012	2,142	1,651	2,271	1,364	4,413	3,015	7,428			
	Total ..	1,31,213	74,897	2,06,110	68,584	35,264	39,797	41,727	1,08,381	76,991	1,85,372			
	Madura	24,156	17,375	41,532	11,952	8,643	12,972	12,849	24,924	21,492	46,416			
	Melur	7,835	9,849	17,684	4,627	4,720	4,698	7,548	9,255	12,266	21,521			
	Periyakulam	9,837	1,076	11,513	4,320	1,596	2,946	2,202	7,263	3,798	11,064			
	Dindigul	25,803	4,406	29,709	10,965	6,368	6,828	2,946	17,793	9,654	27,447			
Madura ..	Palni	11,468	2,795	14,253	4,638	2,643	6,238	3,454	10,876	6,102	16,978			
	Tirumangalam	2,130	630	2,660	655	645	1,026	985	1,831	1,811	3,312			
	Sivagangam	84,157	49,243	1,33,400	36,019	25,289	67,889	54,746	1,03,908	80,035	1,83,943			
	Total ..	1,64,876	85,875	2,50,751	73,176	47,832	1,02,527	87,146	1,75,703	1,34,978	3,10,681			

APPENDIX E—cont.

APPENDIX E—*cont.*

Statement showing the progress of the Toddy revenue in the tracts into which the Tree-tax system has been introduced—*cont.*

APPENDIX E—cont.

Statement showing the progress of the Toddy revenue in the tracts into which the Tree-tax system has been introduced--cont.

Districts.	Taluka or divisions.	1895-96.			1896-97.			Whole year.		
		First half-year.		Total.	Second half-year.		Total.			
		Rentals.	Tree-tax.		Rentals.	Tree-tax.				
		14	15	16	17	18	19	20	21	22
Tinnevely ..	Ambasudram taluk ..	Rs. 10,737	Rs. 10,906	Rs. 21,643	Rs. 6,870	Rs. 3,256	Rs. 8,496	Rs. 12,418	Rs. 11,752	Rs. 24,170
	Tenkási taluk ..	3,370	6,632	10,008	1,563	2,907	3,875	8,361	6,873	10,233
	Tinnevely taluk ..	14,950	7,411	22,361	4,858	4,550	8,612	13,691	13,162	20,853
	Srivilliputtur taluk ..	11,592	6,488	17,080	3,227	3,607	4,298	10,864	7,869	18,229
	Sittur taluk ..	4,515	1,026	5,541	1,392	2,182	1,182	3,584	1,960	6,544
	Nanguneri taluk ..	10,369	3,661	14,030	2,020	3,269	5,427	7,533	7,791	15,324
	Ottapidaram taluk ..	20,602	4,509	25,111	6,580	5,074	6,210	16,893	10,384	27,177
	Sankaranayinkóvil taluk ..	6,848	1,414	8,262	1,948	2,144	2,113	6,758	4,267	10,015
	Srivaikuntam taluk ..	21,796	5,547	27,343	5,620	6,411	8,648	15,086	15,059	30,145
		Total ..	1,05,385	46,504	1,51,970	34,872	31,181	47,821	88,688	79,002
Coimbatore ..	Coimbatore taluk ..	Rs. 96,984	Rs. 32,051	Rs. 1,29,035	Rs. 51,884	Rs. 14,437	Rs. 45,248	Rs. 1,00,032	Rs. 82,857	Rs. 1,32,889
	Palladam ..	34,584	15,783	50,367	17,358	7,588	12,271	38,096	19,859	55,955
	Erode taluk ..	34,738	24,143	58,881	17,895	10,810	11,709	32,196	22,639	54,835
	Pollachi ..	18,442	10,089	28,531	8,568	4,953	6,744	15,312	10,232	25,544
	Karur ..	16,932	10,139	27,071	8,145	4,630	6,355	14,480	10,865	25,345
	Dharmapuri taluk ..	13,744	10,912	24,656	8,575	4,222	7,712	16,781	11,934	27,175
	Udumalpet ..	6,973	638	7,611	2,028	712	1,381	4,062	2,093	6,165
	Bhavani taluk ..	15,399	3,930	19,329	6,600	2,873	4,938	11,538	6,398	17,936
	Satyanaigalam taluk (exclud- ing the Talavadi firka) ..	35,505	11,531	47,036	12,192	7,223	9,942	22,134	21,115	43,249
		Total ..	2,72,301	1,19,216	3,91,517	1,34,425	57,498	80,494	2,51,631	1,37,992
Salem ..	Salem taluk ..	Rs. 96,195	Rs. 65,989	Rs. 1,62,184	Rs. 50,230	Rs. 31,032	Rs. 40,105	Rs. 90,335	Rs. 76,246	Rs. 1,66,581
	Namakk. I taluk ..	34,119	18,229	52,348	17,066	7,616	10,877	27,943	18,933	46,876
	Hosur taluk ..	66,882	23,319	90,201	35,792	11,947	30,852	66,618	30,512	97,160
	Tiruchengódu taluk ..	28,681	21,132	49,813	14,631	10,107	11,036	13,657	23,784	49,331
	Attur taluk ..	27,672	11,095	38,767	13,833	6,493	9,960	26,301	15,453	41,754
	Krishnagiri taluk ..	25,196	12,280	37,476	15,735	4,828	12,762	28,497	14,545	43,042
	Tirupattur ..	26,433	12,981	39,414	15,417	5,315	9,917	28,786	17,451	44,237
	Dharmapuri ..	16,435	5,402	21,837	6,585	6,632	12,136	14,315	9,705	24,020
	Uttangarai ..	8,549	3,187	11,736	3,938	2,080	4,097	7,771	6,177	13,948
		Total ..	3,30,162	1,73,614	5,03,776	1,74,349	81,803	1,30,983	3,14,163	2,12,786

APPENDIX E—cont.
Statement showing the progress of the Toddy revenue in the tracts into which the Tree-tax system has been introduced—cont.

Districts.	Taluk or divisions.	Last year of old system.	Rentals in last year of old system.	1892-93.			1893-94.			1894-95.		
				Rentals.	Tree-tax.	Total.	Rentals.	Tree-tax.	Total.	Rentals.	Tree-tax.	Total.
1	2	3	4	5	6	7	8	9	10	11	12	13
South Canara..	Mangalore taluk	..	..	RS. 51,752	42,955	94,707	RS. 67,429	47,871	1,15,300	RS. 82,818	50,514	1,33,332
	Uppinangadi "	..	..	18,745	12,615	31,360	25,476	15,203	40,679	31,865	16,379	48,244
	Kasaragod "	..	..	31,237	29,585	60,822	46,861	37,602	84,463	57,826	40,828	98,654
	Udipi "	..	..	48,885	36,174	85,059	60,242	38,603	98,745	67,616	38,789	1,06,405
	Coondapoor "	..	..	13,741	7,746	21,487	17,541	7,528	25,069	19,528	7,927	27,455
	Total ..	..	..	1,64,360	1,29,075	2,93,435	2,16,539	1,46,707	3,63,246	2,59,553	1,54,437	4,13,990
Malabar	Chirakkal taluk	..	..	26,395	18,191	44,586	36,600	44,604	80,204	51,507	51,036	1,02,543
	Kottayam "	..	..	29,442	22,588	52,030	42,733	21,509	64,242	32,287	22,399	54,686
	Kurumbanad "	..	..	9,179	14,683	23,862	12,462	15,590	28,052	13,542	16,970	30,512
	Calicut "	..	..	28,073	28,022	56,095	28,963	28,947	57,910	30,025	30,303	60,328
	Ernad "	..	..	3,721	6,744	10,465	6,404	7,993	14,397	10,766	9,304	20,060
	Walavanad "	..	..	3,788	3,788	7,576	6,105	4,508	10,613	10,384	5,401	15,785
	Palghat "	..	..	11,098	5,586	16,684	14,496	5,693	20,189	16,090	6,139	22,229
	Ponnani "	..	..	8,480	14,033	22,513	10,527	12,394	22,921	11,818	15,218	27,036
	Cochin "	..	..	9,170	3,276	12,446	10,532	3,309	13,841	12,301	3,618	15,919
	Total ..	..	..	1,28,709	1,16,911	2,45,620	1,57,822	1,44,547	3,02,369	1,88,680	1,60,388	3,49,068

APPENDIX E—cont.
Statement showing the progress of the Toddy revenue in the tracts into which the Tree-tax system has been introduced—cont.

Districts.	Taluk or divisions.	1895-96.			1896-97.			Whole year.			
		Rentals.		Tree-tax.	First half-year.		Second half-year.		Rentals.	Tree-tax.	Total.
		14	15	16	Rentals.	Tree-tax.	Rentals.	Tree-tax.			
South Canara..	Mangalore taluk	RS. 52,130	45,509	97,639	RS. 27,508	12,641	RS. 29,209	RS. 34,521	RS. 56,717	RS. 47,102	RS. 1,03,879
	Uppinangadi "	15,385	14,841	30,226	7,742	3,866	14,077	19,037	21,519	22,903	44,722
	Kasaragod "	54,871	40,388	95,259	28,818	13,079	19,725	16,235	48,543	20,314	78,857
	Udipi "	82,503	40,826	1,23,329	48,000	19,453	47,801	20,808	95,801	40,451	1,36,152
	Coondapoor "	20,845	8,894	29,739	11,177	3,858	11,470	5,055	22,647	8,913	31,560
	Total ..	2,25,734	1,50,458	3,76,192	1,23,245	53,897	1,22,282	95,746	2,45,527	1,49,643	3,95,170
Malabar	Chirakkal taluk	64,429	52,857	1,17,286	35,347	24,216	32,973	28,464	68,320	52,680	1,21,000
	Kottayam "	32,792	23,220	56,012	18,138	10,658	15,576	12,765	33,714	28,423	62,137
	Kurumbanad "	15,747	17,583	33,330	7,529	7,358	7,206	8,966	14,735	16,324	31,059
	Calicut "	34,627	30,901	65,528	18,350	13,656	17,755	16,775	36,105	30,431	66,536
	Ernad "	13,967	10,003	23,970	7,080	4,443	6,722	5,098	13,802	9,541	23,343
	Walavanad "	16,132	6,587	22,719	9,183	1,403	7,856	4,155	17,039	5,558	22,597
	Palghat "	18,148	6,244	24,392	8,955	666	9,333	6,034	18,288	6,703	24,991
	Ponnani "	14,363	15,520	29,883	7,550	6,754	7,903	7,905	15,083	14,559	29,742
	Cochin "	13,405	3,954	17,359	6,330	1,785	7,038	1,734	13,368	3,519	16,887
	Total ..	2,23,610	1,65,875	3,89,485	1,18,492	70,939	1,11,962	91,896	2,30,454	1,62,835	3,93,289

Note.—(1) The rentals shown against the taluks of the Godavari district, the Bandur, Tenali and Bapatla taluks of the Kistna district, and the taluks of the South Canara district (except Mangalore town area) and against Cochin in Malabar, include arrack rentals; but the figures in columns 14, 17 and 19 against the Bandur and Tenali taluks of the Kistna district and against the Mangalore and Uppinangadi taluks and the portion of the Kasaragod taluk exclusive of the Kasaragod and Hosdurg still-areas, exclude the arrack rentals on account of the introduction of the Excise system for arrack into those tracts in 1895-96; for the same reason column 19 against Bapatla excludes the arrack rentals for the latter half of the official year 1896-97; columns 17 and 19, however, include the arrack rentals of the Mangalore and Linggiri zamindaris.

(2) The rentals shown against Madras represent shop license-fees.

(3) Columns 3 and 4 against South Canara and Malabar are not filled up, as the taluks of those districts were under different systems.

(4) Details for columns 5 to 16 against Ganjam are not available.

APPENDIX F.
STATEMENT showing the particulars of population, area, shops and incidence of arrack and toddy revenue in the several districts of the Madras Presidency during the year 1896-97.

Districts.	NUMBER OF SHOPS OPENED.									
	Population.	Area in square miles.	Arrack.		Toddy.		Total.		Popula- tion per arrack shop.	Popula- tion per toddy shop.
			1895-96.		1896-97.		1896-97.			
			4	5	6	7	8	9		
1	2	3	4	5	6	7	8	9	10	11
Ganjām	1,607,865	5,086	633	604	412	393	1,045	997	2,662	4,091
Vizagapatam	1,943,211	4,619	237	256	647	618	884	874	7,591	3,144
Gódvári	1,963,442	4,843	1,349	1,276	1,180	1,250	2,529	2,626	1,539	1,571
Kistna	1,855,582	8,397	1,235	1,021	1,739	1,347	2,974	3,368	1,817	1,378
Nellore	1,463,736	8,765	313	375	868	861	1,236	1,236	3,903	1,700
Cuddapah	1,272,072	8,722	603	569	729	743	1,332	1,197	2,236	2,026
Anantapur	880,691	5,461	332	288	757	743	1,089	1,031	2,528	980
Bellary	817,311	7,789	231	218	575	574	1,089	792	4,040	1,534
Kurnool	676,990	7,514	438	423	957	912	1,335	1,335	1,434	1,434
Madras	978,456	370	109	109	474	466	693	693	4,310	1,837
Chingleput	2,751	2,751	226	227	467	466	693	693	4,310	1,837
North Arcot	2,114,487	7,366	605	619	1,193	1,151	1,798	1,770	3,416	4,873
South Arcot	2,162,851	5,217	1,064	896	471	473	1,535	1,369	2,414	1,677
Tanjore	2,228,114	3,709	238	222	2,074	2,069	2,312	2,291	10,037	5,122
Trichinopoly	1,872,717	3,631	255	261	268	268	523	629	6,259	2,778
Madura	2,608,404	8,808	481	457	906	939	1,387	1,396	5,708	2,492
Tinnevelly	1,916,095	6,387	319	329	778	769	1,097	1,098	5,824	2,166
Coimbatore	2,004,839	7,860	571	550	925	930	1,496	1,480	3,645	2,092
Nilgiris	99,797	957	31	31	956	938	1,441	1,432	3,973	819
Salem	1,962,591	7,529	485	494	1,277	1,285	2,062	2,044	1,387	1,988
South Canara	1,052,359	3,902	785	759	1,277	1,285	2,062	2,044	1,387	1,988
Malabar	2,641,928	5,587	721	652	1,310	1,329	2,031	† 1,981	4,052	1,988
Total	34,352,022	122,270	11,261	10,636	18,963	18,415	30,224	† 29,051	3,230	1,865

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

† Exclusive of four shops for the sale of both arrack and toddy opened during the year in the outlying pataams of British Cochin.

APPENDIX F—cont.
Statement showing the particulars of population, area, shops and incidence of arrack and toddy revenue in the several districts of the Madras Presidency during the year 1896-97—cont.

Districts.	Number of square miles supplied by each		REVENUE.				INCIDENCE OF TAXATION PER HEAD OF POPULATION.							
	Number of square miles supplied by each arrack shop.	13	Arrack.	Toddy.	Joint arrack and toddy.	Total.	Arrack revenue.	Toddy revenue.	Joint arrack and toddy revenue.	Total.				
											14	15	16	17
Ganjām	8.4	12.9	RS. 3,06,987	RS. 42,583	RS. 3,49,570	RS. 3,49,570	RS. A. P. 0 3 1	RS. A. P. 0 0 5	RS. A. P. 0 3 6	RS. A. P. 0 3 6				
Vizagapatam	18.0	7.5	3,13,969	96,093	4,10,062	4,10,062	0 2 7	0 0 9	0 3 5	0 3 5				
Godevari	3.8	3.9	5,15,549	5,61,470	10,77,019	10,77,019	0 4 2	0 4 7	0 8 9	0 8 9				
Kistna	8.2	6.2	6,71,367	2,98,747	8,71,114	8,71,114	0 4 11	0 2 7	0 7 6	0 7 6				
Nellore	23.4	10.2	2,77,372	1,30,094	4,07,466	4,07,466	0 3 0	0 1 5	0 4 5	0 4 5				
Cuddapah	15.3	13.9	2,40,415	1,31,926	3,72,341	3,72,341	0 3 0	0 1 8	0 4 8	0 4 8				
Anantapur	19.0	7.3	1,67,332	3,54,805	5,22,137	5,22,137	0 3 8	0 7 10	0 11 6	0 11 6				
Bellary	26.6	10.1	1,94,336	4,08,861	6,03,197	6,03,197	0 3 6	0 7 5	0 10 11	0 10 11				
Kurnool	17.8	8.2	46,988	2,36,096	2,83,084	2,83,084	0 0 11	0 4 7	0 5 6	0 5 6				
Madras	3.4	5.9	6,47,352	5,77,795	11,25,147	11,25,147	0 12 11	0 13 8	1 10 7	1 10 7				
Chingleput	12.1	6.4	2,06,460	2,83,949	4,90,409	4,90,409	0 3 5	0 4 8	0 6 10	0 6 10				
North Arcot	11.9	11.0	4,37,665	4,63,710	9,01,375	9,01,375	0 3 4	0 3 6	0 4 9	0 4 9				
South Arcot	6.8	1.8	4,08,032	2,34,257	6,42,309	6,42,309	0 3 0	0 1 9	0 8 0	0 8 0				
Tanjore	16.7	13.5	2,20,205	8,91,527	11,11,722	11,11,722	0 1 7	0 2 2	0 5 0	0 5 0				
Trichinopoly	13.9	9.4	2,42,126	1,85,372	4,27,498	4,27,498	0 2 10	0 2 2	0 3 7	0 3 7				
Madura	19.3	7.0	2,70,601	3,10,686	5,81,287	5,81,287	0 1 8	0 1 11	0 2 8	0 2 8				
Tinnevely	16.4	8.5	1,52,465	1,67,689	3,20,154	3,20,154	0 1 3	0 1 5	0 4 6	0 4 6				
Coimbatore	14.3	8.5	3,36,580	4,08,616	7,45,196	7,45,196	2 9 2	0 3 3	2 9 2	2 9 2				
Nilgiris	30.9	8.0	2,56,705	5,26,956	7,83,661	7,83,661	0 2 8	0 4 4	0 7 1	0 7 1				
Salem	15.2	3.0	3,37,562	3,23,699	6,61,261	6,61,261	0 2 9	0 4 11	0 7 10	0 7 10				
South Canara	6.1	4.2	1,91,663	3,88,688	5,80,351	5,80,351	0 2 11	0 2 4	0 3 4	0 3 4				
Malabar	8.6	6.6	1,55,812	70,24,619	1,485	1,34,23,667	0 0 11	0 2 4	0 0 1	0 3 4				
Total	11.5	6.6	63,97,563	70,24,619	1,485	1,34,23,667	0 3 0	0 3 3	0 0 1	0 6 3				

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

STATEMENT showing the particulars of Foreign Liquor Licenses issued in the several districts during 1896-97 as compared with those issued in 1895-96.

Districts.	CLASS OF LICENSES.																				Increase or decrease in fees.																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																							
	Wholesale licenses for the sale of liquor (not to be consumed on the premises) to licensed dealers only.				Retail licenses for the sale of				Tavern licenses for the sale of				Refreshment room licenses.				Occasional licenses.					Special licenses.				Auctioneer's licenses.				Chemist's and Druggist's licenses.				Total.																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																										
	Foreign liquor.				Beer only.				Foreign liquor.				Beer only.				For rooms under the supervision of Railway and Dak Line Companies.					For ordinary refreshment rooms.				Occasional licenses.				Special licenses.					Auctioneer's licenses.				Chemist's and Druggist's licenses.																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																					
	No.		Fees.		No.		Fees.		No.		Fees.		No.		Fees.		No.		Fees.			No.		Fees.		No.		Fees.		No.		Fees.			No.		Fees.		No.	Fees.																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																				
	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21		22	23	24	25	26	27	28																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																
1. Ganjam .. { 1895-96 .. { 1896-97 ..	..	..	12	600	..	..	..	..	..	..	..	..	..	1	50	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..

(b) Bar licenses.

(c) Colombo Arrack retail licenses.

APPENDIX G—cont.

Statement showing the particulars of Foreign liquor licenses issued in the several districts during 1896-97 as compared with those issued in 1895-96—cont.

Districts.		CLASS OF LICENSES.																Total.	Increase or decrease in fees.											
		Wholesale licenses for the sale of liquor (not to be consumed on the premises) to licensed dealers only.				Retail licenses for the sale of				Tavern licenses for the sale of				Refreshment room licenses.						Occasional licenses.	Special licenses.	Auctioneers' licenses.	Chemists' and Druggists' licenses.							
		Foreign liquor.		Beer only.		Foreign liquor.		Beer only.		Foreign liquor.		Beer only.		For rooms under the supervision of Railway and Dak Line Companies.		For ordinary refreshment rooms.														
		No.	Fees.	No.	Fees.	No.	Fees.	No.	Fees.	No.	Fees.	No.	Fees.	No.	Fees.	No.	Fees.							No.	Fees.	No.	Fees.	No.	Fees.	
1		2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28		
13. South Arcot.		RS.	4	200	RS.	..	..	RS.	12	905	RS.	..	..	2	100	..	..	RS.	..	..	..	..	..	..	..	18	1,205	RS.	125	
{ 1895-96 ..		..	2	100	..	..	..	..	11	877	..	..	..	2	100	..	..	..	..	..	..	..	..	..	..	16	1,080	..	..	
{ 1895-96 ..		..	21	1,050	..	..	..	..	6	1,712	..	..	..	2	100	..	..	..	..	..	..	..	..	..	..	31	2,902	..	..	
14. Tanjore ..		..	21	1,050	..	..	..	..	6	1,950	..	..	..	1	50	..	..	..	..	..	..	..	..	..	..	30	3,150	..	..	
{ 1895-96 ..		..	10	500	..	..	..	..	..	..	245	..	..	1	50	..	..	..	..	..	..	..	..	..	..	13	810	..	..	
15. Trichinopoly.		..	10	500	..	..	..	..	..	..	2,700	..	..	1	50	..	..	..	..	..	..	..	..	..	..	14	3,315	..	..	
{ 1895-96 ..		..	20	1,000	..	..	..	..	5	635	..	..	..	1	50	..	..	..	..	..	..	..	..	..	..	10	1,721	..	..	
{ 1895-96 ..		..	20	1,000	..	..	..	..	5	697	..	..	..	1	50	..	..	..	..	..	..	..	..	..	..	20	3,434	..	..	
16. Madra ..		..	20	1,000	..	..	..	..	6	2,334	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	28	1,692	..	..	
{ 1895-96 ..		..	20	1,000	..	..	..	..	6	2,142	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	27	3,192	..	..	
17. Tinnevely ..		..	20	1,000	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	10	2,977	..	..		
{ 1895-96 ..		..	60	600	..	..	..	..	3	7,115	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	23	7,977	..	..	
{ 1895-96 ..		..	16	800	..	..	..	..	3	8,780	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	10	2,970	..	..	
18. Coimbatore..		..	16	800	..	..	..	..	3	8,780	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	24	9,790	..	..	
{ 1895-96 ..		..	100	1,000	..	..	..	..	15	18,561	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	65	49,869	..	..	
{ 1895-96 ..		..	3	75	..	..	..	..	15	20,820	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	40	66,350	..	..	
19. Nilgiris ..		..	11	1,000	..	..	..	..	15	30,430	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	23	8,162	..	..	
{ 1895-96 ..		..	16	800	..	..	..	..	5	2,262	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	26	3,380	..	..	
{ 1895-96 ..		..	16	800	..	..	..	..	5	2,025	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	10	3,883	..	..	
20. Salem ..		..	16	800	..	..	..	..	4	123	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	10	9	..	..	
{ 1895-96 ..		..	5	250	..	..	..	..	4	121	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	20	69	..	..	
21. South Canara		..	5	250	..	..	..	..	4	121	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	20	69	..	..	
{ 1895-96 ..		..	75	25	..	..	..	..	21	2,788	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	2	4,313	..	..	
{ 1895-96 ..		..	22	1,100	..	..	..	..	20	2,207	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	10	50	..	..	
22. Malabar ..		..	22	1,100	..	..	..	..	20	2,207	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	10	50	..	..	
{ 1895-96 ..		..	43	1,075	289	..	..	..	226	2,116,332	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	27	755	2,68,383	..	..
{ 1896-97 ..		..	48	1,200	286	..	..	..	230	2,458,894	..	..	..	..	..	..	..	..	..	..	..	..	..	..	22	754	3,05,505	..	..	
Total ..		..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	

(c) Granted free of fee to a former retail licensee to enable him to transfer his stock of liquor to a licensed dealer in one transaction.

(d) Granted to the Jesuit Mission at Trichinopoly for the manufacture of wine from dried raisins.

APPENDIX H.
Stock account of Opium, and Intoxicating Drugs prepared therefrom during 1896-97.

Districts.	Opium.					Intoxicating Drugs Made from Opium.							
	Receipts.			Issues.					Quantity manufactured during the year.	Quantity retained.	Balance on 31st March 1897.		
	Balance at the beginning of the year.	Quantity imported from Indore.	Quantity received from other districts.	Total.	Quantity retained in the district.	Quantity sent to other districts.	Quantity sold to vendors of intoxicating drugs.	Dryage.				Total.	Balance on 31st March 1897.
1	2	3	4	5	6	7	8	9	10	11	12	13	14
Ganjām ..	LB. 279	LB. 21,177	LB. 5,402	LB. 26,781	LB. 5,162	LB. 6,076	LB. 153	LB. 180	LB. 5,495	LB. 186	LB. 153	LB. 153	LB. ..
Vizagapatam ..	4,215	21,177	1,389	26,781	16,364	4,076	409	495	22,344	4,137	409	409	..
Gōdāvari ..	2,393	43,687	..	46,080	38,918	4,486	143	562	44,099	1,981	143	143	..
Kistna ..	1,566	1,542	2,616	5,724	5,361	29	107	97	5,594	130	107	107	..
Nellore ..	47	..	530	577	453	..	38	4	495	82	38	38	..
Cuddapah ..	+ 86	..	585	+ 671	544	26	64	11	645	26	96	96	..
Arantapur ..	29	..	163	192	172	..	..	2	174	18	..	..	..
Bellary ..	13	..	319	477	359	14	69	1	443	34	127	127	..
Kurnool ..	143	..	876	1,164	851	192	26	16	1,085	79	38	38	..
Madras ..	1,469	9,397	..	10,866	927	6,854	1,327	103	9,211	1,655	798	798	..
Chingleput ..	..	..	69	69	54	..	12	1	67	2	12	12	..
North Arcot ..	54	..	1,041	1,095	861	..	198	14	1,073	22	293	293	..
South Arcot ..	88	..	184	272	215	..	..	1	216	56	..	..	..
Tanjore ..	38	..	618	656	408	..	225	3	636	20	214	214	..
Trichinopoly ..	37	..	330	367	165	..	178	1	344	23	239	239	..
Madura ..	38	..	496	534	460	26	35	2	623	11	49	49	..
Tinnevely ..	6	..	193	199	140	..	43	1	184	15	43	43	..
Coimbatore ..	77	..	430	507	457	3	22	3	485	22	22	22	..
Nilgiris ..	..	..	392	392	382	..	..	..	382	10	..	..	..
Salem ..	..	..	897	1,226	657	409	135	6	1,207	19	188	188	..
South Canara ..	22	..	262	292	163	..	18	1	252	40	18	18	..
Malabar ..	6	..	667	951	827	21	..	6	854	97	..	..	..
Total ..	10,683	77,528	16,562	104,773	73,900	17,206	3,202	1,500	95,808	8,965	2,987	2,987	..

* Includes quantity confiscated and quantity unsent—5 lb. in all.
 † Includes 49 lb. issued to Chemists and Druggists.
 ‡ Sent to Banganapalle State.
 § Difference as compared with the previous year's balance is due to incorrect figures rendered by certain Tahsildars now rectified.

APPENDIX I.

STATEMENT showing the consumption of Opium and Intoxicating Drugs prepared therefrom during 1896-97.

Districts.	Population as per census of 1891.	Area.	Number of persons to the square mile.	Number of shops for the sale of opium and intoxicating drugs.		Population per shop.	Square miles per shop.	CONSUMPTION OF OPIUM.		
				1895-96.	1896-97.			1895-96.		
								Opium.	Opium used in the manufacture of intoxicating drugs.	Total.
	2	3	4	5	6	7	8	9	10	11
1. Ganjām ..	1,896,803	sq. mls. 8,267	229	89	82	23,132	100.8	LB. 4,166	LB. 234	LB. 4,400
2. Vizagapatam ..	2,802,992	17,316	162	211	207	13,541	83.7	16,561	388	16,949
3. Gōdāvari ..	2,078,782	7,857	265	441	442	4,703	17.8	43,903	177	44,080
4. Kistna ..	1,855,582	8,397	221	74	70	26,508	120.0	5,335	103	5,438
5. Nellore ..	1,463,736	8,765	167	29	27	54,272	324.6	443	32	475
6. Cuddapah ..	1,272,072	8,722	146	24	24	53,003	363.4	607	56	663
7. Anantapur ..	727,984	5,461	133	10	19	72,798	546.1	180	..	180
8. Bellary ..	880,691	5,789	152	15	15	58,713	385.9	370	57	427
9. Kurnool ..	817,811	7,514	109	24	24	34,075	313.1	837	31	865
10. Madras ..	676,990	370	1,830	24	24	28,208	15.4	995	1,155	2,150
11. Chingleput ..	978,456	2,751	356	7	6	163,076	455.5	63	4	67
12. North Arcot ..	2,114,487	7,366	287	40	41	51,573	179.7	736	226	962
13. South Arcot ..	2,162,851	5,217	415	11	11	196,623	474.3	195	..	195
14. Tanjore ..	2,228,114	3,709	601	26	24	92,838	154.5	429	254	683
15. Trichinopoly ..	1,372,717	3,631	378	15	14	98,051	259.4	174	163	337
16. Madura ..	2,608,404	8,808	296	17	17	153,436	518.1	419	56	475
17. Tinnevely ..	1,916,095	5,387	356	11	11	174,190	489.7	138	51	189
18. Coimbatore ..	2,004,839	7,860	255	19	20	100,242	393.0	573	35	608
19. Nilgiris ..	99,797	957	104	4	4	24,949	239.2	351	..	351
20. Salem ..	1,962,591	7,529	261	23	25	78,504	301.2	610	127	737
21. South Canara ..	1,032,359	3,902	270	6	7	150,337	557.4	169	18	187
22. Malabar ..	2,641,928	5,587	473	25	24	110,080	232.8	2,602	..	2,602
Total ..	35,616,081	141,162	252	1,145	1,129	31,547	125.0	79,856	3,167	83,023

Districts.	CONSUMPTION OF OPIUM—cont.			Sale per shop.	Consumption per head of the population (in decimals of a tola).	REVENUE.			Incidence of revenue per head.	RETAIL SELLING PRICE PER TOLA.	
	1896-97.					Pass-duty.	Rent of vend areas including miscellaneous items.	Total.		Opium.	Intoxicating drugs.
	Opium.	Opium used in the manufacture of intoxicating drugs.	Total.								
	12	13	14	15	16	17	18	19	20	21	22
1. Ganjām ..	LB. 5,162	LB. 153	LB. 5,315	LB. 64.8	..	..	RS. 33,120	..	..	RS. 0 5 4	RS. 0 8 0
2. Vizagapatam ..	16,364	409	16,773	81.0	..	..	75,901	..	..	to 0 6 8	to 0 12 0
3. Gōdāvari ..	38,918	143	39,061	88.4	..	..	1,18,096	..	..	to 0 6 5	to 0 6 5
4. Kistna ..	5,361	107	5,468	78.1	..	..	36,306	..	..	to 0 5 4	to 0 6 0
5. Nellore ..	453	38	491	18.2	..	..	5,969	..	..	to 0 10 8	to 0 10 8
6. Cuddapah ..	544	64	608	25.3	..	..	5,883	..	..	to 0 10 8	to 0 10 8
7. Anantapur ..	172	..	172	17.2	..	..	2,043	..	..	to 0 13 4	to 0 10 0
8. Bellary ..	359	69	428	28.5	..	..	6,474	..	..	to 0 11 0	to 0 6 0
9. Kurnool ..	851	26	877	36.5	..	..	6,847	..	..	to 0 12 0	to 0 12 0
10. Madras ..	927	1,327	2,254	93.9	..	..	20,000	..	..	to 0 10 0	to 0 14 0
11. Chingleput ..	54	12	66	11.0	..	..	1,300	..	..	to 0 12 0	to 0 8 0
12. North Arcot ..	861	198	1,059	25.8	..	..	10,494	..	..	to 0 7 0	to 0 14 0
13. South Arcot ..	215	..	215	19.5	..	..	2,444	..	..	to 0 12 0	to 0 12 0
14. Tanjore ..	408	225	633	26.4	..	..	6,431	..	..	to 0 8 0	to 0 12 0
15. Trichinopoly ..	165	178	343	24.5	..	..	5,599	..	..	to 0 10 0	to 0 7 6
16. Madura ..	460	35	495	29.1	..	..	4,015	..	..	to 0 14 0	to 1 0 0
17. Tinnevely ..	140	43	183	16.6	..	..	2,522	..	..	to 0 5 6	to 0 8 0
18. Coimbatore ..	457	22	479	23.9	..	..	5,233	..	..	to 0 8 0	to 1 0 0
19. Nilgiris ..	382	..	382	95.6	..	..	7,440	..	..	to 0 14 4	to 0 14 0
20. Salem ..	657	135	792	31.7	..	..	6,205	..	..	to 0 6 0	to 0 12 0
21. South Canara ..	163	18	181	25.9	..	..	1,300	..	..	to 0 12 0	to 0 9 0
22. Malabar ..	827	..	827	34.5	..	..	15,832	..	..	to 0 8 0	..
Total ..	73,900	3,202	77,102	68.3	..	..	3,80,100	3,79,454	7,59,554	..	..

APPENDIX J.

STATEMENT showing the Convictions, &c., under the Opium Act and Rules during 1896-97.

Districts.	CONVICTIONS.		Number of persons sentenced to less than a month's imprisonment.	Number of persons sentenced to more than a month's imprisonment.	FINES.		CONFISCATIONS.		Rewards 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
1. Ganjam ..	4	4	..	..	4	Rs. 177 0 0	1	Rs. 98 0 0	Rs. 60 0 0
2. Vizagapatam ..	28	32	1	..	31	632 0 0	16	63 7 3	329 4 0
3. Gódvári ..	40	42	1	..	41	895 0 0	31	157 14 6	426 0 5
4. Kistna ..	10	12	..	3	9	138 0 0	7	49 1 10	49 8 0
5. Nellore ..	1	1	..	..	1	5 0 0	..	..	..
6. Cuddapah ..	1	1	..	..	1	5 0 0	..	..	..
7. Anantapur ..	1	1	..	..	1	565 0 0	4	293 8 0	57 0 0
8. Bellary ..	8	9	2	2	9	..	..	..	..
9. Kurnool ..	..	..	..	..	..	..	..	..	..
10. Madras ..	..	..	..	..	..	..	..	..	..
11. Chingleput ..	..	..	..	..	..	..	..	..	..
12. North Arcot ..	10	10	..	..	11	118 0 0	6	8 6 0	6 0 0
13. South Arcot ..	1	1	..	..	1	0 8 0	..	..	..
14. Tanjore ..	10	11	4	..	8	99 0 0	9	30 4 0	15 0 0
15. Trichinopoly ..	..	..	..	..	..	..	..	..	..
16. Madura ..	12	16	..	1	15	327 0 0	8	40 12 0	43 0 0
17. Tinnevely ..	..	..	..	..	..	..	..	..	..
18. Coimbatore ..	2	3	..	2	1	20 0 0	3	3 14 9	8 0 0
19. Nilgiris ..	..	..	..	..	..	..	..	..	..
20. Salem ..	6	6	..	1	6	78 0 0	6	8 4 6	9 9 8
21. South Canara ..	2	2	..	..	2	13 0 0	2	1 0 0	9 0 0
22. Malabar ..	3	3	..	..	3	65 0 0	2	5 12 0	25 0 0
Total ..	138	153	8	12	143	3,137 8 0	95	760 4 10	1,037 6 1

APPENDIX K.

STATEMENT showing the classification of the cases convicted under the Opium Act during 1896-97.

Districts.	Smuggling of opium.	Possession of opium without license.	Sale of opium without license.	Sale of intoxicating drugs without license.	Manufacturing intoxicating drugs without license.	Other offences.	Total.
1	2	3	4	5	6	7	8
1. Ganjam ..	..	2	2	..	..	..	4
2. Vizagapatam ..	..	13	3	4	..	8	28
3. Gódvári ..	..	23	3	1	..	1	40
4. Kistna ..	..	7	1	..	..	2	10
5. Nellore ..	..	..	1	..	..	..	1
6. Cuddapah ..	..	..	..	..	..	..	1
7. Anantapur ..	..	..	..	..	..	1	1
8. Bellary ..	3	5	..	..	..	..	8
9. Kurnool ..	..	..	..	..	..	..	..
10. Madras ..	..	..	..	..	..	..	..
11. Chingleput ..	..	..	..	..	..	..	..
12. North Arcot ..	..	3	1	1	1	4	10
13. South Arcot ..	..	..	..	..	..	1	1
14. Tanjore ..	6	1	1	1	..	1	10
15. Trichinopoly ..	..	..	..	..	..	..	..
16. Madura ..	..	4	5	3	..	..	12
17. Tinnevely ..	..	..	..	..	..	..	..
18. Coimbatore ..	..	2	..	..	..	..	2
19. Nilgiris ..	..	..	3	3	..	..	6
20. Salem ..	..	1	1	..	..	..	2
21. South Canara ..	..	..	2	..	..	1	3
22. Malabar ..	..	..	..	..	..	..	..
Total ..	16	66	23	13	1	19	138

* Includes ten persons both fined and imprisoned.

APPENDIX L.
STATEMENT showing the number of shops for the sale of hemp drugs, the fees obtained and the quantities of ganja, bhang, majam and other kinds of hemp drugs retailed in 1896-97 as compared with 1895-96.

Districts.	NUMBER OF SHOPS SOLD.		REVENUE DERIVED.		QUANTITY OF DRUGS RETAILED DURING 1895-96.						QUANTITY OF DRUGS RETAILED DURING 1896-97.					
	1895-96.	1896-97.	1895-96.	1896-97.	Ganja.	Bhang.	Majam.	Other kinds.	Total.	Ganja.	Bhang.	Majam.	Other kinds.	Total.	Ganja.	Bhang.
Ganja ..	20	23	Rs. 1,571	Rs. 3,416	SEERS. 1,351	SEERS. 15	SEERS. 168	SEERS. 14	SEERS. 1,648	SEERS. 1,435	SEERS. 19	SEERS. 115	SEERS. ..	SEERS. ..	SEERS. ..	SEERS. ..
Vizagapatam ..	6	7	2,993	2,816	1,464	105	847	..	1,918	1,421	162	440	..	..	..	..
Gódvári ..	7	7	3,276	3,319	3,743	..	55	..	3,752	4,383	..	39	..	..	..	..
Kistna ..	13	13	3,282	2,787	3,849	..	350	..	3,904	6,361	..	38	..	..	..	..
Nellore ..	10	12	1,353	2,707	2,207	..	..	..	2,557	3,139	..	353	..	..	..	..
Cuddapah ..	9	10	1,355	1,800	2,162	..	..	..	2,162	2,805	..	..	..	..	..	..
Anantapur ..	4	3	308	209	384	..	..	..	384	315	..	..	..	..	..	..
Bellary ..	15	15	3,332	4,109	3,594	..	47	..	3,641	8,839	..	46	..	..	..	..
Kurnool ..	2	3	387	603	308	..	..	..	313	420	..	5	..	..	..	..
Madras ..	34	34	8,810	11,295	7,141	178	4,607	3,292	15,218	5,920	74	3,970	2,820	2,820	..	..
Chingleput ..	5	6	1,035	1,071	925	..	175	213	1,313	6,700	..	165	..	..	..	..
North Arcot ..	16	18	5,183	6,146	5,343	121	576	..	6,046	6,766	..	618	..	..	..	..
South Arcot ..	9	9	3,014	3,414	7,206	..	1,299	162	8,697	2,320	63	315	..	..	..	..
Tanjore ..	18	17	4,485	4,414	6,707	..	..	1,480	7,187	5,110	..	12	..	1,404	..	..
Trichinopoly ..	12	12	3,014	2,937	1,240	..	..	623	2,861	1,468	..	996	..	686	..	..
Madura ..	17	18	4,500	4,932	1,881	5	524	..	4,921	1,748	..	340	..	1,111	..	..
Tinnevely ..	12	13	2,011	2,796	2,521	..	..	379	2,900	2,309	..	..	..	..	..	..
Coimbatore ..	10	10	1,327	1,527	615	..	124	293	1,004	812	..	..	..	..	..	..
Nilgiris ..	2	2	395	607	394	..	..	43	2,003	1,619	..	263	..	..	..	..
Salem ..	7	8	1,483	1,771	1,516	..	687	45	2,552	1,020	..	..	..	..	..	..
South Canara ..	9	10	1,284	1,803	2,063	..	..	..	2,063	1,619	..	292	..	..	..	..
Malabar ..	22	21	6,232	4,778	9,177	..	132	..	9,309	10,042	..	19	..	..	..	..
Total ..	258	270	59,710	68,326	64,721	3,689	9,803	6,402	84,616	63,501	3,364	7,978	5,871	80,714	..	..

APPENDIX M.

Sub-division.	Released by the Department										Total.			Sent for trial.										
	Pending at the beginning of the year.		Reported during the year (exclusive of unsuccessful searches).		Total.																			
	I.		II.		III.		IV.		For want of proof.		Cases.	Persons.	Percentage.											
	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.				Percentage.										
Chattrapur	4	2	337	336	341	338	5	1-5	5	22	6-4	22	10	2-9	11	9	2-6	10	46	13-5	48	279	81-8	
Chattrapur	6	1	243	250	249	251	..	..	17	17	6-8	19	13	5-3	13	4	1-6	5	34	13-7	37	189	75-9	
Chattrapur	27	19	900	992	927	1,011	..	0-1	4	23	2-6	28	81	14-9	155	24	2-6	33	179	19-3	205	685	78-2	
Chattrapur	27	20	849	945	876	965	4	0-5	4	23	2-6	28	81	14-9	155	24	2-6	33	179	19-3	205	685	78-2	
Cocanada	17	16	2,508	2,549	2,525	2,565	10	0-4	10	67	2-6	74	642	25-4	674	45	1-8	60	132	15-1	149	1,698	81-8	
Cocanada	20	10	1,983	1,956	2,003	1,975	20	1-0	21	122	6-1	123	394	19-7	406	21	1-0	28	557	27-8	578	1,362	66-0	
Masulipatam	64	66	1,349	1,498	1,413	1,564	4	0-2	4	92	6-6	111	47	8-3	51	33	2-3	55	176	12-4	221	1,178	83-3	
Masulipatam	39	45	1,323	1,471	1,362	1,516	4	0-3	5	147	10-8	164	202	14-8	207	40	2-9	69	393	28-9	445	1,651	69-8	
Nellore	26	24	559	581	581	605	..	..	26	4	10-8	164	202	14-8	207	40	2-9	69	393	28-9	445	1,651	69-8	
Nellore	20	20	735	752	755	772	..	..	32	4-2	4-4	33	14	1-9	26	14	2-4	22	65	11-1	75	493	84-3	
Nellore	114	116	2,447	2,524	2,561	2,640	7	0-3	7	112	4-4	121	158	6-2	167	82	3-1	103	359	14-0	398	2,095	81-8	
Arcot	85	83	2,657	2,716	2,743	2,799	..	..	48	1-7	55	110	40	12-4	124	81	3-0	95	243	8-9	279	2,381	86-8	
Arcot	71	73	1,052	1,023	1,023	1,158	..	..	52	5-0	62	68	57	6-7	67	67	3-2	43	183	13-9	172	802	78-4	
Bellary	68	68	1,138	1,261	1,206	1,329	..	..	40	3-3	43	87	64	9-4	94	55	4-6	80	172	14-3	217	903	74-9	
Bellary	11	3	592	609	603	612	3	0-5	3	8	1-3	8	37	3-8	18	18	1-7	8	36	8-6	40	512	81-9	
Chingleput	8	3	414	437	417	430	1	0-2	1	12	2-9	13	16	3-8	15	7	1-7	8	36	8-6	40	375	89-9	
Chingleput	..	..	163	190	163	199	..	..	..	1	0-6	1	6	1-6	6	35	9	5-5	10	37	22-7	46	123	75-5
Madras Town	..	..	101	125	102	127	..	..	..	..	..	..	27	16-6	35	16	2-9	4	9	8-8	20	92	90-2	
Madras Town	..	..	186	186	187	187	..	..	..	..	..	..	280	14-8	288	16	3-4	69	431	22-8	445	1,359	72-0	
Circle.	51	54	1,836	1,872	1,887	1,926	2	0-1	2	69	3-7	70	280	14-8	288	64	3-4	69	431	22-8	445	1,359	72-0	
Negapatam	83	84	1,661	1,704	1,744	1,788	3	0-2	3	113	6-5	120	317	18-2	331	45	2-6	61	478	27-4	605	1,168	67-0	
Negapatam	170	169	3,881	4,029	4,051	4,198	2	0-05	2	185	4-6	198	195	4-9	226	111	2-7	143	503	12-4	578	3,363	83-0	
Trichinopoly	131	131	2,995	3,180	3,121	3,311	5	0-06	5	160	4-8	158	195	6-2	220	93	3-0	120	440	14-1	600	2,622	80-8	
Trichinopoly	9	9	1,585	1,594	1,597	1,597	2	0-3	2	53	3-3	54	115	7-2	115	24	1-5	26	197	12-3	200	1,337	83-9	
Tinnevely	48	45	2,213	2,201	2,201	2,258	..	..	43	2-0	45	74	3-4	8-7	79	19	0-9	22	136	6-2	146	1,992	90-5	
Tinnevely	43	45	2,183	2,213	2,201	2,258	..	..	43	2-0	45	74	3-4	8-7	79	19	0-9	22	136	6-2	146	1,992	90-5	
Tinnevely	413	379	9,231	9,644	9,644	9,633	3	0-03	3	96	1-0	101	857	3-7	369	136	1-4	146	592	6-1	619	8,621	89-4	
Calicut	263	251	9,645	9,639	9,639	9,639	3	0-03	3	74	0-7	91	398	3-7	379	136	1-4	146	592	6-1	627	8,779	88-7	
Calicut	977	930	26,340	27,107	27,317	28,037	42	0-2	42	797	2-9	863	2,093	7-7	2,224	613	2-2	761	2,569	13-1	3,807	22,545	82-5	
Total	1896..	1896..	25,897	26,648	26,677	27,411	37	0-1	39	821	3-08	892	1,867	7-0	1,988	540	2-0	682	3,298	12-4	3,635	22,416	83-5	

(a) Includes 29 cases 29 persons compounded under section 67.
(b) Includes 33 cases 34 persons compounded under section 67.
(c) Includes 4 cases 5 persons compounded under section 67.
(d) Includes 24 cases 27 persons compounded under section 67.
(e) Includes 6 cases 6 persons transferred from the file of the Magistracy.

APPENDIX M--cont.

[illegible]

Encloses 2 cases 2 persons transferred to the file of the Inspector.

APPENDIX N.

CLASSIFIED Statement of Offences against the Abkari Laws reported in the several Sub-divisions during the year 1896.

Sub-divisions.	SMUGGLING			Illicit distillation.	Possession of illicitly distilled spirits.	Sale of illicitly distilled spirits.	Illicit manufacture of toddy.	Illicit transport.	Unlicensed sales.	Possession of liquor without license.	Adulteration.	Dilution.	Use of false measures.	Other offences.	Total.
	From foreign territory.	From rented to excise tracts.	From one tract to another where duty varies and liquor is brought into the tract where duty is higher.												
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
Chatrapur ..	10	9	..	81	60	..	14	30	9	1	..	8	5	16	243
Chicacole ..	..	90	11	118	70	8	242	71	70	90	..	27	6	46	849
Cocanada ..	2	18	..	3	1	..	878	303	106	396	2	51	13	210	1,983
Masulipatam ..	16	30	1	168	69	..	217	110	397	88	..	135	16	76	1,323
Nellore ..	..	..	1	41	8	1	451	25	126	24	..	18	8	37	735
Arcot ..	24	..	..	15	2	..	1,182	241	890	111	..	37	65	90	2,657
Bellary ..	219	..	..	47	29	5	185	316	106	56	9	30	20	116	1,138
Chingleput ..	..	..	3	..	..	..	139	24	138	27	..	11	4	68	414
Madras Town Circle.	..	..	2	..	..	..	47	5	23	4	..	6	3	11	101
Negapatam ..	59	..	..	..	1	..	608	341	233	159	..	22	12	226	1,661
Trichinopoly ..	52	..	2	112	12	1	1,165	442	648	110	..	77	54	320	2,995
Tinnevelly ..	55	..	..	3	..	..	1,358	107	111	132	4	19	14	350	2,153
Calicut ..	1,064	11	15	523	283	4	5,344	369	547	1,336	..	97	5	47	9,645
Total ..	1,501	158	35	1,111	635	19	11,830	2,384	3,404	2,534	15	533	225	1,613	25,897

APPENDIX O.

STATEMENT showing the Demand, Collection and Balance of Excise (Abkari and Opium) Revenue in the Madras Presidency for the year 1896-97.

Country Spirits.

Districts.	DEMAND.			COLLECTION.			REMISSION.			BALANCE.		
	Arrears at the beginning of the year.	Current.	Total arrears and current.	Arrears.	Current.	Total arrears and current.	Arrears.	Current.	Total of remission.	Arrears.	Current.	Total.
1	2	3	4	5	6	7	8	9	10	11	12	13
Ganjám ..	Rs. 28,892	Rs. 3,15,177	Rs. 3,44,069	Rs. 28,892	Rs. 3,06,899	Rs. 3,35,791	..	..	..	..	Rs. 8,278	Rs. 8,278
Vizagapatam ..	2,156	4,21,815	4,23,971	2,156	4,09,174	4,11,330	..	..	..	..	12,641	12,641
Gódavari ..	8,033	5,40,634	5,48,667	8,033	5,31,223	5,39,256	..	..	..	..	9,411	9,411
Kistna ..	4,127	5,71,367	5,75,494	2,778	5,70,916	5,73,694	576	133	709	773	318	1,091
Nellore ..	218	2,77,372	2,77,590	..	2,76,173	2,76,173	218	..	218	..	1,199	1,199
Cuddapah ..	10	2,40,415	2,40,425	10	2,40,415	2,40,425	..	..	..	..	56	56
Anantapur ..	371	1,67,332	1,67,703	371	1,67,276	1,67,647	..	..	..	..	228	228
Bellary ..	119	1,94,336	1,94,455	..	1,94,336	1,94,336	119	..	119	..	1,156	1,156
Kurnool ..	300	46,988	47,288	300	46,760	47,060	..	..	..	188	1,344	1,344
Madras ..	614	5,47,352	5,47,966	..	5,46,196	5,46,196	426	..	426	..	954	954
Chingleput ..	..	2,06,460	2,06,460	..	2,06,460	2,06,460	..	..	..	..	2,691	2,691
North Arcot ..	34	4,37,665	4,37,699	..	4,36,711	4,36,718	..	..	..	..	78	78
South Arcot ..	4,521	4,08,052	4,12,573	4,521	4,05,361	4,09,882	..	..	..	..	190	218
Tanjore ..	..	2,20,205	2,20,205	..	2,20,127	2,20,127	..	..	..	28	1,606	1,978
Trichinopoly ..	28	2,42,126	2,42,154	..	2,41,936	2,41,936	..	..	..	372	493	493
Madura ..	1,220	2,70,601	2,71,821	848	2,68,995	2,69,843	..	..	..	..	225	225
Tinnevelly ..	11	1,52,465	1,52,476	11	1,52,465	1,52,476	..	..	..	..	273	273
Coimbatore ..	952	3,36,580	3,37,532	838	3,36,087	3,36,925	114	..	114	..	1,780	1,815
Nilgiris ..	..	2,56,705	2,56,705	..	2,56,480	2,56,480	..	..	..	..	2,896	2,896
Salem ..	2	3,37,562	3,37,564	2	3,37,289	3,37,291	..	..	..	35	3,973	3,973
South Canara ..	1,043	1,91,663	1,92,706	698	1,89,883	1,90,581	310	..	310	1,077	44,473	46,946
Malabar ..	3,485	1,55,812	1,59,297	2,254	1,52,916	1,55,170	154	..	154	2,473	44,473	46,946
Total ..	56,136	65,38,684	65,94,820	51,719	64,94,078	65,45,797	1,944	133	2,077	2,473	44,473	46,946
Country Spirits and Toddy Combined.												
Malabar ..	..	1,485	1,485	..	1,443	1,443	..	..	..	..	42	42

Toddy.

Districts.	DEMAND.			COLLECTION.			REMISSION.			BALANCE.		
	Arrears at the beginning of the year.	Current.	Total arrears and current.	Arrears.	Current.	Total arrears and current.	Arrears.	Current.	Total of remission.	Arrears.	Current.	Total.
1	2	3	4	5	6	7	8	9	10	11	12	13
Ganjám ..	Rs. 3,950	Rs. 42,583	Rs. 46,533	Rs. 3,875	Rs. 34,858	Rs. 38,733	Rs. 21	Rs. 34	Rs. 55	Rs. 54	Rs. 7,691	Rs. 7,745
Vizagapatam ..	2,176	96,093	98,269	1,690	90,941	92,631	486	189	675	..	4,963	4,963
Gódavari ..	24,348	5,61,470	5,85,818	24,338	5,31,119	5,55,457	..	..	..	10	30,351	30,361
Kistna ..	20,237	2,99,747	3,19,984	18,339	2,68,457	2,86,796	979	..	979	919	31,290	32,209
Nellore ..	3,210	1,30,094	1,33,304	2,204	1,25,711	1,27,915	500	..	500	506	4,383	4,889
Cuddapah ..	..	1,31,926	1,31,926	..	1,27,553	1,27,559	..	..	..	..	2,491	2,491
Anantapur ..	720	3,54,805	3,55,525	720	3,52,314	3,53,034	..	..	..	..	5,092	5,092
Bellary ..	..	4,08,861	4,08,861	..	4,03,769	4,03,769	..	..	..	3,320	10,462	13,982
Kurnool ..	5,111	2,36,096	2,41,207	1,791	2,25,434	2,27,225	259	46	305	..	10,479	10,479
Madras ..	3,865	5,77,795	5,81,660	3,606	5,67,270	5,70,876	1,720	..	1,720	294	6,857	7,151
Chingleput ..	7,882	2,83,949	2,91,831	5,868	2,77,092	2,82,960	51	515	566	..	7,694	7,694
North Arcot ..	11,221	4,63,710	4,74,931	11,170	4,55,501	4,66,671	884	64	948	647	13,215	13,862
South Arcot ..	4,423	2,34,257	2,38,680	3,392	2,20,978	2,24,370	..	..	..	885	8,140	9,025
Tanjore ..	7,869	8,91,527	8,99,396	5,986	8,83,387	8,89,373	998	..	233	51	1,914	1,965
Trichinopoly ..	2,092	1,85,372	1,87,464	1,990	1,83,276	1,85,266	51	182	233	560	15,572	16,132
Madura ..	8,909	3,10,686	3,19,595	7,125	2,95,103	3,02,228	1,224	11	1,235	..	7,716	7,716
Tinnevelly ..	1,609	1,67,689	1,69,298	1,609	1,59,848	1,61,457	..	..	..	370	11,206	11,576
Coimbatore ..	13,337	4,08,616	4,21,953	12,967	3,97,410	4,10,377	103	..	103	134	6,311	6,311
Salem ..	3,775	5,26,956	5,30,731	3,538	5,20,779	5,24,317	46	..	46	175	4,539	4,714
South Canara ..	5,821	3,23,699	3,29,520	5,600	3,19,160	3,24,760	5,721	308	6,029	12,710	17,302	30,012
Malabar ..	38,128	3,88,688	4,26,816	19,697	3,71,078	3,90,775	..	..	..	..	..	..
Total ..	1,68,683	70,24,619	71,93,302	1,35,505	68,11,044	69,46,549	12,543	1,474	14,017	20,635	2,12,101	2,32,736

APPENDIX O—cont.

Statement showing the Demand, Collection and Balance of Excise (Abkari and Opium) Revenue in the Madras Presidency for the year 1896-97—cont.

Foreign Liquor.

Districts.	DEMAND.			COLLECTION.			REMISSION.			BALANCE.		
	Arrears at the beginning of the year.	Current.	Total arrears and current.	Arrears.	Current.	Total arrears and current.	Arrears.	Current.	Total of remission.	Arrears.	Current.	Total.
1	2	3	4	5	6	7	8	9	10	11	12	13
Ganjām ..	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Vizagapatam ..	..	2,627	2,627	..	2,627	2,627	..	..	..	..	..	..
Górávari ..	..	899	899	..	899	899	..	..	..	..	..	..
Kistna ..	..	3,757	3,757	..	3,757	3,757	..	..	..	..	..	..
Nellore ..	38	4,697	4,735	38	4,421	4,459	..	..	..	..	276	276
Cuddapah ..	25	2,437	2,462	25	2,437	2,462	..	..	..	..	..	..
Anantapur ..	..	4,670	4,670	..	4,670	4,670	..	..	..	..	..	..
Bellary ..	..	5,660	5,660	..	5,660	5,660	..	..	..	..	..	..
Kurnool ..	..	5,171	5,171	..	5,171	5,171	..	..	..	..	..	..
Madras ..	..	584	584	..	584	584	..	..	..	..	..	..
Chingleput ..	1,811	1,92,391	1,94,202	25	1,90,716	1,90,771	1,698	..	1,698	88	1,645	1,733
North Arcot ..	..	1,773	1,773	..	1,773	1,773	..	..	..	..	..	..
South Arcot ..	..	23,257	23,257	..	23,257	23,257	..	..	..	..	..	..
Tanjore ..	4	16,167	16,171	4	16,167	16,171	..	..	..	..	..	..
Trichinopoly ..	..	3,150	3,150	..	3,150	3,150	..	..	..	..	..	..
Madura ..	..	4,501	4,501	..	4,501	4,501	..	..	..	..	..	..
Tinnevely ..	..	1,892	1,892	..	1,792	1,792	..	..	..	..	100	100
Coimbatore ..	568	3,192	3,192	568	3,192	3,192	..	..	..	..	1,463	1,463
Nilgiris ..	..	96,740	96,740	..	96,028	96,028	..	..	..	..	712	712
Salem ..	..	3,414	3,414	..	3,414	3,414	..	..	..	..	..	..
South Canara ..	..	371	371	..	371	371	..	..	..	..	..	..
Malabar ..	..	3,464	3,464	..	3,464	3,464	..	..	..	..	..	..
Total ..	2,446	4,17,402	4,19,848	660	4,13,206	4,13,866	1,698	..	1,698	88	4,196	4,284

Hemp Drugs.

Districts.	DEMAND.			COLLECTION.			REMISSION.			BALANCE.		
	Arrears at the beginning of the year.	Current.	Total arrears and current.	Arrears.	Current.	Total arrears and current.	Arrears.	Current.	Total of remission.	Arrears.	Current.	Total.
1	2	3	4	5	6	7	8	9	10	11	12	13
Ganjām ..	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Vizagapatam ..	20	3,416	3,436	20	3,211	3,231	..	..	..	..	205	205
Górávari ..	..	2,816	2,816	..	2,816	2,816	..	..	..	..	..	..
Kistna ..	..	3,319	3,319	..	3,319	3,319	..	..	..	..	..	..
Nellore ..	..	2,757	2,757	..	2,701	2,701	..	..	..	..	56	56
Cuddapah ..	27	1,906	1,933	27	1,865	1,892	..	..	..	..	41	41
Anantapur ..	..	1,800	1,800	..	1,800	1,800	..	..	..	..	..	..
Bellary ..	..	209	209	..	209	209	..	..	..	..	..	..
Kurnool ..	..	4,109	4,173	20	4,109	4,129	44	..	44	..	..	..
Madras ..	31	503	503	..	466	466	..	..	..	..	37	37
Chingleput ..	..	11,295	11,326	20	11,275	11,295	..	..	..	11	20	31
North Arcot ..	..	1,071	1,071	..	1,071	1,071	..	..	..	..	..	..
South Arcot ..	..	6,146	6,146	..	6,146	6,146	..	..	..	..	..	..
Tanjore ..	..	3,414	3,414	..	3,414	3,414	..	..	..	..	..	..
Trichinopoly ..	..	4,414	4,414	..	4,414	4,414	..	..	..	..	..	..
Madura ..	..	2,937	2,937	..	2,937	2,937	..	..	..	..	..	..
Tinnevely ..	..	4,932	4,932	..	4,808	4,808	..	..	..	..	124	124
Coimbatore ..	35	2,796	2,796	..	2,796	2,796	..	..	..	..	..	..
Nilgiris ..	..	1,527	1,527	..	1,527	1,527	..	..	..	35	..	35
Salem ..	..	607	607	..	607	607	..	..	..	..	..	..
South Canara ..	..	1,771	1,771	..	1,771	1,771	..	..	..	..	..	..
Malabar ..	152	1,803	1,803	..	1,803	1,803	..	..	..	..	..	..
Total ..	329	68,326	68,655	239	67,745	67,984	44	..	44	46	581	627

APPENDIX O—cont.

Statement showing the Demand, Collection and Balance of Excise (Abkari and Opium) Revenue in the Madras Presidency for the year 1896-97—cont.

Miscellaneous.

Districts.	DEMAND.			COLLECTION.			REMISSION.			BALANCE.		
	Arrears at the beginning of the year.	Current.	Total arrears and current.	Arrears.	Current.	Total arrears and current.	Arrears.	Current.	Total of remission.	Arrears.	Current.	Total.
1	2	3	4	5	6	7	8	9	10	11	12	13
Ganjām ..	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Vizagapatam ..	..	553	553	..	553	553	..	..	..	..	..	..
Górávari ..	226	184	184	..	184	184	..	..	..	..	..	..
Kistna ..	75	3,038	3,264	226	2,720	2,946	..	..	..	..	318	318
Nellore ..	..	1,282	1,357	4	1,280	1,284	..	..	..	71	2	73
Cuddapah ..	..	698	698	..	698	698	..	..	..	..	..	..
Anantapur ..	..	1,788	1,788	..	1,788	1,788	..	..	..	..	..	..
Bellary ..	..	1,112	1,112	..	1,112	1,112	..	..	..	..	..	..
Kurnool ..	..	1,627	1,627	..	1,627	1,627	..	..	..	..	..	..
Madras ..	539	1,267	1,267	..	1,267	1,267	..	..	..	..	..	..
Chingleput ..	86	12,309	12,848	508	12,215	12,723	21	76	97	10	18	28
North Arcot ..	..	2,227	2,313	81	2,100	2,181	2	..	2	3	127	130
South Arcot ..	..	5,851	5,851	..	5,851	5,851	..	..	..	..	..	..
Tanjore ..	..	1,009	1,009	..	1,009	1,009	..	..	..	..	..	..
Trichinopoly ..	1,583	9,112	10,695	1,494	8,693	10,187	73	..	73	16	419	435
Madura ..	91	1,078	1,169	63	919	982	5	12	17	23	147	170
Tinnevely ..	..	1,869	1,869	..	1,862	1,862	..	..	..	..	7	7
Coimbatore ..	43	3,307	3,307	..	3,307	3,307	..	..	..	..	166	204
Nilgiris ..	..	3,526	3,526	5	3,360	3,365	..	..	..	38	..	..
Salem ..	6	47	47	..	47	47	..	..	..	..	..	..
South Canara ..	..	4,281	4,281	2	4,281	4,283	4	..	4	..	6	6
Malabar ..	2,920	3,613	3,613	..	3,613	3,613	..	..	..	..	..	..
Total ..	5,569	69,319	74,888	3,174	64,773	67,947	798	198	996	1,597	4,348	5,945

Total (Abkari).

Districts.	DEMAND.			COLLECTION.			REMISSION.			BALANCE.		
	Arrears at the beginning of the year.	Current.	Total arrears and current.	Arrears.	Current.	Total arrears and current.	Arrears.	Current.	Total of remission.	Arrears.	Current.	Total.
1	2	3	4	5	6	7	8	9	10	11	12	13
Ganjám ..	RS. 32,862	RS. 3,64,356	RS. 3,97,218	RS. 32,787	RS. 3,48,148	RS. 3,80,935	RS. 21	RS. 34	RS. 55	RS. 54	RS. 16,174	RS. 16,228
Vizagapatam ..	4,332	5,21,807	5,26,139	3,846	5,04,014	5,07,860	486	189	675	..	17,604	17,604
Górávari ..	32,607	11,12,218	11,44,825	32,597	10,72,138	11,04,735	..	..	..	10	40,080	40,090
Kistna ..	24,477	8,79,850	9,04,327	21,159	8,47,775	8,68,934	1,555	133	1,688	1,763	31,942	33,705
Nellore ..	3,480	4,12,507	4,15,987	2,256	4,06,884	4,09,140	718	..	718	506	5,623	6,129
Cuddapah ..	10	3,80,599	3,80,609	10	3,76,232	3,76,242	..	..	..	..	4,367	4,367
Anantapur ..	1,091	5,29,118	5,30,209	1,091	5,26,571	5,27,662	..	..	..	..	2,547	2,547
Bellary ..	183	6,14,104	6,14,287	20	6,09,012	6,09,032	163	..	163	..	5,092	5,092
Kurnool ..	5,411	2,85,438	2,90,849	2,091	2,74,511	2,76,602	..	..	..	3,320	10,927	14,247
Madras ..	6,860	13,41,142	13,48,002	4,159	13,27,702	13,31,861	2,404	122	2,526	297	13,318	13,615
Chingleput ..	7,968	4,95,480	5,03,448	5,949	4,88,496	4,94,445	1,722	..	1,722	297	6,984	7,281
North Arcot ..	11,255	9,36,629	9,47,884	11,177	9,27,466	9,38,643	78	515	593	..	8,648	8,648
South Arcot ..	8,948	6,62,899	6,71,847	7,917	6,46,929	6,54,846	384	64	448	647	15,906	16,553
Tanjore ..	9,452	11,28,408	11,37,860	7,480	11,19,771	11,27,251	1,071	..	1,071	901	8,637	9,538
Trichinopoly ..	2,211	4,36,014	4,38,225	2,053	4,33,569	4,35,622	56	194	250	102	2,251	2,353
Madura ..	10,129	5,89,980	6,00,109	7,973	5,72,560	5,80,533	1,224	11	1,235	932	17,409	18,341
Tinnevely ..	1,620	3,29,449	3,31,069	1,620	3,21,608	3,23,228	..	125	125	..	7,716	7,716
Coimbatore ..	14,935	7,86,837	8,01,772	14,378	7,73,509	7,87,887	114	..	114	443	13,328	13,771
Nilgiris ..	..	3,54,099	3,54,099	..	3,53,162	3,53,162	..	..	..	..	937	937
Salem ..	3,783	8,73,990	8,77,773	3,542	8,67,534	8,71,076	107	..	107	134	6,456	6,590
South Canara ..	6,864	5,21,149	5,28,013	6,298	5,14,830	5,21,128	356	..	356	210	6,319	6,529
Malabar ..	41,685	5,63,762	6,08,447	22,894	5,39,868	5,62,762	6,568	418	6,986	15,223	23,476	38,699
Total ..	2,83,163	1,41,19,835	1,43,52,998	1,91,297	1,38,52,289	1,40,43,586	17,027	1,805	18,832	24,839	2,65,741	2,90,580

APPENDIX O—cont.

Statement showing the Demand, Collection and Balance of Excise (Abkari and Opium) Revenue in the Madras Presidency for the year 1896-97—cont.

Opium.

Districts.	DEMAND.			COLLECTION.			REMISSION.			BALANCE.		
	Arrears at the beginning of the year.	Current.	Total arrears and current.	Arrears.	Current.	Total arrears and current.	Arrears.	Current.	Total of remission.	Arrears.	Current.	Total.
1	2	3	4	5	6	7	8	9	10	11	12	13
Ganjām ..	Rs. 8,670	Rs. 33,120	Rs. 41,790	Rs. 8,664	Rs. 24,870	Rs. 33,534	Rs. 6	Rs. 6	Rs. 6	Rs. 8,250	Rs. 8,250	Rs. 8,250
Vizagapatam ..	4,554	1,76,701	1,81,255	4,554	1,71,438	1,75,992	..	..	..	5,263	5,263	5,263
Gōdāvari ..	1,916	3,32,646	3,34,562	1,916	3,19,094	3,21,010	..	..	..	13,552	13,552	13,552
Kistna ..	3,863	44,006	47,869	3,333	39,118	42,451	..	..	..	4,888	5,418	5,418
Nellore ..	566	5,970	6,536	566	4,666	5,232	..	..	..	1,304	1,304	1,304
Cuddapah ..	120	5,883	6,003	120	5,883	6,003	..	..	..	..	..	..
Anantapur ..	67	2,043	2,110	67	1,757	1,824	..	..	..	286	286	286
Bellary ..	125	7,174	7,299	125	5,736	5,861	..	..	..	1,438	1,438	1,438
Kurnool ..	1,648	7,547	9,195	1,648	6,814	8,462	..	..	..	733	733	733
Madras ..	..	66,905	66,905	..	66,905	66,905	..	..	..	..	..	..
Chingleput ..	3,711	1,300	5,011	275	1,300	1,575	..	..	..	..	..	..
North Arcot ..	..	10,497	10,497	..	10,186	10,186	..	..	..	3,436	..	3,436
South Arcot ..	..	2,444	2,500	..	1,956	2,012	..	..	..	..	311	311
Tanjore ..	419	6,432	6,851	419	6,094	6,513	..	..	..	488	488	488
Trichinopoly ..	289	5,600	5,889	289	5,579	5,868	..	..	..	338	338	338
Madura ..	338	4,015	4,353	276	3,931	4,207	..	..	..	21	21	21
Tinnevely ..	262	2,522	2,784	262	2,428	2,690	..	..	..	62	84	146
Coimbatore ..	583	5,233	5,816	583	4,639	5,222	..	..	..	94	94	94
Nilgiris ..	2,089	7,440	9,529	2,089	5,580	7,669	..	..	..	534	534	534
Salem ..	232	12,155	12,387	232	12,044	12,276	..	..	..	1,860	1,860	1,860
South Canara ..	..	2,700	2,700	..	2,700	2,700	..	..	..	111	111	111
Malabar ..	1,075	17,232	18,307	1,075	14,407	15,482	..	..	..	..	2,825	2,825
Total ..	30,583	7,59,565	7,90,148	26,549	7,17,185	7,43,734	6	..	6	4,028	42,380	46,408

Total Excise.

Districts.	DEMAND.			COLLECTION.			REMISSION.			BALANCE.		
	Arrears at the beginning of the year.	Current.	Total arrears and current.	Arrears.	Current.	Total arrears and current.	Arrears.	Current.	Total of remission.	Arrears.	Current.	Total.
1	2	3	4	5	6	7	8	9	10	11	12	13
Ganjām ..	Rs. 41,532	Rs. 3,97,476	Rs. 4,39,008	Rs. 41,451	Rs. 3,73,018	Rs. 4,14,469	Rs. 27	Rs. 34	Rs. 61	Rs. 54	Rs. 24,424	Rs. 24,478
Vizagapatam ..	8,886	6,98,508	7,07,394	8,400	6,75,452	6,83,852	436	189	625	..	22,867	22,867
Gōdāvari ..	24,523	14,44,864	14,79,387	24,513	13,91,232	14,25,745	..	..	..	10	53,632	53,642
Kistna ..	28,340	9,23,866	9,52,196	24,492	8,86,898	9,11,385	1,555	133	1,688	2,293	36,830	39,123
Nellore ..	4,046	4,18,477	4,22,523	2,822	4,11,550	4,14,372	718	..	718	606	6,927	7,433
Cuddapah ..	130	3,86,482	3,86,612	130	3,82,115	3,82,245	..	..	..	..	4,367	4,367
Anantapur ..	1,158	5,31,161	5,32,319	1,158	5,28,328	5,29,486	..	..	..	..	2,833	2,833
Bellary ..	308	6,21,278	6,21,586	145	6,14,748	6,14,893	163	..	163	..	6,536	6,536
Kurnool ..	7,059	2,92,985	3,00,044	3,739	2,81,325	2,85,064	..	..	..	3,320	11,660	14,980
Madras ..	6,860	14,08,047	14,14,907	4,159	13,94,607	13,98,766	2,404	122	2,526	297	13,318	13,615
Chingleput ..	11,679	4,96,780	5,08,459	6,224	4,89,796	4,96,020	1,722	..	1,722	3,733	6,984	10,717
North Arcot ..	11,255	9,47,126	9,58,381	11,177	9,37,652	9,48,829	78	515	593	..	8,959	8,959
South Arcot ..	9,004	6,65,343	6,74,347	7,973	6,48,885	6,56,858	384	64	448	647	16,394	17,041
Tanjore ..	9,871	11,34,840	11,44,711	7,899	11,25,865	11,33,764	1,071	..	1,071	901	8,975	9,876
Trichinopoly ..	2,500	4,41,614	4,44,114	2,342	4,39,148	4,41,490	56	134	250	102	2,272	2,374
Madura ..	10,467	5,93,995	6,04,462	8,249	5,76,491	5,84,740	1,224	11	1,235	994	17,493	18,487
Tinnevely ..	1,882	3,31,971	3,33,853	1,882	3,24,036	3,25,918	..	125	125	..	7,810	7,810
Coimbatore ..	15,518	7,92,070	8,07,588	14,961	7,78,208	7,93,169	114	..	114	443	13,862	14,305
Nilgiris ..	2,089	3,61,539	3,63,628	2,089	3,58,742	3,60,831	..	..	..	..	2,797	2,797
Salem ..	4,015	8,86,145	8,90,160	3,774	8,79,578	8,83,352	107	..	107	134	6,567	6,701
South Canara ..	6,864	5,23,849	5,30,713	6,298	5,17,530	5,23,828	356	..	356	210	6,319	6,529
Malabar ..	45,760	5,80,994	6,26,754	23,969	5,54,275	5,78,244	6,568	418	6,986	15,223	26,301	41,524
Total ..	2,63,746	14,87,940	15,51,686	2,17,846	14,56,974	15,74,820	17,033	1,805	18,838	28,867	3,08,121	3,36,988

APPENDIX P.

COMPARATIVE statement of collections of Excise revenue for the year 1896-97 according to the Demand, Collection and Balance Statement.

Districts.	COUNTRY SPIRITS.		COUNTRY SPIRITS AND TODDY COMBINED.		TODDY.		FOREIGN LIQUOR.		HEMP DRUGS.	
	1895-96.	1896-97.	1895-96.	1896-97.	1895-96.	1896-97.	1895-96.	1896-97.	1895-96.	1896-97.
1	2	3	4	5	6	7	8	9	10	11
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
1. Ganjām ..	2,61,132	3,35,791	..	..	33,686	38,733	4,012	2,627	1,671	3,231
2. Vizagapatam ..	4,00,401	4,11,330	..	..	85,301	92,631	933	899	2,993	2,816
3. Gōdāvari ..	5,73,118	5,49,256	..	..	6,89,893	5,55,157	4,263	3,757	3,276	3,319
4. Kistna ..	6,21,634	5,73,694	..	..	3,17,705	2,86,796	4,013	4,459	3,232	2,701
5. Nellore ..	1,92,874	2,76,173	..	..	1,08,699	1,27,915	1,466	2,462	1,346	1,892
6. Cuddapah ..	2,43,362	2,10,425	..	..	1,18,953	1,27,559	4,191	4,670	1,365	1,800
7. Anantapur ..	1,78,366	1,67,647	..	..	3,15,363	3,53,034	9,648	5,660	308	209
8. Bellary ..	2,15,501	1,94,336	..	..	3,96,971	4,03,769	4,843	5,171	3,268	4,129
9. Kurnool ..	62,704	47,060	..	..	2,12,785	2,27,225	591	584	387	466
10. Madras ..	5,36,809	5,46,196	..	..	5,40,971	5,70,876	1,65,430	1,90,771	8,779	11,295
11. Chingleput ..	1,67,792	2,06,460	..	..	2,57,652	2,82,960	1,413	1,773	1,083	1,071
12. North Arcot ..	4,73,754	4,36,718	..	..	4,17,065	4,66,671	12,775	23,257	5,163	6,146
13. South Arcot ..	4,20,686	4,09,882	..	..	2,37,611	2,24,370	7,123	16,171	3,014	3,414
14. Tanjore ..	1,82,420	2,20,127	..	..	8,89,733	8,89,373	11,171	3,150	4,485	4,414
15. Trichinopoly ..	2,19,632	2,41,936	..	..	2,05,355	1,85,266	2,644	4,501	3,014	2,937
16. Madura ..	2,15,312	2,69,843	..	..	2,48,482	3,02,228	1,721	1,792	4,637	4,808
17. Tinnevely ..	1,28,223	1,52,476	..	..	1,50,521	1,61,457	3,431	3,192	2,011	2,796
18. Coimbatore ..	2,53,329	3,36,925	..	..	3,97,566	4,10,377	29,882	35,693	1,292	1,527
19. Nilgiris ..	2,23,713	2,56,480	..	..	..	..	1,00,880	96,028	395	607
20. Salem ..	3,21,906	3,37,291	..	..	5,02,000	5,24,317	3,862	3,414	1,483	1,771
21. South Canara ..	1,74,845	1,90,581	..	..	3,15,122	3,24,760	383	371	1,284	1,803
22. Malabar ..	1,55,008	1,55,170	228	1,443	3,78,282	3,90,775	4,370	3,464	5,142	4,832
Total ..	62,12,561	65,45,797	228	1,443	68,19,716	69,46,519	3,79,048	4,13,866	59,678	67,984

Districts.	MISCELLANEOUS.		TOTAL, ABKARI.		OPIUM.		GRAND TOTAL (EXCISE).		Increase or decrease.
	1895-96.	1896-97.	1895-96.	1896-97.	1895-96.	1896-97.	1895-96.	1896-97.	
	12	13	14	15	16	17	18	19	
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
1. Ganjām ..	143	553	3,00,644	3,80,935.	33,275	33,534	3,33,919	4,14,469	+ 80,550.
2. Vizagapatam.	159	184	4,89,787	5,07,860	1,85,452	1,75,992	6,75,239	6,83,852	+ 8,613.
3. Gōdāvari ..	3,393	2,946	12,73,943	11,04,735	3,17,149	3,21,010	15,91,092	14,25,745	- 1,65,347
4. Kistna ..	1,332	1,284	9,47,966	8,68,934	49,524	42,451	9,97,490	9,11,385	- 86,105
5. Nellore ..	433	698	3,04,818	4,09,140	5,916	5,232	3,10,734	4,14,372	+ 1,03,638.
6. Cuddapah ..	773	1,788	3,68,644	3,76,212	7,830	6,003	3,76,474	3,82,245	+ 5,771
7. Anantapur..	811	1,112	5,04,496	5,27,662	2,761	1,824	5,07,257	5,29,486	+ 22,229
8. Bellary ..	3,346	1,627	6,23,929	6,09,032	6,821	5,861	6,30,750	6,14,893	- 15,857
9. Kurnool ..	1,697	1,267	2,68,164	2,76,602	6,684	8,482	2,74,848	2,85,061	+ 10,216
10. Madras ..	10,674	12,723	12,62,663	13,31,861	74,204	66,905	13,36,867	13,98,766	+ 61,899
11. Chingleput..	2,023	2,181	4,29,963	4,94,445	1,888	1,575	4,31,851	4,96,020	+ 64,169
12. North Arcot.	4,864	5,851	9,13,631	9,38,643	8,249	10,186	9,21,880	9,48,829	+ 26,949.
13. South Arcot.	720	1,009	6,69,154	6,54,846	2,196	2,012	6,71,350	6,66,858	- 14,492
14. Tanjore ..	7,472	10,187	10,95,281	11,27,251	5,968	6,613	11,01,249	11,33,764	+ 32,515
15. Trichinopoly.	882	982	4,31,527	4,35,622	6,158	5,868	4,37,685	4,41,490	+ 3,805
16. Madura ..	1,197	1,862	4,71,349	5,80,533	5,923	4,207	4,77,282	5,84,740	+ 1,07,458.
17. Tinnevely ..	1,289	3,307	2,85,478	3,23,228	2,259	2,690	2,87,737	3,25,918	+ 38,181
18. Coimbatore.	3,000	3,365	6,85,069	7,87,887	5,159	5,282	6,90,228	7,93,16	+ 1,02,941
19. Nilgiris ..	160	47	3,25,178	3,53,162	6,268	7,669	3,31,446	3,60,85	+ 29,385.
20. Salem ..	3,237	4,283	8,32,488	8,71,076	7,613	12,276	8,40,101	8,83,352	+ 43,251.
21. South Canara	2,656	3,613	4,94,290	5,21,128	1,750	2,700	4,96,040	5,23,828	+ 27,788.
22. Malabar ..	6,621	7,078	5,49,651	5,62,762	18,191	15,482	5,67,842	5,78,244	+ 10,402.
Total ..	56,882	67,947	1,35,28,113	1,40,43,586	7,61,248	7,43,734	1,42,89,361	1,47,87,	+ 4,97,959.

APPENDIX Q.
IMPERIAL FORM No. I.—Excise Revenue and Net Revenue for 1896-97.

DETAIL OF GROSS RECEIPTS DURING THE YEAR BY DISTRICTS FROM

Districts.	Country spirits and fermented liquors.										Drugs, other than opium.				Grand total.	Total charges.	Net revenue.									
	Country spirits.					Fermented liquors.					Opium and its preparations including poppy heads.															
	Beer.			Toddy.		Duty.			License fees.		Rentals.		Total.					Fines, forfeitures and miscellaneous.								
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.				Rs.	Rs.							
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	
Imported liquors and spirits excised at the tariff rate of duty.	License fees.	Duty on country spirits excised at the tariff rate.	Total	Duty.	License fees.	Rentals.	Total	Duty.	License fees.	Total.	Tree-tax.	License fees.	Rentals.	Total.	Duty.	License fees.	Rentals.	Total.	Rentals.	Fines and forfeitures.	Miscellaneous.	Total.				
Ganjām	600	2,027	2,627	1,57,840	102	1,77,849	3,35,791	..	..	..	27,673	..	11,060	38,733	1,00,800	303	33,414	38,114	3,231	413	3,644	180	3,824	673	4,497	4,14,404
Vizagapatnam	899	..	899	1,85,103	100	2,26,127	4,11,330	..	..	..	62,505	..	30,126	92,631	1,00,800	303	74,834	1,75,937	2,816	140	2,956	99	3,055	239	3,294	6,83,862
Gōdāvari	3,757	..	3,757	3,35,113	8	5,04,135	5,39,256	..	..	..	4,56,015	..	99,442	5,55,457	2,14,550	..	1,06,354	20,904	3,319	2,726	3,052	306	3,358	3,062	14,25,745	..
Kistna	4,459	..	4,459	3,35,421	..	2,47,273	5,73,694	..	..	..	4,56,015	..	1,45,086	2,86,796	7,700	..	34,534	42,284	2,701	1,226	3,927	225	4,152	1,451	9,11,385	..
Nellore	2,462	..	2,462	1,85,573	530	87,070	2,76,173	..	..	..	74,486	..	63,419	1,27,915	..	..	5,213	5,214	1,892	455	2,347	716	3,063	411	3,472	..
Cuddapah	4,670	..	4,670	1,51,041	1,027	88,357	2,40,425	..	..	..	36,887	..	90,558	1,27,559	..	..	5,932	5,932	1,800	1,783	3,583	76	3,659	1,869	3,82,245	..
Anantapur	3,206	2,454	5,660	1,29,370	482	37,793	1,67,647	..	..	..	..	..	3,52,873	3,53,034	..	..	1,818	1,818	209	930	2,748	158	2,906	1,118	6,29,486	..
Bellary	1,692	3,354	5,046	1,17,954	560	75,822	1,94,336	..	..	..	..	..	4,03,713	4,03,769	700	..	4,995	5,695	4,129	878	5,873	915	6,788	2,86,064	..	
Kurnool	584	..	584	18,182	586	28,292	47,060	..	..	..	..	..	1,43,593	2,27,225	700	..	7,762	8,462	466	1,267	9,729	..	1,267	11,995	14,41,166	..
Madras	1,84,541	6,230	1,90,771	3,85,479	555	1,56,162	5,46,196	..	..	..	5,00,325	68,340	2,211	5,70,576	89,300	..	10,169	10,172	1,071	2,028	12,193	151	12,344	2,182	14,52,020	..
Chingleput	1,773	1,337	3,110	2,95,864	1,953	1,30,601	4,36,718	..	..	..	1,54,455	..	2,37,702	2,82,960	..	..	2,012	2,012	6,146	2,760	8,906	3,105	5,865	9,48,829	..	
North Arcot	11,920	11,337	23,257	2,96,864	1,283	1,30,601	4,36,718	..	..	..	2,28,900	..	1,23,849	2,24,570	..	..	6,353	6,354	4,414	6,700	11,054	338	11,392	1,009	12,40,166	..
South Arcot	1,081	15,087	16,168	3,07,922	2,855	1,00,975	4,09,882	..	..	..	4,06,613	..	4,08,631	8,50,573	..	..	5,827	5,828	2,937	884	6,711	138	6,849	1,022	7,87,169	..
Tanjore	3,150	..	3,150	1,84,431	530	62,203	2,41,836	..	..	..	76,565	..	1,08,631	1,85,266	..	..	4,170	4,170	4,808	1,173	5,981	726	6,707	1,899	8,59,740	..
Trichinopoly	565	1,186	1,751	1,79,413	320	62,203	2,41,836	..	..	..	1,30,214	..	87,844	1,61,437	..	..	2,690	2,690	2,796	1,475	4,165	823	3,376	7,93,169	..	
Madras	1,792	..	1,792	1,07,912	586	43,978	1,52,476	..	..	..	73,613	..	2,69,572	4,10,377	..	..	7,669	7,669	607	1,227	8,896	47	8,943	47	9,03,321	..
Tinnevely	3,192	..	3,192	3,693	2,47,962	850	88,113	3,36,925	..	..	1,40,805	..	2,69,572	4,10,377	..	..	7,669	7,669	607	1,227	8,896	47	8,943	47	9,03,321	..
Coimbatore	8,895	26,798	35,693	2,47,962	220	89,617	2,56,480	30,392	30,775	61,167	2,10,487	..	3,13,823	5,24,317	5,950	..	6,288	12,238	1,771	3,194	11,272	4,821	8,833	1,27	10,10,693	..
Nilgiris	22,450	12,411	34,861	1,66,643	837	1,17,553	3,37,291	..	..	..	1,50,215	..	1,74,332	3,24,760	1,400	..	1,300	2,700	1,808	1,912	4,612	3,613	5,23,838	..	..	
Salem	2,950	34	2,984	2,18,901	54	1,07,138	1,90,581	..	..	..	1,64,870	..	2,25,902	3,50,775	1,400	..	13,044	14,444	4,832	1,707	6,409	8,116	7,224	13,638	..	
South Canara	371	..	371	83,389	250	54,793	1,56,613	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
Malabar	3,464	..	3,464	1,01,570	250	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
Total	2,68,416	80,948	3,49,364	39,38,147	10,960	25,98,133	55,47,240	30,392	34,080	64,472	32,20,557	68,662	36,57,330	69,46,549	4,22,300	314	3,61,273	7,84,087	67,984	43,050	1,11,034	23,935	69,994	1,48,29,720	7,06,113	1,41,23,607
Total ..																										

* Includes Rs. 10,922, duty on toddy imported from the Nizam's Dominions.

† Includes Rs. 42,400, the transport duty on opium imported into Cochin, Travancore, &c.

APPENDIX Q—cont.
IMPERIAL FORM No. III.—Manufactories, Licenses and Shops.

MANUFACTURE OF LIQUOR.										VEND OF LIQUOR AND DRUGS.									
Number of					Number of			Number of special licenses for sale of foreign liquor otherwise than in taverns (ordinary retail shops), e.g., hotels, refreshment-rooms, &c.							Number of shops licensed to sell by retail.				
Country spirit distilleries.					Country spirits.			For the sale of liquor not to be drunk on the premises.							Opium and its preparations.				
Private distilleries.					European liquors imported or manufactured in India.			Hotels and boarding houses.							Country fermented liquor (Toddy).				
Contract distilleries.					Occasional licenses.			Refreshment-rooms, other sorts.							Intoxicating drugs prepared from opium.				
Out-stills.					Other kinds of special licenses.			Refreshment-rooms, Railway, &c.							Poppy heads.				
Distilleries for the manufacture of spirits paying duty at higher rates than ordinary country spirits.					Taverns.			Country spirits.							Opium, &c., for medicinal purposes only.				
Breweries.					Liquors im-ported or manufac-tured in the country.			Country spirits.							Country fermented liquor (Toddy).				
No.					No.			No.							No.				
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APPENDIX Q—cont.

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

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

• The locally-made foreign spirits of this Presidency are issued after being *compounded* for sacramental purposes of the Jesuit Mission at Trichinopoly.

• The locally-made foreign

APPENDIX Q—cont.

[illegible]

Read B.P. No 403 of 22-9-97 = C. No 8498

GOVERNMENT OF MADRAS.

REVENUE DEPARTMENT.

ORDER—No. 183, Revenue, dated 28th March 1898.

Separate Revenue, No. 23.

of the abkari and opium revenue in this March 1897. The report, which was submitted by the Government will briefly notice features in the year's administration.

2. Abkari country spirits.—The only changes made during the year under review were the introduction of the contract distillery supply system to the Bapatla taluk of the Kistna district, and the extension of the private distillery supply system to the Cumbum and Markapur taluks of the Kurnool district. Excluding the Agency tracts of the Ganjam, Vizagapatam and Godavari districts, which are inhabited by wild and uncivilized tribes, and in which it is not possible to introduce any scientific methods of abkari administration, the area and population under the different systems as they are shown in the subjoined statement in comparison with

		1895-96.		1896-97.	
		Area.	Population.	Area.	Population.
Excise system .. { Contract distillery supply	sq. MILES.	8,438,795	24,844	8,450,969	
	26,131	23,146,824	80,659	23,364,397	
	88,484	2,754,606	6,767	2,536,656	
Renting system .. { Private	7,606				
Total ..		122,221	34,340,225	122,270	34,352,022

It will be seen from the above statement that the excise system in one form or another was in force in 94 per cent. of the area of the Presidency with 93 per cent.

3. Excise System, Manufacture and Supply of Country Spirits.—The number of distilleries licensed for the supply of liquor to the excise tracts was twenty—thirteen

With the foregoing Proceedings the Board of Revenue (Separate Revenue) submits its report on the administration Presidency during the year ending 31st March 1897. The report, which was submitted by the Government will briefly notice features in the year's administration.

Yes, the B.P. may have submitted the present report. But what is the good of that if the report is kept in the office for five full months before it is submitted? What is the reason for this great delay?

I had taken notice of this delay: the pp. on the subject are put up below.

The variation in area & population would seem to need explanation.

The slight variation between the figures of area & population for the year under review as compared with the previous year should be explained. It is due to the inclusion of certain tracts.

It has been pointed out by the Agency that the report for 1897/98

in tracts under the private distillery system and seven in the tracts under the contract distillery supply system - again seventeen in the previous year and the number of warehouses was three being one more than in 1895-96. The number of shops licensed for the wholesale vend of duty free country spirits in tracts under the private distillery supply system rose from 388 the previous year to 569 in the year under review, the increase being due to the extension of the system of separate sale of shops to further areas. It is observed that these shops afforded considerable facilities for the supply of liquor to licensed vend, nearly 95 per cent. of the issues to them being made therefrom. The Government is glad to note that the wholesale shops were frequently inspected by both Land Revenue and Abkari officers and the accounts therein were reported to be correctly maintained. The Board states that there is reason to believe that the rates charged in many cases are too high, indicating an unnecessary rate of profit and accordingly proposes to have the average prices ascertained in future. The Board of Revenue will be requested to consider whether a maximum issue price should not be fixed in the case of these shops. For the supply of the outlying portions of the excise tracts in the South Canara and Malabar districts eighteen excise depôts were opened by the contract suppliers—eleven in the former and seven in the latter district—against twenty in the previous year. Besides these, twenty-nine wholesale vend depôts were opened by private persons in Malabar and it is reported that nearly 70 per cent. of the issues to shops were made from these wholesale vend depôts thus evidencing the popularity of the measure.

4. *Consumption.*—The total consumption in the excise tracts of the Presidency amounted to 976,454 gallons of proof strength being a decrease of 422 gallons as compared with the previous year. There was a decrease of 65,140 gallons in eleven districts, but this was nearly counterbalanced by the increase of 64,718 gallons in ten others. There was a decrease in all the districts affected by the famine except Ganjam, but, as pointed out by the Board, consumption was on the whole wonderfully little affected by the scarcity even in the most seriously affected districts. The increase in Ganjam (9,192 gallons) in spite of the unfavourable character of the season and the enhancement of the rate of excise duty is remarkable and is attributed to the extension of the system of separate sale of shops during the year under review. The subjoined statement compares the consumption in the tracts under the excise system in 1875-76, the year before the great famine of 1876-78, with the consumption in the same tracts in 1886-87 and the year under review:—

Districts.	Population of the census of 1871.	Consumption of 1875-76, proof-gallons.	Consumption of 1886-87, proof-gallons.	Population of the census of 1881.	Consumption of 1886-87, proof-gallons.	Consumption of 1896-97, proof-gallons.	Consumption of 1896-97, proof-gallons.	Consumption of 1896-97, proof-gallons.
Ganjam	1,520,088	38,849	26	1,503,301	24,579	16	1,607,865	61,696
Nellore	1,376,817	27,403	20	1,220,236	39,813	33	1,463,736	42,796
North Arcot ..	2,015,278	90,765	45	1,817,814	86,368	47	2,114,487	65,719
South Arcot ..	1,755,817	50,437	29	1,814,738	74,981	41	2,162,551	67,780
Bellary Cantonment.	51,760	33,460	646	53,460	37,531	702	59,467	17,525
Tanjore	1,973,731	36,564	19	1,130,383	28,669	13	2,228,114	89,774
Trichinopoly ..	1,200,408	39,092	33	1,215,033	29,067	24	1,372,717	40,307
Coimbatore ..	1,761,274	59,914	34	1,657,690	38,354	23	2,004,839	45,181
Nilgiris	49,501	23,255	470	91,034	28,908	317	99,797	29,194
Salem	1,966,995	76,187	39	1,599,595	41,570	26	1,962,591	60,446
Madras and Chinglepat.	1,335,736	172,196	129	1,387,229	140,523	101	1,655,446	107,106
Total ..	15,009,405	648,122	43	14,905,513	1,570,363	39	16,781,910	577,524

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para 51 1898

The price charged (ordinarily) for proof sold at these shops varied enormously - from Rs 3:15/ a gallon.

para 38

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table p. 16

para 52

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Taluku in which			the tree-tax system has been in force since 1st October							
1887.	1888.	1889.	1890.	1891.	1892.	1893.	1894.	1895.	1896.	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1886-87	3,84,830									
1887-88	3,41,922	4,10,410								
1888-89	3,84,418	4,37,300	4,78,78							
1889-90	4,36,303	5,05,171	4,75,82	5,81,239	5,29,864					
1890-91	4,70,455	5,60,514	5,48,33	11,69,064	5,74,005	1,34,210				
1891-92	4,45,041	6,12,315	6,07,47	13,74,020	6,57,721	1,57,452	1,54,357			
1892-93	4,31,762	6,22,655	6,16,06	14,76,944	7,13,922	1,80,557	1,62,716	3,35,914		
1893-94	4,64,814	6,30,481	6,43,92	14,97,933	7,75,191	1,90,939	2,16,013	3,64,011	4,82,587	
1894-95	4,98,033	6,75,429	6,83,91	15,47,585	7,80,076	1,91,195	2,48,543	4,67,463	5,18,633	4,30,453
1895-96	5,34,912	6,44,976	6,31,39	13,92,921	7,60,153	1,96,255	2,74,289	5,15,314	6,15,284	4,42,773
1896-97	5,75,584	6,18,848	6,26,89							
Increase of revenue in 1896-97 as compared with the revenue under the old system.	1,90,754	2,08,413	1,48,11	5,11,622	2,30,289	62,045	1,19,932	1,79,400	1,32,697	11,740

The total revenue derived in the acts under this system amounted to Rs. 60.18 lakhs, being an increase of Rs. 15.57 lakhs as compared with the revenue under the old system. Deducting from this amount the cost of the additional establishments entered into to work the system which amounted to Rs. 2.42 lakhs, the net gain to Government was Rs. 15.15 lakhs against Rs. 15.64 which had recovered in the previous year. The progress of the revenue was to a certain extent, arrested in the Godavari, Kistna, South Arcot, Trichinopoly and Coimbatore districts, where the tree-tax realizations have not been sufficiently high to meet the heavy loss in rentals produced by the enhancement of the rates of tree tax referred to above.

8. Foreign Liquor.—The subjoined statement shows the quantity of foreign liquor imported into this Presidency during the last five years:—

Years.	Spirits.	Wines and liquors.	Ale, beer and porter.	Other sorts.	Total.
	GALS.	GALS.	GALS.	GALS.	GALS.
1890-91	201,200	60,604	540,463	480	805,005
1891-92	180,583	50,268	434,350	230	665,433
1892-93	167,472	49,253	395,881	601	613,207
1893-94	192,059	50,810	445,330	212	688,411
1894-95	205,316	51,304	530,803	234	787,662
1895-96	202,842	49,101	538,930	388	791,261

It will be seen from the above figures that the imports during the year under review increased by 3,599 gallons as compared with the previous year. The increase was confined to ale, beer and porter which are more lightly taxed, and in consequence the duty realized showed a decrease of Rs. 14,292 as compared with 1895-96.

The quantity of foreign spirits issued from local distilleries amounted to 24,773 gallons of proof strength, being an increase of 4,941 gallons or 20 per cent. as compared with the previous year. This increase was mainly due to the larger exports of methylated spirits from the Nellikuppam distillery to Calcutta. Orders have recently been issued for bringing under control the traffic in these liquors.

All the three breweries in this Presidency were worked during the year under review, and the issues therefrom amounted to 495,592 gallons, or an increase of a little over 4 per cent. as compared with the previous year. The increase is attributed to the brewery established at Coonoor having been worked throughout the year under review instead of only in the last quarter as in the previous year.

The number of licenses issued for the sale of foreign liquors amounted to 754, being one less than in the previous year. The license fees amounted to Rs. 3,05,505, being an increase of 13 per cent. as compared with 1895-96. This increase was mainly due to the higher rentals obtained in the sale of taverns in Madras, North Arcot and the Nilgiris.

but the Govt. does not seem to doubt that, with the return of good seasons, this loss will before long become more than made up.

Capt

para 74-87 BP

(Office. This is appearing vide para 5 supra)

mainly
11/6 BP
para 115 2/p

para 113 2/p

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No. , REVENUE

FEBRUARY 1898.

5

9. *Financial Results.*—The total cu
Rs. 141.20 lakhs being an increase of R
year. The demand under the several h
subjoined statement:—

rent demand under "Abkari" amounted to
5.55 lakhs as compared with the previous
ads during the last ten years is shown in the

Years.	Country spirits.	Joint and to	Arrack ddy.	Toddy.	Foreign liquor.	Miscella- neous.*	Total.
1887-88	Rs. 44,00,039	Rs. 8,05,619	938 847	Rs. 35,89,539	Rs. 3,05,837	Rs. 12,052	Rs. 91,13,405
1888-89	49,73,827	7,99,668	847	39,65,736	3,02,669	11,680	97,59,759
1889-90	54,42,923	4,49,695	847	44,20,164	3,81,764	29,634	1,07,24,104
1890-91	57,19,208	71,25	847	51,76,370	3,47,288	37,743	1,13,52,277
1891-92	54,50,225	48,200	847	54,96,682	2,76,303	90,130	1,13,62,035
1892-93	52,48,292	54,57,301	847	57,66,150	3,22,606	83,396	1,14,20,469
1893-94	59,67,980	62,37,473	847	61,84,385	3,19,963	99,000	1,20,60,849
1894-95	62,37,473	65,38,684	847	64,88,076	3,35,374	1,13,830	1,28,09,588
1895-96			847	68,28,002	3,79,961	1,19,682	1,35,65,246
1896-97			847	70,24,619	4,17,402	1,37,645	1,41,19,535

* Includes revenue from intoxicating

There was an increase of about three
mainly due to increased consumption in se
4 *supra*, to the enhancement of the excise
taluks of Kurnool and South Arcot and in
system of separate sale of shops in some
privilege of vend in some others. *T*
was due to the extension of the tree-t
of tree-tax in several districts adverted to

Inclusive of arrears outstanding at the
under "Abkari" amounted to Rs. 143.53
Rs. 19 lakh remitted, leaving a balance
the total demand, outstanding at the clo
the total charges of the Salt and Abkari De
disproportionate and it has recently been
exclusive of the *e* diture under "Sal
Works," should be debited to that head.
during the year under review would amount
total receipts.

10. *Incidence of Taxation.*—The average
population on arrack and toddy taken to
As. 6-3 in the year under review. *X*

	Shops for the sale of		Total.
	Country spirits.	Toddy.	
1891-92	12,072	19,486	31,558
1892-93	11,974	18,923	30,897
1893-94	11,402	19,125	30,527
1894-95	11,362	19,219	30,581
1895-96	11,261	18,963	30,224
1896-97	10,636	18,416	* 29,055

* Includes four combined arrack and toddy shops.

age incidence of taxation per head of the
together rose from As. 6 in 1895-96 to
usual, the incidence was highest in the
As Nilgiris (Rs. 2-9-2), although no toddy
revenue is raised in this district; next
comes Madras (Rs. 1-10-7); then
Anantapur (As. 11-6) and Bellary
(As. 10-11). The Board calculates that,
allowing for an increase of population at
10 per mille per annum, the incidence of
taxation would amount to As. 5-11 per
head of the population or the same as in
the previous year.

11. *Liquor Shops.*—There was a
decrease in the number of both arrack and
toddy shops, the decrease in the former

but allowing for an increment
in the population at the rate of 10 per
mille a year, the incidence is only
As. 5-11.

mentioned &

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that

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being 625 and in the latter 548, or i

	Arrack.	Toddy
• Vizagapatam	+ 19	- 2
Godavari	+ 73	+ 7
Nellore	+ 62	- 1
Chingleput	+ 1	- 1
North Arcot	+ 14	- 4
Trichinopoly	+ 6	- 3
Madura	+ 24	+ 3
Tinnevely	+ 10	- 9
Salem	+ 9	- 8
South Canara	+ 26	+ 8
Malabar	- 69	+ 19

all 1,173 shops. It will be seen from the figures *marginally noted that in most of the districts the increase under one class of shops was more than counterbalanced by a decrease in the other class. The large increase in the number of arrack shops in Nellore is attributed to the progress of the Bezvada Madras State Railway ~~works~~ on which large numbers of workmen were employed. It is also observed that the increase ~~above adverted~~ to was always within the sanctioned number of shops. It is satisfactory to note that the policy of Government in the reasonable requirements of the popula-

Government of India, No. 3943, S. R. dated states that in no district was the increase in ~~able~~ and that ~~it was only~~ in the Nanguneri additional arrack shops were ~~allowed to be~~ ling of cheap liquor from the adjoining Tr of local bodies are reported to have been duly number or sites of shops, ~~whenver~~ there was

VIII of the report, the Board has analysed the preventive establishments during the calendar year with offences against the abkari laws during 27,107 in 1895-96. The slight decrease inly under "smuggling," and illicit manufac of the Board states that the extension of Presidency has considerably reduced the ent, and that the augmentation and increased o the gradual education of the people in a accounts for much of the decrease in other under "illicit transport" "unlicensed sale" and this is ascribed to the fact that the toddy- "dilution" and "use of false measures", etter acquainted with the rules, to the dete drawers and shopkeepers are becoming by magistracy and to the frequent inspection of mental punishments inflicted by the m the officers of the department. There was shops and topes ~~made during the year~~ by breaches of the conditions of the licenses, &c., an increase under minor offences, such as tion that the attention of the officers of the and the Government notes with satisfac nce of keeping aggravating and purposeless

whose cases were pending disposal at the r of persons dealt with by the officers of the rsons or 13 per cent. were released depart- ment was 27,411, of whom 3,635 for trial before the magistracy during the mentally and 22,673 persons were sent ased by the department, ~~only~~ 682 persons or year ~~under review~~. Of the persons re proof against 751 persons or 19 per cent. in 18 per cent. were released for want of ~~ed~~ in the cases disposed of by the magistracy 1895-96. The number of persons involv icted, 632 acquitted, the cases against 110 was 24,493, of whom 21,780 were conv close of the year 1,971 persons to undergo persons were written off, leaving at the e cases disposed of by the Magistracy, the their trial during 1897. Taking only the s 2-8, and this result is satisfactory. The percentage of persons acquitted was en 84 in the previous year to 75 in the year the number of illegal arrests decreased from the departmental officers were responsible, under review. For 64 of these arrests, ably dealt with. The Police and village and it is reported that they have been two arrests, respectively, have been reported officials who were responsible for fine and uperiors. The number of assaults on the for punishment to their departmental 82 in the previous year to 87 in the year officers of the department increased from

Regulating the number of
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under review, but no serious injuries are reported to have been caused to the officers concerned in any of these cases. *so little*

13. *General Remarks.*—The results of the year may, on the whole, be regarded as satisfactory. The revenue has largely increased but without any increase in the consumption of country spirits. Licenses consumption, on the other hand, shows a considerable decrease in several districts. That the abkari laws were worked without undue harshness were brought home to the departmental officers are satisfactory features of the year's administration. H. Excellency the Governor in Council is gratified to find that the excise policy of this Government adopted in 1883-84 has so far.

14. *Opium.*—The total quantity of opium retailed for consumption in the Presidency amounted to 77,102 lb., being a decrease of 5,921 lb. or 7 per cent. as compared with the previous year. The decrease occurred chiefly in the Gódvári and Malabar districts, and is attributed in the former to the unfavourable season, and in the latter to the Cochin farm ~~not having been properly managed during the year~~. The average consumption per head of the population amounted to .087 of a tola against .093 in 1895-96. Allowing for an increase in population at 10 per mille per annum, the average consumption per head of the population was .082 of a tola against .089 in the previous year. The consumption was, as usual, highest in the Gódvári district (.133) and Ganjám (.112).

The total quantity of intoxicating drugs prepared from opium was about the same as in the previous year, viz., 2,987 lb.

The total number of shops opened for the sale of opium and intoxicating drugs prepared therefrom was 1,129, being a decrease of 16 as compared with the previous year. There was no remarkable variation in any of the districts of the Presidency.

The pass duty on opium, including the amount adjusted an account of opium supplied to the Native States of Travancore and Cochin, amounted to Rs. 4,22,500 being a decrease of Rs. 39,650 or 8 per cent. as compared with 1895-96. The current demand on account of opium during the year under review amounted to Rs. 7,59,565 against Rs. 7,61,092 in the previous year. Including arrears of which Rs. 7,43,734 was collected and the total demand amounted to Rs. 7,90,148, of which Rs. 46,408 or 6 per cent. was remitted, leaving at the close of the year a balance of Rs. 46,408 or 6 per cent. of the total demand.

15. *Intoxicating drugs prepared from hemp plant.*—The number of licenses issued for the sale of intoxicating drugs prepared from the hemp plant and the license fees derived therefrom rose from Rs. 59,710 to 270 and Rs. 68,326, respectively, in the year under review. Quantity of drugs retailed fell from 84,615 seers in 1895-96 to 80,714 seers; but placed on these figures which are furnished out by the Board, no reliance can be framed for bringing the manufacture of these drugs under more efficient control, and it is hoped that accurate statistics will become available in future.

16. *Total Excise revenue.*—The total excise revenue of the Presidency under Excise amounted to Rs. 147.87 lakhs, being an increase of nearly 3.4 per cent. as compared with 1895-96. The revenue for the preceding five years is shown below:—

1891-92	...	...	...	...	...	120.30
1892-93	...	...	...	...	...	120.24
1893-94	...	...	...	...	...	127.74
1894-95	...	...	...	...	...	136.30
1895-96	...	...	...	...	...	142.89

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Government {1898} of Madras.
REVENUE.

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G.O., Nos. 183, 183A, 28th March 1898.

MARCH.

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Nellore
North Arcot
South Arcot
Bellary Canton
Tanjore
Trichinopoly
Coimbatore
Nilgiris
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Report on the Administration of the Abkari and Opium Revenue.

Reviewing the — during the official year 1896-97.

GOVERNMENT OF MADRAS.

REVENUE DEPARTMENT.

READ—the following Proceedings of the Board of Revenue (Separate Revenue), No. 403, dated 22nd September 1897 :—

Resolution—No. 403, dated 22nd September 1897.

The Board begs to submit its report on the administration of the Abkari and Opium revenue during the official year 1896-97.

(True Extract.)

(Signed)

N. S. BRODIE,
Acting Secretary.

To the Secretary to Government, Revenue Department.

Copy to Collectors.

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

ORDER—No. 183, Revenue, dated 28th March 1898.

Separate Revenue, No. 23.

With the foregoing Proceedings the Board of Revenue (Separate Revenue) submits its report on the administration of the abkari and opium revenue in this Presidency during the year ending 31st March 1897. The report, which was submitted by the prescribed date, is full and clear, and the Government will now briefly notice the salient features in the year's administration.

2. COUNTRY SPIRITS.—The only changes made during the year under review were the introduction of the contract distillery supply system into the Bapatla taluk of the Kistna district, and the extension of the private distillery supply system to the Cum-bum and Markapur taluks of the Kurnool district. Excluding the Agency hill tracts of the Ganjam, Vizagapatam and Gódvári districts, in which it is not practicable to introduce scientific methods of abkari administration, the area and population of the remainder of the Presidency under the different systems as they stood at the end of the year are shown in the subjoined statement in comparison with the corresponding figures for 1895-96 :—

		1895-96.		1896-97.	
		Area.	Population.	Area.	Population.
		SQ. MILES.		SQ. MILES.	
Excise system .. {	Contract distillery supply	26,131	8,438,795	24,844	8,450,969
	Private do.	88,484	23,146,824	90,659	23,364,397
		7,606	2,754,606	6,767	2,536,656
Renting system ..					
Total ..		1,22,221	34,340,225	1,22,270	34,352,022

It will be seen from the above statement that the excise system in one form or another was in force in 94 per cent. of the area of the Presidency with 93 per cent. of the total population. The slight variation in the figures of area and population for the year under review as compared with the previous year should have been explained. It is due apparently to the inclusion of a few villages in the agency tracts of the Gódvári district, which were omitted from the report for 1895-96.

3. EXCISE SYSTEM—*Manufacture and Supply of Country Spirits*.—The number of distilleries licensed for the supply of liquor to the excise tracts was twenty-thirteen in tracts under the private distillery supply system and seven in the tracts under the contract distillery supply system—against seventeen in the previous year. The number of warehouses was three being one more than in 1895-96. The number of shops licensed for the wholesale vend of duty-paid country spirits in tracts under the private distillery supply system rose from 388 in the previous year to 569 in the year under review, the increase being due to the extension of the system of separate sale of shops to further areas. It is observed that these shops afforded considerable facilities for the supply of liquor to licensed vendors, nearly 95 per cent. of the issues to them being made therefrom. The Government is glad to note that the wholesale shops were frequently inspected by both Land Revenue and Abkari officers and their accounts reported to be correctly maintained. The price charged (ex-duty) per gallon of 30° under-proof sold at these shops varied enormously—from As. 6 to Rs. 3-15-0 a gallon. The Board of Revenue considers that the rates charged in many cases are far too high, indicating an unnecessary rate of profit, and accordingly proposes to have the average prices ascertained in future. The Board will be requested to consider whether a maximum issue price should not be fixed in the case of these shops. For the supply of the outlying portions of the excise tracts in the South Canara and Malabar districts eighteen excise depôts were opened by the contract suppliers—eleven in the former and seven in the latter district—against twenty in the previous year. Besides these, twenty-nine wholesale vend depôts were opened by private persons in Malabar and it is reported that nearly 70 per cent. of the issues to shops were made from these wholesale vend depôts thus evidencing the popularity of the measure.

4. CONSUMPTION.—The total consumption in the excise tracts of the Presidency amounted to 976,454 gallons of proof strength being a decrease of 422 gallons as compared with the previous year. There was a decrease of 65,140 gallons in eleven districts, but this was nearly counterbalanced by the increase of 64,718 gallons in ten others. There was a decrease in all the districts affected by the famine except Ganjam, but, as pointed out by the Board, consumption was on the whole wonderfully little affected by the scarcity even in the most seriously distressed districts. The increase in Ganjam (9,192 gallons) in spite of the unfavourable character of the season and the enhancement of the rate of excise duty is remarkable and is attributed in part to the extension of the system of separate sale of shops during the year under review. The subjoined statement compares the consumption in the tracts under the excise system in 1875-76, the year before the great famine of 1876-78, with the consumption in the same tracts in 1886-87 and the year under review :—

Districts.	Population of the census of 1871.	Consumption of 1875-76, proof-gallons.	Consumption per 1,000 of the population.	Population of the census of 1881.	Consumption of 1886-87, proof-gallons.	Consumption per 1,000 of the population.	Population of the census of 1891.	Consumption in 1896-97, proof-gallons.	Consumption per 1,000 of the population.
Ganjam	1,520,088	38,849	26	1,503,301	24,579	16	1,607,865	61,696	38
Vellore	1,376,817	27,403	20	1,220,236	39,813	33	1,463,736	42,796	29
North Arcot ..	2,015,278	90,765	45	1,817,814	86,368	47	2,114,487	65,719	31
South Arcot ..	1,755,817	60,437	29	1,814,738	74,981	41	2,162,351	67,780	31
Bellary Cantonment.	51,760	33,460	646	53,460	37,531	702	59,467	17,525	295
Banjore	1,973,731	36,564	19	2,130,383	28,669	13	2,228,114	39,774	18
Trichinopoly ..	1,200,408	39,092	33	1,215,033	29,067	24	1,372,717	40,307	29
Poimbatore ..	1,763,274	69,914	34	1,657,690	38,354	23	2,004,839	45,181	23
Co Nilgiris ..	49,501	23,255	470	91,034	28,908	317	99,797	29,194	293
Jem	1,966,995	76,187	39	1,599,695	41,570	26	1,962,591	60,446	31
Madras and Chingleput.	1,335,736	172,196	129	1,387,229	140,523	101	1,655,446	107,106	66
Total ..	15,009,405	648,122	43	14,490,513	570,363	39	16,731,910	577,524	34

These figures show that the quantity of spirits consumed in many of the districts referred to was considerably less in 1896-97 than in 1886-87 and in 1875-76, after making allowance for the increase in population during the intervening period. Considering that improved preventive arrangements should have of late years increased *licit* consumption to a certain extent, this decrease would appear to indicate a decline in the drinking habits of the people. On the other hand, it may only be that the increased taxation of spirits has led the people to drink toddy more than formerly; and it is not impossible, though certainly not probable, that illicit distillation may have been fostered by the increase in the rate of duty, the improved preventive arrangements notwithstanding. The subject demands and should receive the careful attention of the Board of Revenue and of the officers of the department. In this connection the attention of the Board of Revenue is invited to paragraph 3 of G.O., No. 122, dated 19th March 1896, in which it was requested to report as to the causes which have contributed to the great fall in consumption noticeable in some of the districts. This report should be expedited.

5. **TAXATION PER GALLON.**—The subjoined statement compares the total issues of country spirits in the tracts which have been continuously under the excise system since 1883-84, the revenue realised in the shape of still-head duty and vend rents and the incidence of revenue per gallon of proof strength with the figures for that year and the past six years:—

	1883-84.	1891-92.	1892-93.	1893-94.	1894-95.	1895-96.	1896-97.
Issues (gallons, London proof) ..	769,214	752,032	690,912	722,897	747,690	770,156	* 776,083
2 (a) Still-head duty ..	RS. 24,26,761	RS. 26,72,318	RS. 23,84,877	RS. 27,12,164	RS. 29,84,625	RS. 30,43,949	RS. 32,78,122
(b) Vend rents ..	..	14,49,735	13,53,077	12,02,507	12,28,961	13,76,881	15,13,382
Total ..	24,26,761	41,22,053	37,37,954	39,14,671	42,13,586	44,20,800	47,91,504
3 (a) Rate of still-head duty per gallon.	RS. A. P. 3 2 6	RS. A. P. 3 8 10	RS. A. P. 3 7 2	RS. A. P. 3 12 1	RS. A. P. 3 15 10	RS. A. P. 3 15 3	RS. A. P. 4 3 7
(b) Rate of vend rents per gallon ..	..	1 14 10	1 15 4	1 10 7	1 10 4	1 12 7	1 15 2
Total ..	3 2 6	5 7 8	5 6 6	5 6 8	5 10 2	5 11 10	6 2 9

It will be seen from the above figures that the total incidence of taxation per gallon advanced by six annas and eleven pies; while the proportion of the revenue derived in the shape of still-head duty and vend rents remained much the same as in the previous year, viz., 69 and 31 per cent., respectively.

6. **Renting system.**—The remaining tracts under the renting system have not been largely reduced and, during the year under review, comprised only the Gódávare district, the Munagala and the Lingagiri zamindari in the Kistna district, the Udipale the Kundapur and a portion of the Kasaragod taluk of the South Canara district and the Cochin taluk and the Attapadi valley of Malabar. Trustworthy statistics of consumption are not available for these tracts. The number of stills sanctioned in the Gódávare district, which is the only tract of importance, fell from 1,000, the number in the previous two years, to 873. This reduction is satisfactory.

7. **TODDY.**—The tree-tax license-fee system of raising the toddy revenue was considerably extended during the year under review, and in many of the districts of the Presidency the rates of tree-tax were enhanced by 50 per cent. Excluding the Nilgiri district and the Wynaad taluk and the Attapadi valley of Malabar where no toddy

* Note.—Total consumption ..	PROOF GALS. 976,454
Deduct for tracts since brought under the excise system—	
Inland taluks of Vizagapatam ..	11,566
Kistna ..	90,530
Kurnool ..	15,770
South Canara ..	41,258
Malabar (excluding Wynaad) ..	41,247
Total ..	200,371
Balance ..	776,083

revenue is raised, the tree-tax system was in force at the end of the year throughout the Presidency except in the Bellary and Anantapur districts and the Kollegal taluk and the Talavadi firka of the Satyamangalam taluk of the Coimbatore district. The system has been extended since 1st October last to these tracts also. The following statement shows the progress of the toddy revenue since 1887 in the tracts under the tree-tax system throughout the Presidency except the two West Coast districts:—

		Taluk in which the tree-tax system has been in force since 1st October									
		1887.	1888.	1889.	1890.	1891.	1892.	1893.	1894.	1895.	1896.
1886-87 ..	RS. 3,84,830	RS. 3,41,922	RS. 4,10,430	RS. 4,37,300	RS. 4,78,786	RS. 5,05,171	RS. 4,75,824	RS. 4,81,239	RS. 5,29,864	RS. 5,74,005	RS. 6,15,284
1887-88 ..	3,41,922	4,10,430	4,37,300	4,78,786	5,05,171	4,75,824	4,81,239	5,29,864	5,74,005	6,15,284	6,42,193
1888-89 ..	3,84,418	4,37,300	4,78,786	5,05,171	4,75,824	4,81,239	5,29,864	5,74,005	6,15,284	6,42,193	6,70,076
1889-90 ..	4,36,303	5,05,171	4,75,824	4,81,239	5,29,864	5,74,005	6,15,284	6,42,193	6,70,076	6,98,033	7,25,191
1890-91 ..	4,70,456	5,60,514	5,48,335	5,85,758	6,29,864	6,74,005	7,18,922	7,63,939	8,08,076	8,52,191	8,96,255
1891-92 ..	4,45,041	6,12,355	6,07,471	6,43,928	6,88,914	7,33,933	7,78,952	8,23,971	8,68,990	9,13,009	9,58,028
1892-93 ..	4,31,762	6,22,655	6,16,064	6,51,020	6,95,933	7,40,846	7,85,759	8,30,672	8,75,585	9,20,498	9,65,411
1893-94 ..	4,64,814	6,30,481	6,43,928	6,78,914	7,13,922	7,48,939	7,83,952	8,18,965	8,53,978	8,88,991	9,23,004
1894-95 ..	4,98,033	6,75,429	6,83,914	7,18,922	7,53,939	7,88,952	8,23,965	8,58,978	8,93,991	9,28,004	9,63,017
1895-96 ..	5,34,912	6,44,976	6,31,399	6,66,412	7,01,425	7,36,438	7,71,451	8,06,464	8,41,477	8,76,490	9,11,503
1896-97 ..	5,75,584	6,18,848	6,26,899	6,61,912	6,96,925	7,31,938	7,66,951	8,01,964	8,36,977	8,71,990	9,06,003
Increase of revenue in 1896-97 as compared with the revenue under the old system.	1,90,754	2,08,413	1,48,113	5,11,622	2,30,289	62,046	1,19,932	1,79,370	1,32,697	11,740	

* Revenue under the old system.

The total revenue derived in the tracts under this system amounted to Rs. 60·18 lakhs, being an increase of Rs. 17·95 lakhs as compared with the revenue under the old system. Deducting from this amount the cost of the additional establishments entertained to work the system which amounted to Rs. 2·42 lakhs, the net gain to Government was Rs. 15·53 lakhs against Rs. 15·64 in the previous year. The progress of the revenue was, to a certain extent, arrested in the Gódávare, Kistna, South Arcot, Trichinopoly and Coimbatore districts, where the tree-tax realizations have not been sufficiently high to meet the heavy loss in rentals produced by the enhancement of the rates of tree-tax, but the Government sees no reason to doubt that, with the return of good seasons, this loss will before long be more than made up.

8. **FOREIGN LIQUOR.**—The subjoined statement shows the quantity of foreign liquor imported into this Presidency during the last five years:—

Years.	Spirits.	Wines and liquors.	Ale, beer and porter.	Other sorts.	Total.
1892-93 ..	GALS. 180,083	GALS. 51,587	GALS. 605,991	GALS. 194	GALS. 837,855
1893-94 ..	167,472	49,253	395,881	601	613,207
1894-95 ..	192,059	50,810	445,330	212	688,411
1895-96 ..	205,316	51,304	530,808	234	787,662
1896-97 ..	202,842	49,101	538,930	388	791,261

It will be seen from the above figures that the imports during the year under review increased by 3,599 gallons as compared with the previous year. The increase was confined mainly to ale, beer and porter which are more lightly taxed, and in consequence the duty realized showed a decrease of Rs. 14,292 as compared with 1895-96.

The quantity of "foreign spirits" issued from local distilleries amounted to 24,773 gallons of proof strength, being an increase of 4,941 gallons or 20 per cent. as compared with the previous year. This increase was mainly due to the larger exports of methylated spirits from the Nellikuppam distillery to Calcutta.

All the three breweries in this Presidency were worked during the year under review; the issues amounting to 495,592 gallons, or an increase of a little over 4 per cent. as compared with the previous year. The increase is attributed to the brewery established at Coonoor having been worked throughout the year under review instead of only in the last quarter as in the previous year.

The number of licenses issued for the sale of foreign liquors amounted to 754, being one less than in the previous year. The license fees amounted to Rs. 3,05,505, being an increase of 13 per cent. as compared with 1895-96. This increase was mainly due to the higher rentals obtained in the sale of tavern licenses in Madras, North Arcot and the Nilgiris.

9. FINANCIAL RESULTS.—The total current demand under "Abkari" amounted to Rs. 141.20 lakhs, being an increase of Rs. 5.55 lakhs as compared with the previous year. The demand under the several heads during the last ten years is shown in the subjoined statement:—

Years.	Country spirits.	Joint arrack and toddy.	Toddy.	Foreign liquor.	Miscellaneous.*	Total.
	RS.	RS.	RS.	RS.	RS.	RS.
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	29,684	1,07,24,104
1890-91	57,19,208	71,668	51,76,370	3,47,288	37,743	1,13,52,277
1891-92	54,50,225	48,695	54,96,682	2,76,303	90,130	1,13,67,035
1892-93	52,48,292	25	57,66,150	3,22,606	83,396	1,14,20,469
1893-94	54,57,301	200	61,84,385	3,19,963	99,000	1,20,60,849
1894-95	59,67,980	328	64,88,076	3,35,374	1,13,830	1,28,99,588
1895-96	62,37,473	228	68,28,002	3,79,961	1,19,582	1,35,65,246
1896-97	65,38,684	1,485	70,24,619	4,17,402	1,37,645	1,41,19,535

* Includes revenue from intoxicating drugs prepared from the hemp plant.

There was an increase of about three lakhs under "Country Spirits," which was mainly due to increased consumption in some of the districts mentioned in paragraph 4 *supra*, to the enhancement of the excise duty in Ganjam, Kistna, in the lower-rated taluks of Kurnool and South Arcot and in Malabar-Wynaad, to the extension of the system of separate sale of shops in some districts and to keen competition for the privilege of vend in some others. The increase of about two lakhs under "Toddy" was due to the extension of the tree-tax system and to the enhancement of the rates of tree-tax in several districts adverted to in paragraph 7 *supra*.

Inclusive of arrears outstanding at the beginning of the year, the total demand under "Abkari" amounted to Rs. 143.53 lakhs, of which Rs. 140.41 was collected and Rs. 19 lakh remitted, leaving a balance of Rs. 2.91 lakhs, or only 2 per cent. of the total demand, outstanding at the close of the year. The debit of one-fourth of the total charges of the Salt and Abkari Department to "Excise" has been found to be disproportionate, and it has recently been decided that two-fifths of the total charges, exclusive of the expenditure under "Salt Purchase and Freight" and "Licensees' Works," should be debited to that head. Calculated on this basis, the excise charges during the year under review would amount to Rs. 9.39 lakhs or 6.7 per cent. of the total receipts.

10. Incidence of Taxation.—The average incidence of taxation per head of the population on arrack and toddy taken together rose from As. 6 in 1895-96 to As. 6-3 in the year under review; but allowing for an increment in the population at the rate of 10 per mille a year, the incidence is only As. 5-11. As usual, the incidence was highest in the Nilgiri district (Rs. 2-9-2), although no toddy revenue is raised in that district; next comes Madras (Rs. 1-10-7); then Anantapur (As. 11-6) and Bellary (As. 10-11).

	Shops for the sale of		Total.
	Country spirits.	Toddy.	
1891-92	12,072	19,486	31,558
1892-93	11,974	18,923	30,897
1893-94	11,402	19,125	30,527
1894-95	11,362	19,219	30,581
1895-96	11,261	18,963	30,224
1896-97	10,636	18,415	* 29,055

* Includes four combined arrack and toddy shops.

11. LIQUOR SHOPS.—There was a decrease in the number of both arrack and toddy shops, the decrease in the former being 625 and in the latter 548, or in all 1,173 shops. It will be seen from the

	Arrack.	Toddy.
Vizagapatam	+ 19	- 29
Godavari	+ 73	+ 70
Nellore	+ 62	- 7
Chingleput	+ 1	- 1
North Arcot	+ 14	- 42
Trichinopoly	+ 6	-
Madura	+ 24	+ 33
Tinnevely	+ 10	- 9
Salem	+ 9	-
South Canara	+ 26	+ 8
Malabar	- 69	+ 19

figures * marginally noted that in most of the districts the increase under one class of shops was more than counterbalanced by a decrease in the other class. The large increase in the number of arrack shops in Nellore is attributed to the progress of the Bezwada Madras State Railway on which large numbers of workmen were employed. It is also observed that the increase was always within the sanctioned number of shops. It is satisfactory to note that the policy of Government in the matter of regulating the number of liquor shops with reference to the reasonable requirements of the population has been steadily kept in view.

With reference to the letter from the Government of India, No. 3943, S. R., dated 17th August 1895, the Board of Revenue states that in no district was the increase in the sanctioned number of shops considerable; and that the seven additional arrack shops licensed in the Nanguneri taluk of the Tinnevely district were opened with the view of preventing the smuggling of cheap liquor from the adjoining Travancore territory. The representations of local bodies are reported to have been duly considered in respect of alterations in the number or sites of shops.

12. PREVENTIVE MEASURES.—In chapter VIII of the report, the Board has analysed the statistics relating to the working of the preventive establishments during the calendar year 1896. The number of persons charged with offences against the abkari laws during the year was 26,648 against 27,107 in 1895. The slight decrease in the number of offences detected was mainly under "smuggling," and illicit manufacture of toddy, and in explanation the Board states that the extension of the tree-tax system throughout the Presidency has considerably reduced the opportunities of smuggling formerly existent, and that the augmentation and increased efficiency of the preventive staff added to the gradual education of the people in a knowledge of the abkari laws probably accounts for much of the decrease in other respects. There was also a decrease under "illicit transport" "unlicensed sale" "dilution" and "use of false measures", and this is ascribed to the fact that the toddy-drawers and shopkeepers are becoming better acquainted with the rules, to the deterrent punishments inflicted by the magistracy and to the frequent inspection of shops and topes by the officers of the department. There was an increase under minor offences, such as breaches of the conditions of the licenses, &c., and the Government notes with satisfaction that the attention of the officers of the department has been drawn to the importance of keeping harassing and purposeless proceedings under control.

Including the number of persons whose cases were pending disposal at the beginning of the year, the total number of persons dealt with by the officers of the department was 27,411, of whom 3,635 persons or 13 per cent. were released departmentally and 22,673 persons were sent for trial before the magistracy during the year. Of the persons released by the department, 632 persons or 18 per cent. were released for want of proof against 751 persons or 19 per cent. in 1895. The number persons involved in the cases disposed of by the magistracy was 24,493, of whom 780 were convicted, 632 acquitted, the cases against 110 persons were written off, leaving at the close of the year 1,971 persons to undergo trial during 1897. Taking by the cases disposed of by the Magistracy, the percentage of persons acquitted was, and this result is satisfactory. The number of illegal arrests decreased from 75 in the previous year to 75 in the year under review. The number of assaults on the officers of the department increased from 82 in the previous year to 87 in the year under review, but no serious injuries are reported to have been caused to the officers concerned in any of these cases.

13. GENERAL REMARKS.—The results of the year may, on the whole, be regarded satisfactory. The abkari revenue has largely increased but without any increase in consumption of country spirits. Licit consumption, on the other hand, shows a considerable decrease in several districts as compared with the statistics of past years. The abkari laws were worked with so little friction and that so few charges of

undue harshness were brought home to the departmental officers are satisfactory features of the year's administration. His Excellency the Governor in Council is gratified to find that the excise policy of this Government adopted in 1883-84 has so far justified the wisdom of its inauguration.

14. OPIUM.—The total quantity of opium retailed for consumption in the Presidency amounted to 77,102 lbs., being a decrease of 5,921 lbs. or 7 per cent. as compared with the previous year. The decrease occurred chiefly in the Gódvári and Malabar districts, and is attributed in the former to the unfavourable season, and in the latter to the mismanagement of the Cochin farm. The average consumption per head of the population amounted to .087 of a tola against .093 in 1895-96. Allowing for an increase of population at 10 per mille per annum, the average consumption per head was .082 of a tola against .089 in the previous year. The consumption was, as usual, highest in the Gódvári district (.752 of a tola), which was followed by Vizagapatam (.239), the Nilgiris (.153), Madras (.133) and Ganjám (.112).

The total quantity of intoxicating drugs prepared from opium was about the same as in the previous year, viz., 2,987 lbs.

The total number of shops opened for the sale of opium and intoxicating drugs prepared therefrom was 1,129, being a decrease of 16 as compared with the previous year. There was no remarkable variation in any of the districts of the Presidency.

The pass duty on opium, including the amount adjusted on account of opium supplied to the Native States of Travancore and Cochin, amounted to Rs. 4,22,500, being a decrease of Rs. 39,650 or 8 per cent. as compared with 1895-96. The decrease was due to the smaller imports of the drug during the year. The current demand on account of opium amounted to Rs. 7,59,565 against Rs. 7,61,092 in the previous year. Including arrears, the total demand amounted to Rs. 7,90,148, of which Rs. 7,43,734 was collected and Rs. 6 remitted, leaving at the close of the year a balance of Rs. 46,408, or 6 per cent. of the total demand.

15. INTOXICATING DRUGS PREPARED FROM THE HEMP PLANT.—The number of licenses issued for the sale of intoxicating drugs manufactured from the hemp plant and the license fees derived therefrom rose from 258 and Rs. 59,710 to 270 and Rs. 68,326, respectively, in the year under review. The quantity of drugs retailed fell from 84,615 seers in 1895-96 to 80,714 seers; but as pointed out by the Board, no reliance can be placed on these figures which are furnished by the renters. Rules have recently been framed for bringing the manufacture and sale of these drugs under more efficient control, and it is hoped that accurate statistics will become available in future.

16. TOTAL EXCISE REVENUE.—The total gross revenue of the Presidency under Excise amounted to Rs. 147.87 lakhs showing an increase of nearly 3.4 per cent. as compared with 1895-96. The revenue for the preceding five years is shown below:

1891-92	...	...	...	...	...	...	...	...	120.30
1892-93	...	...	...	...	...	...	...	...	120.24
1893-94	...	...	...	...	...	...	...	...	127.74
1894-95	...	...	...	...	...	...	...	...	136.30
1895-96	...	...	...	...	...	...	...	...	142.89

(True Extract.)

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

To the Board of Revenue (Separate Revenue).

Endorsement No. 183A.

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

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

Erd. Shaik Karim.

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1898

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ORDER OF GOVERNMENT

SECRETARY TO GOVERNMENT

REVENUE DEPARTMENT

2.02

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Amount to be paid.
Particulars only.
Cash only.