

REPORT  
ON THE  
REVENUE ADMINISTRATION OF BURMA  
For the year 1892-93



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# RESOLUTION

## ON THE

# REVENUE ADMINISTRATION OF BURMA

## For the year 1892-93.

Extract from the Proceedings of the Chief Commissioner in the Revenue Department, No. 1R-3, dated the 12th January 1894

### READ—

Letter No 188-357R., dated the 7th December 1893, from the Secretary to the Financial Commissioner, submitting the Revenue Administration Report of Burma and the Report of the Director of Land Records and Agriculture for 1892-93

### Read also—

Statistics regarding sales, transfers, rents and prices of produce in districts under supplementary survey in 1892-93.

**RESOLUTION.**—The report was received on the 8th December 1893, more than three months after it was due. The cause of the delay is explained in the introduction to the report. The Officiating Chief Commissioner hopes that such excessive and inconvenient delay will not occur in future

2. The following statement exhibits the demand, the remission, and the net demand under each head of income during the past two years for Lower and Upper Burma:—

Item of revenue	1891-92			1892-93			Increase or decrease.
	Demand.	Remissions.	Net demand	Demand	Remissions	Net demand	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>LOWER BURMA</b>							
1. Land revenue	32,69,541	43,114	92,26,427	1,02,24,771	9,250	1,02,14,521	+ 9,00,386
2. Customs	81,04,057		81,04,057	72,70,002		72,70,000	- 8,34,055
3. Capitation-tax	37,24,372	13,463	37,14,909	37,14,909	19,415	36,95,494	- 1,14,987
4. Excise	38,37,760		38,37,760	41,74,174		41,74,174	+ 3,36,414
5. Forests	28,58,114		28,58,114	35,83,122		35,83,122	+ 7,25,008
6. Stamps	19,19,400		19,19,400	1,04,001		21,04,001	+ 2,45,305
7. Fisheries	16,21,121	375	16,21,796	16,01,511	1,130	16,02,641	- 6,005
8. Miscellaneous	3,91,827		3,91,827	3,88,718		3,88,718	- 3,109
9. Marine	2,80,213		2,80,213	91,127		2,80,213	- 15,194
10. Land-rate in lieu of capitation-tax	70,548	366	70,688	70,106	2,005	72,111	+ 1,423
11. Salt excise	1,66,114		1,66,114	1,70,722		1,70,722	+ 4,608
<b>Total</b>	<b>3,22,45,533</b>	<b>57,318</b>	<b>3,21,91,205</b>	<b>3,38,86,155</b>	<b>12,250</b>	<b>3,38,73,905</b>	<b>+ 16,82,700</b>
<b>UPPER BURMA</b>							
1. Thathameda	44,68,500	1,61,724	46,30,224	47,51,731	64,465	47,86,266	+ 1,81,081
2. State land	9,99,030	7,124	9,91,906	12,11,075	7,382	12,03,693	+ 2,19,789
3. Excise	4,69,461		4,69,461	5,42,011		5,42,011	+ 72,550
4. Forests	13,27,100		13,27,100	20,76,679		20,76,679	+ 7,49,579
5. Stamps	2,46,780		2,46,780	2,91,571		2,91,571	+ 44,791
6. Miscellaneous	11,71,277	10,489	11,60,788	12,93,231	2,472	12,95,703	+ 1,34,915
7. Salt	14,030		14,030	11,456		11,456	- 2,574
8. Marine	39,165		39,165	6,047		6,047	- 33,118
<b>Total</b>	<b>87,37,157</b>	<b>1,79,347</b>	<b>85,57,810</b>	<b>1,01,92,406</b>	<b>76,354</b>	<b>1,01,16,052</b>	<b>+ 15,68,246</b>
<b>GRAND TOTAL</b>	<b>4,09,82,690</b>	<b>2,36,665</b>	<b>4,07,46,025</b>	<b>4,40,78,561</b>	<b>1,02,313</b>	<b>4,40,76,248</b>	<b>+ 33,30,223</b>

In this review, as in the reviews of former years, the history of the revenue administration of Upper and Lower Burma is separately dealt with.

## LOWER BURMA.

4. The season of 1892-93 was on the whole favourable. In all the principal rice-producing districts and in most of the smaller ones the rainfall was regular and well distributed and the rice crop was as good as or better than the average. The rains were unfavourable in four small districts only, namely, Sandoway, Thayetmyo, Mergui, and Tavoy, in all of which the rainfall was insufficient and below the average. The season was marked by no agricultural calamities requiring notice.

5. The total area under cultivation amounted to 5,607,192 acres, being an increase of 492,502 acres on the area of 1891-92. A considerable part of this increase was nominal and is due to the more accurate measurements of areas recorded by the Survey of India in the Thongwa district and by the local survey parties in other parts of the province. The rest of the increase was due to extension of cultivation, to which a marked impetus was given by the abnormally high price of paddy in 1891. The districts in which the increase in area was largest were Thongwa (155,521 acres), Pegu (53,591 acres), Amherst (44,848 acres), Thayetmyo (40,502 acres), Tharrawaddy (39,389 acres), and Bassein (32,775 acres). The area under cultivation in the Thongwa district has increased by no less than 255,122 acres or 50.58 per cent. in the last two years. Current fallows amounted to 397,706 acres against 431,913 in 1891-92. There was a large reduction in the area of fallows in Pegu, Thongwa, and Tharrawaddy, while in Thayetmyo the area increased by 54,025 acres. This increase was mainly nominal, as the figures for 1892-93 included that part of Thayetmyo which is included in Upper Burma, whereas the figures of 1891-92 excluded it. The area under rice cultivation increased from 4,648,921 to 5,086,853 acres, and there was a considerable proportional increase in the area cultivated with sessamum and tobacco.

6. The number of deaths from cattle-disease in 1892-93 was 48,355, being nearly 2,000 less than the number in 1891-92. The most fatal disease in 1892-93 was anthrax, which caused 12,257 deaths; foot-and-mouth disease and rinderpest carried off 11,951 animals; the remaining deaths were due to various causes. The districts which suffered from epidemics were Akyab, where 4,553 animals died from anthrax and 2,864 from foot-and-mouth disease, Bassein, where 2,248 died from anthrax and 2,037 from rinderpest, and Henzada, where 854 died from the former and 931 from the latter cause. A considerable amount of valuable work was done by Veterinary Assistants, of whom 15 were employed during the year. The Officiating Chief Commissioner has read with interest the account given in paragraph 91 of the Director's report of the manner in which epidemics of cattle-disease are dealt with. It is particularly satisfactory to learn that the people willingly submit to the segregation of diseased cattle and to the other restrictive measures which are necessary for preventing the spread of epidemics. The Cattle Diseases Bill, which will give legal authority to adopt these measures, has been drafted and is about to be submitted to the Government of India. Mr. Fryer hopes that it will become law within the next year. The Veterinary school which was established in June 1891 was maintained during the year under report. The number of pupils on the rolls at the end of the year was 36. Many of these will soon be ready for practical



cal work. It is hoped within the next few years to equip each district with two Veterinary Assistants, a number by no means too large for the work demanded of them.

7. The principal feature in the history of prices in 1892-93 was the fall in the price of paddy. During the rice season of 1891-92, *i.e.*, from December 1891 to April 1892, prices were higher on the average than in any previous year, and in April 1892 the price of paddy in Rangoon was Rs. 138 per 100 baskets. During the season of 1892-93, on the other hand, the ruling price was Rs. 76 to Rs. 79 per 100 baskets. This great fall is attributed to a successful combination among the Rangoon rice-merchants. Prices in the other seaports of Burma followed the course of prices in Rangoon, with deviations due to the influence of the local demand and to purchases by persons outside the ring.

8. The reports as to the conduct of thugyis in different districts vary widely. In some they are reported to be generally industrious and efficient, in others to be in many cases incompetent and lazy. The districts in which the thugyis were best reported on were Pegu, Tharrawaddy, Henzada, Sandoway, and Shwegyin. In Akyab, Kyaukpyu, Bassein, Thayetmyo, Amherst, and Tavoy many of the thugyis are said to be ignorant and incompetent. As was mentioned in last year's report, it was decided in October 1892 to introduce gradually into Lower Burma the system of revenue collection by village headmen. As circles fall vacant new thugyis will not be appointed, but their places will be taken partly by village headmen, who will collect the revenue of their villages, partly by surveyors working under the central Land Records Department, who will prepare the land revenue rolls, execute surveys, and perform the other parts of a thugyi's work which village headmen are not yet qualified to execute. The general principle of the new system was approved by the Government of India in February 1893 and steady progress has been made during the last year in introducing it. So far the new system has worked well, and it is hoped that with its help the village headman will in the course of the next few years be firmly established over the greater part of Lower Burma in the position of dignity and authority in which it has been the endeavour of the Administration for many years to place him. There are now 13 survey schools in Lower Burma and special inducements are held out to the sons and relations of thugyis to attend them. As students pass out of the survey schools it will be possible to require a survey school certificate as a qualification for the appointment of village headman and gradually to do away with surveyors as distinct from village headmen.

9. Surveys were carried out during the year by the Survey of India in Amherst, Shwegyin, Tavoy, and Mergui, and by local survey parties under Mr. Clancey in Kyaukpyu, Sandoway, Akyab, Thayetmyo, and Bassein. The Survey Department executed during the year advance surveys of 811 square miles at a cost of Rs. 66,673, and cadastral surveys of 896 square miles at a cost of Rs. 1,27,301. The year under report was the last year of employment of the local survey parties under Mr. Clancey. Mr. Clancey completed during the year the work mapped out for him, with the exception of the cadastral survey of 309 square miles which is now

being carried out. The work done during the year consisted of the traversing of 1,803 square miles and of the cadastral survey of 1,346 square miles. The total cost of the operations was Rs. 2,11,054 and the increase of revenue resulting from them was Rs. 83,801. During the four years that they have been employed on this duty the local survey parties have traversed 3,390 square miles and surveyed cadastrally 4,637 square miles. The total cost of the operations has been Rs. 8,21,207 and the financial result has been an increase of Rs. 3,08,218 in the annual revenue demand including local cess. As the Financial Commissioner points out, these results are most creditable to Mr. Clancey, to whose energy, industry, and perseverance they are mainly due. The Officiating Chief Commissioner has pleasure in acknowledging the good service of Mr. Clancey and of the assistants who efficiently seconded him.

10. The Financial Commissioner's report gives a satisfactory account of the maintenance of thugyis' records. Thugyis appear as a general rule to keep their records carefully. The Officiating Chief Commissioner is glad to learn that the practice of setting apart a room as an office and record-room is growing among them. The reports as to the condition of headquarters record-rooms are also satisfactory. In many districts the accommodation provided for revenue records is inadequate, valuable maps and settlement registers being kept in wooden offices, which are always in danger of being burnt down. It is intended in course of time to build masonry record-rooms at all district headquarters and provision will be made annually in the Public Works budget for this purpose.

11. During the year under review the Government of India sanctioned the scheme for reorganizing the Land Records establishment of the province. Under this scheme a separate Land Records Department has been constituted containing 23 gazetted appointments of superintendents and probationers on pay ranging from Rs. 800 to Rs. 100 a month, together with numerous subordinate appointments of inspectors, surveyors, clerks, and menials.

12. There was a large increase during the year in the area under supplementary survey, namely, from 14,002 to 16,830 square miles. The greater part of the increase, 1,741 square miles, was the result of settlement in the Thongwa district; the remainder was due to the operations of the local survey parties. The cost of supplementary survey operations during the year was Rs. 1,22,904 against Rs. 1,09,141 in 1891-92, or Rs. 7-4-10 per square mile dealt with against Rs. 7-12-9 in the previous year and Rs. 8-11-10 in 1890-91. No addition was made during the year to the number of superintendents, but the number of inspectors was increased from 38 to 43. The amount of work done by the supplementary survey staff was much larger in 1892-93 than in the preceding year, the average number of kwins checked by inspectors having risen from 91 to 106 and the number checked by superintendents from 769 to 992. The record of inspections by district officers is not so satisfactory, the number of kwins checked by Deputy Commissioners having fallen from 187 to 101. Subdivisional and Township Officers, however, checked more kwins than in 1891-92. In Hanthawaddy, Thongwa, and Thayetmyo no inspections were carried out by Deputy Commissioners. In the case of Hanthawaddy this circumstance was probably



due to changes of officers, and in the case of Thongwa to pressure of other work. No such explanation can be given in the case of Thayetmyo, and the Officiating Chief Commissioner considers that the Deputy Commissioner of this light district distinctly neglected his duty in connection with supplementary survey. He appears not only to have abstained from exercising supervision but also to have failed to give proper support to the supplementary survey staff in dealing with thugyis. Mr. Fryer hopes that the unsatisfactory state of affairs which prevailed in Thayetmyo in 1892-93 has ceased and will not recur. In Hanthawaddy and Tharrawaddy the amount of inspection done by Subdivisional and Township Officers was insufficient. Now that the settlement of Lower Burma is nearly completed and that the greater part of the province is under supplementary survey, Mr. Fryer takes the opportunity of reminding Deputy Commissioners that the supervision of supplementary survey work is an essential part of their duties and that they are responsible that it is efficiently carried out, and that Subdivisional and Township Officers take a proper share in it. The Director of Land Records inspected the work of supplementary survey in all districts. His reports of inspections are on the whole satisfactory and creditable to the Land Records staff. The great increase which has taken place during the last three years in the area under supplementary survey has added enormously to the Director's labours, which are now too heavy for a single officer, however industrious. It has accordingly been decided to employ the senior Superintendent of Land Records as a special Assistant to the Director, who will thus be relieved of a great part of the burden of supplementary survey inspections.

13. The total area of land sold in Lower Burma in 1892-93 was 280,291 acres against 263,686 acres in 1891-92, the total area mortgaged was 112,747 acres against 63,326 acres in the previous year, the area of land previously mortgaged which was redeemed was 49,660 acres against 35,153 in 1891-92. The noticeable feature of these figures is the large growth of mortgages as compared with the growth of sales. In Pegu, Hanthawaddy, and Bassein there was a considerable reduction in the area sold (from 162,535 to 155,752 acres), while in Pegu and Hanthawaddy the area mortgaged more than doubled (from 31,427 to 67,891 acres). The explanation given of these figures is that many transactions which were formerly returned as sales are now returned as mortgages. The average price paid for land increased in most districts. The average rate in the case of land mortgaged increased, or was almost stationary in every district except Prome, where it fell considerably. The large general increase in the value of land to which these figures testify was no doubt due to the high price of paddy in 1891-92. The area sublet to tenants in 1892-93 was considerably more than in 1891-92, namely, 772,245 against 722,954 acres. These figures do not include the Tenasserim division, for which statistics are not available. There were decreases in several districts, while a large increase in area sublet took place in the Pegu district, where it amounted to 271,836 acres against 246,185 in the previous year. The statistics for the various districts showing the classes to which the landlords belong present curious variations. In Pegu the number of cultivating and non-cultivating landlords increased in about the same proportions, in Hanthawaddy the number of non-cultivating landlords increased slightly, while the number of landlords of the other class diminished by several hundreds. In Bassein the number of non-cultivating

landlords fell from 930 to 699, while the number of cultivating landlords increased from 3,002 to 3,613. On the whole there was a considerable increase in the number of non-cultivating landlords, and the figures of 1892-93 add strength to the arguments of those who advocate the intervention of the legislature to save the land from passing from the hands of the cultivators into those of absentee landlords and money-lenders. The question of legislating on this subject for Burma is now under consideration and a draft Bill dealing with it will probably be submitted to the Government of India in 1894.

14. A large number of new grazing-grounds were set apart during the year under review, principally in the Thongwa district, where the reservations were made on the recommendation of the Settlement Officer. The Officiating Chief Commissioner fully concurs in the Financial Commissioner's remarks as to the need of providing a sufficiency of grazing land and of preventing encroachments. If the law does not provide efficient means for preventing encroachments, proposals should be made for increasing its stringency. It is, however, probable that as the area under supplementary survey increases these encroachments will become less frequent owing to the greater facility with which they will be detected. Mr. Fryer also agrees with the Financial Commissioner that the proposals of Settlement Officers for reserving grazing-grounds should not be lightly set aside. In particular he doubts whether the local officers acted wisely in reserving less than one-half of the area recommended for reservation in the Thongwa district. The Officiating Chief Commissioner desires to receive a separate report on this point. In a district like Thongwa, where cultivation is extending rapidly, account must of course be taken of the probable increase of agricultural stock in calculating the area to be reserved as grazing-ground.

15. The area assessed to land revenue, exclusive of 397,706 acres of fallow, was 5,362,194 acres against 5,020,970 acres in 1891-92. During the year under review, therefore, the assessed area increased by the unusually large amount of 341,224 acres or 6.80 per cent. There was a corresponding increase in the land revenue. The gross demand rose from Rs. 92,69,541 to Rs. 1,02,24,703, while the remissions of the year amounted to Rs. 9,950 only against Rs. 43,114 in 1891-92. The net demand was thus Rs. 1,02,14,753. The large increase in the demand was due partly to the extension of cultivation, partly to enhancement of assessment rates in the Pegu and Thongwa districts. In Pegu the maximum settlement rates were during 1892-93 imposed in certain circles in which reduced rates had been imposed temporarily at the time of the settlement (1883-85). The settlement operations which were carried on in Thongwa in 1891-92 resulted in a considerable enhancement of rates and consequent increase of revenue in the year under report. Of the total increase of Rs. 9,88,326 in the provincial revenue demand Pegu contributed Rs. 3,04,256, Thongwa Rs. 3,22,127, Hanthawaddy Rs. 73,370, Tharrawaddy Rs. 60,447, and Amherst Rs. 68,158. The collections of the year amounted to Rs. 1,01,77,454, leaving a balance outstanding of Rs. 1,00,858. This balance, though larger than the outstandings of 1891-92, Rs. 12,785, was inconsiderable when the total amount of revenue is taken into account. Moreover, about one-half of the outstandings, i.e., the Rs. 51,647 set against the Pegu district, were not outstandings in the proper sense of the

term, but sums due on account of supplementary assessments. The remarks made in the resolution on last year's report as to the assessment of fallow land bore fruit during the year under review in the assessment at cultivated rates of considerable areas of land, particularly in the Akyab, Pegu, Tharrawaddy, and Thongwa districts, which were left fallow for causes profitable to their owners. The Officiating Chief Commissioner fears that in some districts the law as to the assessment of fallow land at normal rates may have been too strictly enforced. While it is necessary that the law should not be allowed to remain a dead letter, it must be borne in mind that for many years it has been interpreted in a sense very favourable to cultivators, and Mr. Fryer considers it inexpedient that there should be too abrupt a change in the procedure. The rule on the subject empowers Deputy Commissioners to assess any rate they please up to the normal cultivated rate on land left fallow for causes not entitling it to the 2-anna rate. In the exercise of the discretion thus conferred on them by the law, Deputy Commissioners should regulate their proceedings by a consideration of the circumstances of particular cases. In Mr. Fryer's opinion the law should be strictly enforced in the case of land belonging to non-cultivating landlords, particularly absentees, but should be liberally interpreted where cultivating owners are concerned.

16. The census taken in 1891 affords means of estimating with some approach to accuracy the success attained by the revenue collecting agency in reaching the persons liable by law to pay capitation-tax. The Financial Commissioner calculates that 1,027,250 persons were liable to the tax in 1892-93, and of these 944,833 were assessed. When account is taken of the migratory habits of the Burmese and of the considerable floating population of foreign origin which is found in Lower Burma, it is satisfactory that 92 per cent. of the estimated tax-paying population was reached by the tax-collectors. There was an increase in the net demand on account of capitation-tax in all districts of the province except Prome and Thayetmyo. The principal increases were in Tharrawaddy (Rs. 12,135), Thongwa (Rs. 26,045), Bassein (Rs. 10,981), Amherst (Rs. 10,616), Toungoo (Rs. 24,187), and Shwegyin (Rs. 13,924). The decrease in Prome, Rs. 17,915, was considerable, and the Officiating Chief Commissioner doubts whether it is sufficiently explained by the statement that the people are migrating to other districts. It is difficult to understand why Prome should be the only district in Lower Burma from which large migrations take place. Mr. Fryer is inclined to think that the diminution may possibly be due to negligence on the part of thugyis and he desires that some enquiry may be made into the matter. This should be done by examining the capitation-tax rolls of the last two or three years and ascertaining in what circles the decrease has been most marked. The figures of population for these circles which are entered in the rolls should then be compared with the figures entered in the provincial tables of the census report, and special enquiries should be made by Township Officers in the case of villages whose population according to the capitation-tax rolls is much smaller than the population according to the census tables. The total number of persons exempted from capitation-tax was 97,943 against 100,143 in 1891-92. The diminution may be ascribed to more careful assessment of the tax. A few of the district figures call for special notice. The number of persons exempted in Kyaukpau fell from 5,058 to 1,699, old men having decreased from 3,013 to 292, cripples from 563 to 44, and no religious



teachers at all being returned against 399 in 1891-92. In Salween 1,078 cripples are returned, being more than in any other district in the province, against 24 in 1891-92. The Chief Commissioner desires to receive an explanation of these enormous variations between the two years.

17. The net fishery demand of the year was Rs. 16,90,751 against Rs. 16,20,756 in 1891-92. The collections, including  
 Fisheries arrears, amounted to Rs. 17,09,058 against Rs. 16,58,401 in the previous year. The outstandings at the end of the year amounted to the comparatively trifling sum of Rs. 7,351, of which Rs. 7,040 were contributed by a single district, Hanthawaddy. When the difficulty of collecting the fishery revenue is taken into consideration district officers, and particularly the Deputy Commissioner of Thongwa, are to be congratulated on the punctuality with which it was collected in 1892-93. It is also satisfactory that the fishery revenue was collected with less difficulty in 1892-93 than in the previous year. The number of defaulters fell from 569 to 237, of persons arrested from 200 to 100, and of sales of property from 28 to 23. The increase in the revenue was contributed mainly by Thongwa (Rs. 20,492), Henzada (Rs. 19,862), Mergui (Rs. 18,729), and Kyaukpyu (Rs. 9,895). An interesting feature of the history of the year in fishery matters was the sudden development of the Mergui pearl fishing industry. For many years pearl shells have been known to exist off the Mergui coast and have been collected by Salones, a tribe of aborigines that inhabits the islands of the Mergui archipelago. It was not till 1892, however, that the pearl field began to be worked on a considerable scale. The pioneer of the industry was a Mr. Chill who, with the assistance of capital from Singapore, brought divers with scientific diving apparatus on to the field in 1892. In October 1892 the field was divided into five blocks, which were leased for three years at a rental of Rs. 26,810 for the first and Rs. 33,250 for the next two years. Little is known at present as to the extent and value of the field, which is now being examined by an expert from the Queensland pearl fisheries. On receipt of his report regulations will be drawn up for the management and exploitation of the field on scientific principles.

18. The demand of the year on account of salt excise revenue was  
 Salt excise Rs. 1,76,729 against Rs. 1,66,114. The whole of this was collected during the year without recourse to coercive process, together with Rs. 5,443 outstanding from the previous year. There was an increase of Rs. 20,488 in the demand and collections of the Arakan division, the greater part of which was contributed by the Kyaukpyu district. In the rest of the province the revenue decreased slightly. The large increase in Kyaukpyu is said to be due to a rise in the price of salt. The decrease in the revenue in other parts of the province is satisfactory. It is desirable that the local salt industry should die out as a composition duty is an inconvenient way of taxing salt and continued vigilance is necessary to secure that the composition duty approximates to the maundage rate. At present the duty appears to be much lower than the rate in Akyab, Sandoway, Hanthawaddy, Pegu, and Bassein. In the case of Akyab enquiries are being made with a view to raising the duty, and the Officiating Chief Commissioner desires that similar enquiries may be made in Sandoway. In the cases of Pegu, Hanthawaddy, and Bassein no action is necessary so long as the outturn of local salt does not increase. Local officers

must, however, keep a sharp look-out for unlicensed manufacture. The experience of the last six years in Burma has been that local manufacturers seize readily any advantage that may be offered by differences between the composition duty and the maundage rate. Where, therefore, the duty yields a smaller sum than would have been yielded by a maundage duty, special vigilance is necessary to prevent unlicensed manufacture.

19. The revenue from minor forest produce was Rs. 29,144 against Rs. 34,914 in 1891-92. The decrease was nominal and was due to the payment in two instalments, one of which fell due after the close of the year, of the farm of edible birds' nests and beeswax in Mergui. In the Thayetmyo district receipts from minor forest produce rose from Rs. 2,028 to Rs. 9,172. This increase was due to the issue of licenses to cook "lein," a form of catch adulterant. In 1892 the license fee for "lein" was raised from Rs. 20 to Rs. 60 and this increase will probably put a stop to the use of "lein" as a catch adulterant. If licenses are still taken out in considerable numbers the question of further raising the fee must be considered.

20. The following statement gives statistics of notices and processes issued for the collection of revenue :—

Year.	Notices issued under section 45 of the Land Revenue Act	COERCIVE PROCESSES ISSUED.			NUMBER OF PERSONS	
		Warrant of arrest	Attachment of property	Sale of property.	Arrested	Committed to jail
1891-92	22,267	7,359	3,191	723	3,416	22
1892-93	18,699	6,706	4,480	1,043	3,996	54

From these figures it appears that while there was a diminution in the number of preliminary proceedings for the recovery of revenue, the cases in which property was actually sold and in which persons were committed to jail for default increased. The figures show that there was greater difficulty in collecting the revenue in 1892-93 than in 1891-92, a circumstance which was due, as the Financial Commissioner points out, to the low price of paddy at the time when the land revenue was collected, *i.e.*, February to April 1893. The district figures call for the following remarks. In the Akyab district there was a very large decrease in the number of proceedings taken against defaulters. In Pegu also the number of arrests and sales of property was much smaller than in 1891-92. The Officiating Chief Commissioner is glad to learn that there was no ground for the apprehension expressed in last year's Resolution that the people in the Pegu, Thayetmyo, Hanthawaddy, and Tharrawaddy districts had been harassed in the collection of the revenue. In Prome the sales of property in realization of land revenue were very large, having numbered 463, or nearly one-half of the sales in the whole province. The number of such sales in Prome in 1891-92 was 83. The enormous increase in 1892-93 is said by the Deputy Commissioner (extracts from district reports) to have been due to persons abandoning their holdings and leaving the district without paying the land-tax. The abandoned holdings were put up to auction but purchasers were rarely obtained.

21. The total number of revenue cases instituted during the year was 135,052 against 129,734 in 1891-92; the number disposed of and the number pending at the end of the year were 129,992 and 16,623. The corresponding figures for 1891-92 were 128,472 and 11,563. The large increase in the numbers of cases outstanding is unsatisfactory. The anomalies in the returns of cases dealt with, which have been commented on in the last two Resolutions on the revenue report, again present themselves in the report of 1892-93. Some districts where revenue work is heavy return few cases, while other districts where it is light return many. The cause of the anomalies is the different interpretations placed on the terms "case" and "application," in different districts. The rules are now being recast and will, it is hoped, in their revised shape give clear instructions on the subject.

#### UPPER BURMA.

22. No change was made in the system of revenue collection in Upper Burma during the year. The principal tax of the country is the thathameda, which is levied on households in amounts roughly proportionate to the income of the assesses. There is no land-tax, but rent is levied on considerable areas of State land which are tenanted by persons holding under Government. The other main heads of revenue are the water-rate levied on irrigated land, fishery rents, and the salt-tax. The question of imposing a land-tax throughout the province in substitution for the thathameda, in so far as the thathameda is a tax on agriculture, received further consideration during the year of report. It has been decided that as districts come under settlement a land-tax shall be imposed on non-State land and that land-owners paying land-tax shall either cease to pay thathameda altogether, or, if they derive income from sources other than their land, shall pay a reduced thathameda in respect of that income only. Instructions for carrying out this system have been issued and are now being applied in the Minbu and Sagaing districts, which are at present under settlement.

23. Except in the Upper Chindwin, Minbu, Pakōkku, Magwe, and Yamèthin districts and in the Upper Burma portion of Thayetmyo, the rainfall of the year was in excess of that of 1890-91 and 1891-92, and as a consequence the harvest was as a whole better than in those years and the people experienced less difficulty in paying their revenue. The total demand of the year was not quite seven lakhs in excess of that of 1891-92, but the collections rose from Rs. 62,34,473 to Rs. 71,86,575, or by more than nine lakhs, and the remissions for the year were Rs. 70,324, or less by half than those for the year 1891-92. The total sum outstanding on the 31st March 1893 was Rs. 3,42,469 as compared with Rs. 5,12,832 in the preceding year. The only districts in which anything in the nature of scarcity was experienced were those of Shwebo, Meiktila, and Yamèthin. In Shwebo the rainfall was more plentiful than in either of the two preceding years, but an uneven distribution of the rain resulted in a very poor crop. The relief works which were opened in November 1891 were kept open till August 1892. During the rest of the year of report the people were able to support themselves without special relief. In Kana and Mandalay the harvest was good and the crops were sufficient. Throughout the Central division the harvest was favourable; in Ye-u and the Upper Chindwin the people were able to export grains to the neighbouring districts and

though in the Lower Chindwin district the outturn was below the average, it was larger than in 1891-92. The rainfall in the Southern division was generally somewhat below the average, but, except in portions of the Pakōkkū district, the food-supply was sufficient for the requirements of the people. In the Thayetmyo district the rainfall was below the average and crops were poor. In the Kyaukse and Pyinmana districts of the Eastern division the food outturn sufficed for the requirements of the people, but in Meiktila the rainfall was inadequate, the paddy and jowar crops were very poor, and grain had to be obtained from outside of the districts, while in the Pyawbwe subdivision of Yamèthin there was an entire failure of crops, which led to some distress among the poorer inhabitants. Notwithstanding the partial failure of crops in parts of the country, the only district in which it was necessary to open relief works was Meiktila. The affected area in this district was the Wundwin subdivision, containing an area of 1,430 square miles. Relief works were opened in the beginning of November and kept open till the 15th June 1893. At the end of November the number of labourers on the works was 1,244, after which the number diminished gradually till the works were closed.

24. There were no very violent epidemics of cattle-disease in Upper Burma during the year. The malady most prevalent was  
 Cattle-disease. foot-and-mouth disease, which caused 575 deaths in the Bhamo district and 511 in the Pyawbwe township of Yamèthin, and was also experienced in Shwebo, the Ruby Mines, and Sagaing, and in some of the districts of the Southern division. There was an outbreak of disease in the Magwe district, but the prompt action taken to treat the cases brought to notice rendered the mortality among the cattle of this district insignificant in comparison with the total of cattle affected. Cases of anthrax occurred in Ye-u, where the number of deaths reached a total of 222, and a mild epidemic of hoof disease was experienced in Minbu. At present the rural population of Upper Burma is for the most part incapable of coping with an epidemic of any of the commoner forms of cattle-disease. The people are generally desirous that the Cattle Diseases Bill, which is now under consideration, should apply to Upper Burma, and it is proposed to include that part of the province, as well as Lower Burma, within its scope.

25. With an improved crop-outturn the price of the chief staple, rice, fell  
 Prices. generally in Upper Burma during the year. In only three districts, those of Shwebo, the Ruby Mines, and Meiktila, did the price of rice exceed that paid in the previous year, and even there the excess was slight, while the decrease in the greater number of the other Upper Burma districts on the figures of 1891-92 was, in some instances, very marked. In the Upper Chindwin the price fell from Rs. 454 to Rs. 300 per 100 baskets, in Minbu from Rs. 400 to Rs. 275, and in the Lower Chindwin from Rs. 448 to Rs. 331. In the case of the other food staples the differences between the figures for the two years were, with a few notable exceptions, less marked. The general fall in prices did not take place till well into the year, when it had become apparent that the season's prospects were on the whole favourable.

26. The total demand for the year amounted to Rs. 47,53,391 as compared  
 Thatametta with Rs. 44,68,580 in 1891-92, while the aggregate of the collection of the tax was Rs. 45,40,987 against Rs. 39,65,735 in the previous year. The rise in the demand was caused



by the return to their homes of the villagers whom the bad harvest of 1891-92 had forced to emigrate to Lower Burma and to the assessment of normal rates in various parts of the country in which in 1891-92 it had been necessary, in consequence of scarcity, to reduce the demand. The improved crop prospects of 1892-93 also resulted in a marked diminution in the remissions granted on outstandings remaining at the close of the year. The average incidence of the tax per household was 9.02 as compared with 8.00 in 1891-92. The Northern was the only division in which both the demand and the collections of the tax were less than in the previous year. The decrease was occasioned mainly by the failure of crops in Shwabo, which caused close upon 30,000 souls to emigrate. Owing to the long continued drought from which this district has suffered it was impossible for the people to bear anything approaching the normal burden of taxation, and it was found necessary to fix a demand which was less than the demand of 1891-92 by Rs. 1,77,742. No remissions were subsequently required, and of the total demand only Rs. 787 was outstanding at the close of the year. The diminution noticeable in the Katha district was for the most part nominal only, the increase in the Ruby Mines district being due to the same cause which operated in bringing about the reduction in Katha, namely, a transfer of a portion of the latter to the former district. In the Mandalay and Bhamo districts the demand on account of thathameda increased by, in round numbers, Rs. 1,100 and Rs. 2,000 respectively. In the Central division the total increase in demand on the figures for the previous year amounted to rather over three lakhs, the rise being common to all the districts of the division. In Ye-u and the Lower Chindwin the increase aggregated nearly one and-a-quarter lakhs in the case of each district, but in the Lower Chindwin considerable remissions had subsequently to be made owing to a partial failure of crops in two of the townships of the district. In Sagaing the demand rose by Rs. 41,413 and in the Upper Chindwin by Rs. 21,350. The demand in the Southern division was rather over three-quarters of a lakh higher than in 1891-92, an increase which was due to the increase in the number of households liable to thathameda. The outstandings at the close of the year in this division were unduly large. Of the total uncollected at the beginning of 1893-94 (Rs. 95,774), a sum of Rs. 46,005, or nearly half, consisted of outstandings in the Pakokku district, and Rs. 28,978 of outstandings in the Magwe district. In Myingyan the demand of the year aggregated Rs. 4,90,786 and remissions to the extent of Rs. 31,351 were granted. In Pakokku, where the demand increased by nearly Rs. 15,000, no remissions were made, a fact which may have contributed to the large amount uncollected at the close of the year. In the Magwe district the demand of 1892-93 was slightly less than that of 1891-92 in consequence of the emigration of a large number of families to Lower Burma at the close of 1891-92. The demand in the Upper Burma portion of the Thayetmyo district increased by nearly Rs. 9,000. No remissions were granted in this district. In the Eastern division the demand rose by nearly three-quarters of a lakh, and the total collections amounted to Rs. 5,64,446. Only Rs. 370 were actually remitted during the year, but a portion of the outstandings uncollected at its close, which aggregated Rs. 28,421, will probably have to be remitted. The average rate of thathameda in this division was much smaller than in other divisions. In 1892-93 Yamethin and Meiktila had not entirely recovered from the scarcity of 1891-92, which was



most acute in these districts, and the 1892-93 season also was unfavourable. It was therefore necessary to impose reduced rates in the greater part of these districts.

27. The revenue from State lands during the year amounted to Rs. 12,15,095 or to Rs. 2,16,059 more than in 1891-92. The collections of the revenue aggregated Rs. 10,33,691 as compared with Rs. 8,72,189 in the previous year. Remissions to the extent of Rs. 3,382 were granted, and at the close of the year there was a total of Rs. 1,78,002 outstanding. The outstandings were large, but the greater part of them had been collected before the submission of the Financial Commissioner's report. The rise in revenue was due primarily to the comparatively good harvest of the year and the corresponding increase in the area under cultivation and in the outturn of the produce, of which in most districts the State land revenue is a fractional share. In the Eastern and Southern divisions the increase in demand over the figures of the previous year was a little more than Rs 60 000 in each case; in the Northern division the rise was somewhat higher and amounted to rather over Rs. 67,000. In the Central division the increase amounted to Rs. 27,204 only. The districts in which this increase was most marked were Katha, the Upper Chindwin, Myingyan, Pakòkku, Minbu, Kyauksè, and Pyinmana. In Mandalay, Bhamo, Sagaing, Meiktila, and Yamèthin there was a falling off in State land revenue. The question of the status of the land in the Katha district is at present under consideration. It is believed that a portion of what has hitherto been classed as State land is in reality bobabaing, or private land, and after the tracts of which the status is doubtful have been cadastrally surveyed, a full enquiry will be held as to the exact nature of the tenure of the land in these portions of the district. In the Upper Chindwin district there are said to be large areas of State land which are at present unassessed. During the current year a survey of these lands is being carried out as a preliminary to settling their status and deriving rent from them if they are found to be State land.

28. The total revenue from fisheries in Upper Burma amounted to Rs. 2,78,983 as compared with Rs. 2,57,386 in 1891-92. This increase was mainly due to a rise of Rs. 25,029 in the fishery receipts of the Northern division. In the Central division the demand on account of fishery revenue was nearly Rs. 10,000 higher than in 1891-92, but in the Southern and Eastern divisions there was a falling off which aggregated nearly Rs. 14,000. The increases on the figures of the previous year, the reasons for which have in many cases not been fully explained, were most marked in the districts of Katha, the Ruby Mines, Bhamo, Sagaing, and the Upper Chindwin. They appear to have been occasioned for the most part by keener competition on the part of bidders at the auction sales. The revenue realized from ferries in Upper Burma during the year aggregated Rs. 49,335, or Rs. 2,566 more than in the previous year. This increase was due to enhanced receipts in the Northern and Central divisions. In the Southern division the revenue from ferries decreased for some reason which is unexplained in the report by a total of Rs. 5,441. In 1891-92 a sum of Rs. 93,446 was realized from water-rate. In 1892-93 this total had risen to Rs. 1,07,431, the enhancement being due to increased receipts in the Central and Eastern divisions, which more than compensated for a falling off in the Northern and Southern divisions. As in the pre-

vious year, more than half of the total proceeds of water-rate in Upper Burma was realized in the Kyaukse district, in which a regular system of irrigation has been inherited from Burmese times. Here the demand increased by nearly Rs. 6,000, while in Yamethin there was a rise aggregating more than Rs. 9,000. In Ye-u, where, owing to scarcity in the previous year, nothing had been realized from the water-rate, the demand amounted to Rs. 2,108, of which Rs. 1,723 were collected during the year. In the Northern division the decrease was chiefly due to reduced demand and receipts in the Shwebo district, where the scarcity of the year had narrowed the area of cultivation to a considerable extent. The revenue derived from irrigation in Upper Burma in 1892-93 would have been much larger had the rainfall been normal. In consequence of the partial failure of the rains, most of the tanks, in constructing which several lakhs of rupees were spent in 1891 and 1892, remained unfilled in the Yamethin and Meiktila districts. In the current year the rainfall has been sufficient and it is expected that there will be a large increase in irrigation revenue in 1893-94. The necessity of extending and perfecting the various irrigation systems in Upper Burma has been enlarged on in previous reports. During the last three years considerable progress has been made and many lakhs of rupees have been sent. Now that a special Irrigation circle has been formed for Upper Burma, it is hoped that fresh projects in the districts in the dry zone will be initiated and carried out on a more systematic scheme than has hitherto been possible. During the year rules for the management of irrigation works under Government control were sanctioned for the majority of the districts in the dry zone. A total of Rs. 1,11,570 was realized in 1892-93 in the shape of petroleum revenue in the districts of Pakokku and Magwe. This total was some Rs. 30,000 higher than in the previous year. The growth of the operations of the Burma Oil Company at Yenangyaung during the year was chiefly instrumental in bringing about this rise in revenue, which was larger than the increase of 1891-92 over the figures of the preceding year. The only other important source of revenue in Upper Burma is salt. Under this head there was a decrease of more than Rs. 3,000. This decrease was distributed over the majority of the districts of Upper Burma in which salt revenue is realized, and is attributed to the inability of the people to pay the duty levied on the manufacture of salt and to the consequent cessation of salt-boiling operations in various tracts. The Financial Commissioner condemns the system at present in force for the levy of salt duty in Upper Burma, and expresses it as his opinion that the present rate of duty might with propriety be considerably reduced. In considering this subject it must be borne in mind that the rates fixed in 1890 were so fixed as to levy a composition duty equivalent to the maundage duty. *Prima facie*, therefore, the rates cannot be held to be excessive. If locally manufactured salt cannot compete on equal terms with imported salt, it is better that the people should abandon the industry and take to other pursuits. The Officiating Chief Commissioner is not prepared to sanction a reduction of rates except in cases in which it can be shown both that existing rates are prohibitive and that salt manufacturers cannot or will not abandon the industry and take to agriculture. The Financial Commissioner is requested to call on local officers for a report on the present state of salt manufacture in their districts and to favour him in due course with his matured recommendations for revising rates where necessary.

29. The total of *thugyis'* circles in Upper Burma increased during the year from 3,872 to 4,433 in consequence of the system which is steadily pursued of subdividing large circles into village headmen's charges. The Chief Commissioner agrees with the Financial Commissioner that the system of making the village headman responsible for the revenue collection of his village is in every way preferable to the circle system advocated by the Deputy Commissioner of Meiktila. The system of revenue collection by village headmen is being restored in Lower Burma and the Chief Commissioner would certainly not sanction the introduction of the circle system into Upper Burma. The largest increase on the figures of 1891-92 occurred in the Katha, Shwebo, and Ruby Mines districts of the Northern division, and in the Pakòkku district of the Southern division. The revenue was collected in 1892 without excessive recourse to coercive processes. The total of coercive processes issued during the year was 4,758 as compared with 3,677 issued in the previous year, but there was large diminution in the number of imprisonments and sales of moveable property. The increase in the number of processes took place in the Eastern and Southern divisions, and was probably due to the fact that in 1891-92 special leniency was, in consequence of the scarcity, shown to the people in collecting the revenue. In the two other divisions of Upper Burma there was a falling off in the total of processes issued.

30. Waste land to the extent of 7,941 acres was granted for cultivation under the Upper Burma Revenue Rules during the year. The greater part of this area, namely, 5,489 acres, was granted in the Kyaukse district. A total of 621 acres was granted in the Mandalay district during the year under review and grants to the extent of 441 acres were made by village headmen in the Lower Chindwin. In Magwe grants were made of 760 acres, exclusive of certain areas granted by the Sub-divisional Officer, Taungdwingyi, the extent of which has not been stated. In the Minbu district 228 acres and in the Pakòkku district 106 acres were granted for cultivation.

31. The total sum issued in the shape of agricultural advances to cultivators was considerably smaller during the year under review than during the previous year. In 1891-92 scarcity, following on the deficient harvests of previous years, rendered advances to a total of Rs. 4,13,758 necessary in order to allow the cultivators of the distressed tracts to tide over the season of famine, but on the comparative return to plenty which succeeded advances to the extent of Rs. 2,29,292 only were required. The districts in which the largest agricultural advances were made were those of Ye-u (Rs. 32,000), Meiktila (Rs. 31,821), Yamèthin (Rs. 21,726) and the Lower Chindwin (Rs. 21,541). The recoveries made during the year aggregated Rs. 3,00,973, and at the close of the year a total of Rs. 3,42,671 remained outstanding. The ease with which recoveries are made is a very satisfactory feature of the system of advances in Upper Burma. It is certain that these advances are a great benefit to the people, and the Officiating Chief Commissioner will be glad if the Financial Commissioner will direct his special attention to seeing that the system is fully and properly applied where necessary.

32. Two survey parties of the Survey of India were employed in Upper Burma in 1892-93. One of these parties surveyed 1,766 square miles in Ye-u and Shwebo and the other 1,143 square miles in Minbu and Magwe. The Chief Commissioner quite concurs in the Financial Commissioner's appreciation of the good service rendered by Mr. G. B. Scott, Deputy Superintendent, Survey of India, No. 3 Party. Local surveys were carried on under the superintendence of Mr. Gibson in Meiktila and Yamèthin. Supplementary survey was carried on in a part of the Mandalay district.

33. Final orders have been passed by the Chief Commissioner since the close of the year on the report of the Kyauksè settlement. The rates proposed by the Financial Commissioner have been generally accepted and fixed for a period of five years. The Settlement Report of the Mandalay district has not yet been submitted to the Chief Commissioner. Settlement operations are now in progress in the districts of Sagaing and Minbu. In the Meiktila district a special officer was employed in recording tenures and inquiring into questions connected with State land.

34. An account of the agricultural experiments carried on in Upper Burma in 1892-93 is given in Section IV of the Report of the Director of Land Records. The principal of these is the Lashio farm, where experiments are carried on in the growing of various kinds of produce and in the rearing of stock. Fair success was attained in the crop experiments of 1892-93, and it is satisfactory that after the failures of previous years a crop of wheat was brought to maturity in 1892-93. The stock of cattle and sheep suffered considerably from disease during the year. The expenditure on the farm amounted to Rs 21,074. The experiments conducted in the Southern Shan States by the Superintendent and Political Officer, Mr. Hildebrand, though much less costly, were more successful than those at Lashio. Mr. Hildebrand has succeeded in introducing wheat and potatoes in the States, and is satisfied that the cultivation of these valuable staples will spread rapidly. Various kinds of English vegetables also are being acclimatized in the Southern Shan States. Experiments on a small scale with wheat and other food-grains were made in various parts of Upper Burma with, on the whole, encouraging results.

35. Mr. Smeaton held the office of Financial Commissioner for nine months of the year. For three months Colonel Strover acted during Mr. Smeaton's absence on leave. The Officiating Chief Commissioner's thanks are due to Mr. Smeaton for his thorough and efficient administration of all branches of revenue work during the year.

By order of the Chief Commissioner,

C. G. BAYNE,

*Revenue Secretary.*



# EXTRACTS FROM REPORTS BY COMMISSIONERS AND DEPUTY COMMISSIONERS, LOWER BURMA

## PART II

### RAINFALL AND HARVEST

Remarks by Deputy Commissioner, Akyab

THERE was abundant rainfall during the year of report, but, as in the previous year, the heavy showers of October affected the crops to a certain extent. It appears from the statements of the merchants at Akyab that the amount of paddy brought to market was 20 lakhs of baskets less than last year, but that the statistics obtained from the thugyis do not agree with this, even giving a slight increase in the total outturn per acre. Orders were issued to Subdivisional and Township Officers to make careful enquiry about this in April, and the result was that the thugyis still showed an increase. The cultivators almost throughout the district complained about the reduction in the outturn of crops.

Remarks by Deputy Commissioner, Northern Arakan.

The crops were good and abundant throughout the district except tobacco. The ram, however, broke late, but appeared well distributed.

Remarks by Commissioner, Arakan

*Akyab*—The rainfall was abundant and well distributed. The total average of the four rainfall recording stations was 173.47 inches as compared with 168.03 inches in 1891-92. Although the outturn of paddy was reported to be good, much less appears to have been brought to market than in the previous year.

Remarks by Deputy Commissioner, Pegu

THE total rainfall for Pegu shows a decrease of 30.80 inches and that for Kyauktan a decrease of 4.94 as compared with the figures for last year.

The rain was timely and well distributed. The harvest promised to be a bun per onc, but the outturn was disappointing as the expected yield of the seed was about one-third less than that anticipated. The straw outturn was, however, excellent, hence the straw stacks seen all over the district. The rainfall may be considered normal.

Remarks by Deputy Commissioner, Tharrawaddy.

In October and the first half of November the showers which are needed to ensure a really heavy crop came very regularly and the rainfall continued to be all that could be desired to the end of the season.

During the year rain-gauge stations were established at the following places, in addition to the three rain-recording stations already in existence, namely, at Tapun, Nattalin, Zigón, and Ókpo.

The following statement shows the quantity of rain recorded at the stations of Tharrawaddy, Gyobingauk, and Yegin for the five years ending 1892.—

Station				1888.	1889	1890	1891.	1892
				Inches	Inches	Inches.	Inches	Inches.
1.	Tharrawaddy	...	.	91.54	62.53	90.75	104.33	88.97
2.	Gyobingauk	...	..	55.83	56.88	55.38	58.35	66.66
3.	Yegin	...	.	56.95	47.47	57.42	53.43	60.26

Remarks by Deputy Commissioner, Prome.

The yearly fall of rain is gauged at three stations in the district, namely, Prome, Paungde, and Shwedaung. The average of the three stations shows a rainfall of 47.84 in.

against 55·14 or 7·30 less than last year for the whole district. The gauging stations with their rainfall for two years show as follows:—

	Prome.		Shwedaung.		Paungdè.	
	Inches.	Cents.	Inches.	Cents.	Inches.	Cents.
1891	47	59	54	61	63	22
1892	40	31	43	72	59	50

The rain was well distributed throughout the year of report.

The road out to Paukkaung, 24 miles from Prome, enabled the merchants to send out rice to that place and so distribute it over a large area where the crops had been deficient. This is a particularly valuable road, and its upkeep is most important.

Remarks by Deputy Commissioner, Bassein.

From the reports received from the district the rainfall seems to have been normal, timely, and well distributed.

The harvest as a general rule seems to have been a good one.

Remarks by Deputy Commissioner, Henzada.

THE rainy season began about the 4th of April 1892. The rain was well distributed in all the townships of this district. The total average rainfall was about 66·60 inches against 78·94 inches in the previous year. Notwithstanding this there was a 16-anna crop and no remission was recommended.

Remarks by Deputy Commissioner, Thayetmyo.

THE average rainfall of the whole district was 38·45 inches, almost exactly the same as for last year.

The rainfall by township was —

	Inches.
Myedè township	36·86
Thayet	32·52
Mindôn	41·98
Kama	42·45

The two latter townships thus getting a good deal above the average.

The rains promised very well at first, and there was every prospect of a good season, which was much to be desired after a series of bad seasons with scanty rainfall. Unfortunately this promise was not kept up and the latter rains were deficient, thus spoiling what would otherwise have been a good harvest.

The paddy crop averaged a little over a half crop, say, three-fifths. This was an improvement on the crop of the previous two seasons, but the people, being impoverished by bad seasons, suffered considerably, not however sufficiently so as to necessitate or cause famine relief works.

Remarks by Deputy Commissioner, Amherst.

The rainfall during the year under report was timely and on the whole well distributed except that the latter rains were somewhat light.

The harvest during the year under report was good and the area cultivated was much more extensive than in previous years.

Remarks by Deputy Commissioner, Tavoy.

The harvest owing to the irregular distribution of the rainfall was scanty and not sufficient for the wants of the district. Towards the close of the year much paddy was imported from Rangoon and Moulmein.

Remarks by Deputy Commissioner, Mergui.

The monsoon, somewhat late in starting, was extremely heavy at the commencement and with long breaks in June, light in the middle, and insufficient at the close, the north-east monsoon commencing early and blowing continuously with unusual strength. In consequence, not only did a large number of the rice plants transplanted towards the end

of the season wither and die, but the general yield, especially in the Palaw township, by no means realized anticipations. The light rainfall had a further depressing influence on the yield of tin, especially in the Bôkpyin circle, when the supply of water was too copious at the commencement and too light through the rest of the rainy season.

Remarks by Deputy Commissioner, Tounghoo.

THE rainfall in the district was abundant and above the average.

It was well distributed with the result that the rice crop was far better than last year in the plains. In Bonmadi township the crops were excellent on the hills. However, the rains, which commenced nearly a month earlier than usual, prevented the taungyas being properly burned, consequently in some 'yas' only half a crop was harvested as the Karens never even in the best of seasons have more than is actually necessary for their requirements. They are now suffering from scarcity and are purchasing rice from the plains, either for cash or in barter for baskets, mats, &c., which they manufacture in the hills and bring down.

Remarks by Deputy Commissioner, Shwegyin.

The rainfall during the year was normal, being almost equal to the average of the last ten years. It was timely and well distributed. The harvest was on the whole very good. The paddy-crop was estimated as an 18 anna one for the whole district and this high estimate has been fully justified. Grain was heavier. This was attributed to the rainfall in October and November.

Remarks by Deputy Commissioner, Salween.

The rainfall, though registered lower than the preceding year, was evenly distributed and the harvest fairly abundant.

Remarks by Commissioner, Tenasserim Division.

*Toungoo*.—But they, the people, will not work. Mr. Petley and Mr. DeSouza both complained that they cannot get labour.

*Salween*.—The cultivation here is very largely carried on in taungya. It is curious that these did not suffer if those in Tavoy and Tounghoo really have suffered as was alleged.

#### CALAMITIES OF THE SEASON.

Remarks by Deputy Commissioner, Akyab.

THERE has been foot-and-mouth disease prevailing amongst cattle during the year, commencing from the time of ploughing. This has partly injured the ploughing business in the whole district, but chiefly in Pauktaw township.

Seed has to be scattered without more than one ploughing and even without the ground being properly levelled. This state of agriculture is sure to yield a smaller outturn than is obtained when the ground is properly ploughed.

Remarks by Commissioner, Arakan Division.

*Kyaukpnyu*.—The Deputy Commissioner states there were none. I think the prevalence of small-pox in several villages and Kyaukpnyu town might be mentioned as it prevented traders going about and was the cause of the rise of the price of rice.

Remarks by Deputy Commissioner, Pegu.

THE district has been free from calamities of all kind. Not a single application for remission of land revenue on account of calamities of the season was filed.

Remarks by Deputy Commissioner, Tharrawaddy.

THE season was a most favourable one, the rainfall on the one hand being ample and well distributed, while on the other there were no floods to speak of. There were only 29 applications for remission of land revenue, assessed on paddy-land in the whole district as compared with 2,207 in the previous year. The sessamum crop was damaged by an unexpected rise of the Irrawaddy, but the people who cultivate this crop, though poor, have other resources and there was no distress.

The large number of deaths from fever is probably caused by the favourable rain having induced cultivators to re-cultivate old abandoned land and to take up large tracts of waste. It has been found that the breaking of this kind of land generally gives fevers.

It is noticeable that in the Tapun township, where the largest area of new land was taken up, the number of deaths from fever is a long way the most numerous.

Remarks by Deputy Commissioner, Bassein.

June was the worst month for cattle-disease, but the deaths in May, July, and August were also serious.

Remarks by Commissioner, Irrawaddy Division.

*Bassein.*—There was, however, nothing like the devastation caused in 1890 by the epidemic in the north and north-east portions of the district, nor the more confined but not less sweeping epidemic which effected a few circles in the south-west corner of the district in 1891.

Remarks by Deputy Commissioner, Amherst.

THE only calamity of sufficient importance to be worthy of record was inundation by salt water in the Wagaru and Bilugyun townships of this district. In these townships alone remission of revenue was granted. The Martaban township also was slightly affected, but the destruction of crops within it was not sufficiently serious to call for remission of revenue and indeed no applications were received for the same during the year.

#### INCREASE OR DECREASE IN CULTIVATION.

Remarks by Deputy Commissioner, Hanthawaddy.

All land capable of being rendered cultivable for paddy is being rapidly taken up and cleared owing to the great advance in the value of land since the annexation of Upper Burma.

Remarks by Deputy Commissioner, Itharawaddy.

The area under rice for the past 5 years is as follows —

	1888-89.	1889-90.	1890-91	1891-92.	1892-93.
Areas ..	290,661	284,805	276,937	296,904	331,810

The increase is due to the land which had of late years been left fallow, being now cultivated and also to new clearings being made.

The fallow area has fallen from 28,240 acres in the previous year to 13,751 acres in the year of report.

Notwithstanding the great fall in prices there has been a large demand for land, 9,051 acres having been granted this dry weather for purposes of cultivation, &c., and applications for 5,045 acres were still pending at close of the year.

Remarks by Deputy Commissioner, Prome.

	1801-92	1802-03	Acres.
...	...	...	31,360
...	...	...	23,541

The decrease in the fallow area is due to the better rainfall and also to the greater care in ascertaining whether the ground was really left fallow or not under section 87 of the Revenue Rules. There is a great deal still to be done and there is no doubt that a good deal is still assessed as fallow which does not really come under the head.

Remarks by Commissioner, Pegu Division.

THE fallow area is still very large. I should doubt whether so large an area has been legitimately left fallow.

Remarks by Deputy Commissioner, Thongwa.

The increase in the area of cultivation is due far more to the Settlement Department having brought three circles under settlement than to extended cultivation.

The area under tobacco last year was undoubtedly wrong. The return this year shows an increase of 1,809 acres due to Supplementary survey sending in correct returns.



## Remarks by Deputy Commissioner, Bassein.

It will be seen from Form A that 571,325 acres were actually cropped during the year, 112,220 acres remaining fallow, as compared with 538,550 acres cropped last year and 112,638 remaining fallow. There has therefore been an increase of 32,775 acres in the amount under cultivation. The increase is due to 391'37 square miles having been brought under supplementary survey for the first time during the year under report, and to fresh land being brought under cultivation.

With regard to Circular No. 30 of 1892, I regret to state that the Superintendent, Land Records, has not paid attention to it owing to his not knowing of its existence until his attention was called to it by the Director of Land Records and Agriculture in a letter after the year was over. It was then found mislaid in his office 359 19 acres, which was classed as fallow, have, however, been fully assessed owing to their coming under one of the classes of lands given in the proviso to section 87 of the Rules. This was owing to the action taken by the Superintendent of Land Records.

## Remarks by Deputy Commissioner, Thabeitmyo.

The area under paddy cultivation was 70,092 acres against 59,783 last year, showing a considerable increase. Oil-seed shows 29,217 acres against 14,118 last year, Miscellaneous food-crop 24,669 against 17,893 last year. Cotton 6,976 acres against 3,103 acres last year.

## Remarks by Commissioner, Irrawaddy Division

*Bassein.*—But I myself, as Deputy Commissioner, was of course aware of it (Financial Commissioner's Circular No. 30 of 1892), and in pursuance of orders during kwin inspections made enquiries on the subject so far as time permitted. But most of the fallows in this district are genuine fallows on poor soil with shifting cultivation practised by Karens. I did not discover many traces of the evils which the circular quoted by the Deputy Commissioner was intended to meet. Again fallows inevitably occur in flooded lands lastly worked when the river falls.

## Remarks by Deputy Commissioner, Amherst.

The fallow area in the year of report shows a decrease of 14,582 acres. This is attributed to favourable distribution of rain during the year and to the cattle having been unusually healthy in the year when there were not many deaths reported.

## Remarks by Deputy Commissioner, Shwegyin.

THE total area under cultivation was 239,509 acres against 217,086 acres in 1891-92, or an increase of 22,423 acres. The increase is due to the general extension of paddy cultivation in the district.

## Remarks by Deputy Commissioner, Salween

It is satisfactory to find that the cultivation of sugarcane is rapidly spreading along the banks of the Yonzalin below Papun. The high prices realized for kyanthaga (jaggery) stimulated the cane-growers to make greater exertions in the cultivation of sugarcane in the district.

In the valley of the Yonzalin from Kuseik towards Kadaingli and in the Winyaying circle numerous Shans have settled and have commenced to bring a portion of that fertile valley under cultivation.

The Forest Department are also making arrangements to remove the teak trees standing along the road from Papun to Kuseik, where garden lots are taken up by Shans and their cultivation is greatly handicapped by the presence of teak.

## CROPS AND PRODUCE.

## Remarks by Commissioner, Arakan Division.

*Kyaukpyn.*—The decrease in the area under sugarcane is rightly, I think, attributed to "wild pigs." Several complaints were made about them during the year.

## Remarks by Deputy Commissioner, Henzada.

THE area under rice cultivation was 374,787 acres in the year under report and the return of crop for this district was 16 annas.

## Remarks by Deputy Commissioner, Amherst.

The fruit season was fair, oranges and durians as usual were plentiful. The area under sugarcane cultivation shows a decrease of 146 acres. The cause of this decrease is due to abandonment by cultivators of the land where sugarcane is cultivated. I am informed that the area said to be available for sugarcane cultivation is limited and that the land becomes exhausted after three seasons and has to be allowed to lie fallow for several years before it again becomes fit for this species of cultivation.

## Remarks by Deputy Commissioner, Tavoy.

The cultivation of the so-called Tavoy jute or sun hemp was increasing in the vicinity of Tavoy and in the south-east township near Mindat. It is grown on clayey paddy-land in the cold weather after the paddy-crop is reaped. The prepared fibre which is very similar in appearance to hemp sells in the local market for Rs. 35 per 100 viss. The preparation of the fibre is a particularly mal-odorous process owing to the steeping it has in the first instance to undergo.

The fruit season was only fair, many of the mangoes being attacked by an insect. The marian fruit was exceptionally abundant. Large quantities of the fruit were allowed to remain unpicked owing to the absence of any demand. To an enterprising individual the preparation in Tavoy of marian preserve and pickle for the Rangoon market would afford a lucrative opening.

## Remarks by Deputy Commissioner, Mergui.

Fruit cultivation is steadily increasing, durians and mangosteens being largely grown both for local consumption and export. Both were plentiful, large quantities being shipped to Rangoon and Moulemein. Local prices were per hundred Rs. 15 to Rs. 20 for durians, 8 annas to Re 1 for mangosteens, rates leaving a fair margin of profit to shippers. This branch of trade is likely to become of increasing importance, but it is entirely dependent on fast direct steamers, preferably, to Rangoon.

There is no doubt that the district is admirably adapted for most kinds of tropical cultivation, but we cannot expect any large development in this direction till a more intelligent class of immigrant cultivators appears. For these we must look to the Straits and China rather than to India and, considering the immense amount of land still available in close proximity to the large markets of Penang and Singapore, it must be many years before the Chinese gardeners come in any numbers so far afield as Mergui, unless something is done to stimulate immigration on the one hand and to keep freights down to a reasonable level on the other.

Tobacco grows well, but nothing can be done to establish an industry till some steps are taken to teach the people to cure the leaf. As most of the cultivators are Chinese I would suggest that the employment of an experienced Chinese curer, preferably Hokkien-speaking, to show the people the proper method.

## CATTLE

## Remarks by Deputy Commissioner, Akyab.

The work of the veterinary assistant during the whole year has been good, and the total number of buffaloes, bullocks, &c., treated by him has exceeded the number of the previous year. The number of cases that proved fatal, being small (only four bullocks and cows out of 1,260 treated) and the number of cases in which results were not known being only 31, it is suspicious whether the monthly statements of the assistant are correctly prepared.

## Remarks by Commissioner, Arakan Division.

*Akyab*—No less than 16,000 head of cattle are reported to have died during the year as compared with 9,161 last year. There is no doubt that improved registration has a great deal to do with the number of deaths registered and that in former years many deaths were not registered.

The Veterinary Assistant was employed throughout the year and appears to have done good work. There appears to be a great many loss of all cattle than in the previous year with the exception of young stock which has almost doubled. The number of ploughs too has decreased by 30,000.

*Kyaukpou*.—The number of bulls, bullocks, and male buffaloes decreased, while cows and cow buffaloes increased as compared with the previous year. This is probably due to

EXTRACTS FROM REPORTS.

The export of bullocks and male buffaloes to Upper Burma and accounts for the rise in the price for plough cattle.

Remarks by Deputy Commissioner, Hanthawaddy

The number of cattle markets remained unchanged (Insein and Hmawbi), the receipts of which Rs. 356 or Rs. 22-6-0 less than the previous year and the expenditure in pay and travelling allowance of the gaung, who is in charge of both markets, was Rs. 489 or Rs. 133 more than fees realized. When these markets were in a more flourishing financial condition there was good reason for supposing that passes were taken out and paid for without any person seeing the cattle mentioned in them, such passes were then transferred along with animals which afterwards were found to have been stolen. During the past year, however, all cattle in respect of which passes are given have been inspected by the Police Sergeant of the guard near which the market is held, and the passes are countersigned by him. The markets are consequently less resorted to by unscrupulous persons to facilitate the disposal of their stolen cattle and, if cattle market passes are still to be found covering stolen cattle, such passes are not issued from this district.

Remarks by Deputy Commissioner, Tharra vaddy.

Cattle died of rinderpest and anthrax in every month of the year, but in no month did the deaths from these two diseases together reach 200, and the total deaths from rinderpest were 717 and from anthrax 561 as compared with 2,612 and 688 in the previous year respectively.

It is believed that the people are taking more generally to storing water by bunding streams, and some of these bunds are skilfully put up. Four bunds were entered for the prize at the Thongzè agricultural show and all were well made. Four more were to have been entered, but the thugyi concerned made a mistake in the date

Remarks by Deputy Commissioner, Prome.

The reasons given for the increase is the undisturbed state of Upper Burma, from whence all our cattle come, also to the present position of the cattle market at Prome being very much appreciated. Other reasons are that people are adopting the plan of buying their cattle through the cattle market more and more. Another reason makes the increase only apparent, and that is the sale of the same cattle over and over again, each time the cattle passing through the gaung's hands and paying the fees. There have been a fair number of thieves arrested and stolen cattle recovered in the market.

During the year under report foot-and-mouth disease was prevalent in the Mahathaman, Shwedaung, and Paungdè townships during the five months, namely, September, October 1892, January, February, and March 1893. One hundred and seventy-seven cattle were treated for foot-and-mouth disease and all recovered. No rinderpest or other contagious diseases made their appearance during the year under report.

The importation of diseased cattle from Upper Burma caused an epidemic among the cattle. The water-supply and cattle fodder were sufficient. Straw, &c., are stacked in villages for cattle during the rains, and as a rule cattle are kept under sheds and houses and are well protected from the weather.

The Veterinary Assistant has worked well and satisfactorily.

Remarks by Deputy Commissioner, Thongwa.

THE return during the year under report shows a satisfactory increase in the number of bullocks, cows, and buffaloes. Last year showed a satisfactory increase over 1890 and 1891. This is always the case until a year of widespread epidemic arrives and reduces cattle down to such an extent that cultivation is neglected. The Veterinary Assistant was stationed at Yandon. There is but one man in the district.

Remarks by Deputy Commissioner, Bassein.

There were altogether 5,375 deaths amongst cattle reported as compared with 5,105 in 1891-92. Those that died in 1891-92 were valued at Rs. 2,66,596 as compared with the sum of Rs. 2,72,134 reported as the value of those that died last year. The following

statement gives the result of the work of the Veterinary Assistants. It seems fairly satisfactory:—

Name.	Treated.	Cured.	Died.	Result unknown.
Maung Myat E	681	420	31	230
Maung Nge	437	354	31	52

Remarks by Deputy Commissioner, Henzada.

The number of deaths of cattle reported by thugyis was 4,444, of which 2,129 were bullocks or bulls, through rinderpest. Most of the deaths occurred during April, May, and June 1892. The death-rate is four less than that of the preceding year owing to floods not being so severe.

Remarks by Deputy Commissioner, Thayetmyo.

The registration of deaths of cattle is carried on by the village headmen with a fair amount of accuracy. The counterfoils are collected by the police regularly and taken into headquarters. The two Veterinary Assistants worked well throughout the year.

Remarks by Commissioner, Irrawaddy Division.

*Bassein*—I have some doubts whether deaths were fully reported in 1891-92. There were three changes of District Officers that year. There was no doubt about the epidemic, which I afterwards heard was, if not caused, at least spread, by Chinese dealers in the horns and hides of diseased cattle.

Remarks by Deputy Commissioner, Amherst.

CATTLE disease was not prevalent to any great extent in the year of report. A mild outbreak of anthrax was reported from Gyaing Attaran and Martaban.

Remarks by Deputy Commissioner, Tavoy.

Buffaloes are largely bred in this district and are exported by sea to Rangoon and by land to Amherst. The export by sea has not increased owing, it is reported, to the mortality among the buffaloes so exported due to the manner in which they are embarked in the Tavoy river.

Remarks by Deputy Commissioner, Mergui.

I quote a report from Mr. Merrifield showing what can be done by the local officers to stamp out disease if information is immediately given—

The outbreak of anthrax on the Pakchan river, to which attention was called in last year's report, deserves notice, as its origin has been fully traced. A herd of buffaloes had been removed from Moulmein, where there was no disease, to Champon, Siam, where anthrax afterwards appeared. On the villagers, according to custom on the outbreak of disease, driving their buffaloes to the jungles, one cow broke back, crossed the isthmus, and returned a distance of 80 miles to her original grazing-ground in Marang village, Maliwun township. Within a few days she sickened and died of anthrax, which promptly broke out in an epidemic form.

Information was immediately given and, with the valuable aid given by Mr. Inspector Leslie and the police, we succeeded in stamping the disease out with a total recorded loss of 16 animals.

A previous outbreak about 17 years ago is said to have swept off 4,000 head in Maliwun alone and to have ruined the neighbouring State of Champon. The villagers, recognizing the gravity of the outbreak, co-operated loyally and willingly, destroyed infected or suspected animals themselves without compensation. The Siamese authority, on the side of the river where the disease also appeared adopted similar measures with equally satisfactory results, the Isthmus road being closed to cattle by police till the disease had disappeared in Champon, where it did great damage. During the year there was a considerable trade in buffaloes shipped to Rangoon by steamers, the high prices offered by traders tempting villagers to sell their surplus stock.



On the whole the stock of the buffaloes is increasing satisfactorily and is sufficient for agricultural purposes. \* \* \*

The number of ponies (10 against 9) is a sufficient commentary on the absence of roads in the district. During the year three more elephants have been brought in from Siam.

Remarks by Deputy Commissioner, Toungoo.

Many thousands of cattle passed through the district from Upper Burma for sale in the lower province and many hundreds were reported by the Veterinary Assistant as suffering from foot-and-mouth disease. I made careful personal enquiries at the time and think that for the most part the Veterinary Assistant was mistaken and that the animals were suffering from being over-driven on the hard roads in the heat. At any rate very few deaths occurred and I found that the diseased animals were readily brought and cured.

#### PRICES.

Remarks by Deputy Commissioner, Kyaukpyu.

RICE at Kyaukpyu has risen from Rs. 2-12-0 to Rs. 3-4-0 per maund, the reason being the breaking out of a small-pox epidemic which prevented traders going about. Many villages declined to admit strangers or allow their own people to go out. Salt and fire-wood have gone up in price, but earth-oil has gone down, as much as 8 annas per maund. One of the companies in the oil business has collapsed. Prices of plough cattle have increased as much as Rs. 5 or Rs. 8 per head in consequence of the export of cattle to Upper Burma. Timber is now sold at Rs. 25, as compared with Rs. 35, per cent, the price of the year previous. The increase is attributed to the demand by the Public Works Department and to the export for the use of rice vessels at Akyab.

Remarks by Deputy Commissioner, Rangoon Town.

In January the supplies of paddy were fair, but the price was kept down to Rs. 78 by the European millers, while the natives were paying slightly more (Rs. 80 to Rs. 82) for exports to India. As these rates were not sufficiently remunerative to admit of middlemen working to advantage with the Burmese cultivator, supplies were in consequence limited, and continued so until the second week in February as holders of stock in the interior were hopeful of better rates prevailing in Rangoon, while shippers did not appear to be pressed for grain. The middle of February, however, found fairly large supplies notwithstanding the low rates (Rs. 78 to Rs. 80) still maintained by the millers, and the slightly higher rates (Rs. 82 to Rs. 83) paid by the natives for export purposes. Supplies continuing large during the following week, price in Rangoon showed a downward tendency until Rs. 76 was reached, and at this rate large sales were effected for shipment which had been delayed somewhat owing to previous short supplies. In March another attempt was made by the holders of stock in the interior to keep back the grain in the hope of forcing a higher rate in Rangoon, but this proved futile, as the millers being well in hand with their then requirements were able to remain firm, and thus prices were unchanged, March quotations being Rs. 76 to Rs. 79 against Rs. 130 to Rs. 135 of last year, and these prices are expected to remain stationary during the rest of the export season as supplies have been unusually large owing to a very good harvest throughout Lower Burma. It will be readily seen from the above report that the trade in the chief staple product of the province has been subjected to a strong combination formed by the European millers in Rangoon with the view of keeping down prices, thus forcing sales by cultivators at rates which are likely to materially check the growth of the produce and thereby indirectly affect the interest of the Government. Such rates as prevailed from January to March have not obtained since 1888.

Remarks by Deputy Commissioner, Hanthawaddy.

The exporters in Rangoon are believed to have entered into a binding combination with the large mill-owners in order to bring down prices, in pursuance of which arrangement several small mills owned by single private individuals were leased or bought up by the Syndicate of large exporters and mill-owners. The banks also ceased at the opening of the paddy market their usual practice of advancing large sums to Chetties for the purposes of trading in rice, consequently cultivators could not obtain the prices they usually look for.

Prices are in no way affected by the cost of production, but depends on what is given by the exporters in Rangoon, who as a rule are found competing freely with one another. So long as the authors of such combinations as occurred this year do not use the power

thus acquired to unduly depress the price of the staple produce of the country beyond the figure at which it can be profitably cultivated for sale (a line of conduct which would soon re-act disastrously on themselves), such concerted action may not be without a beneficial effect, as tending to steady the market, and prevent the violent fluctuations in price arising out of the temporary necessities of individual buyers, often resulting in a ruinous scramble which is destructive to regular trade and results in a species of gambling.

Remarks by Deputy Commissioner, Pegu.

\* \* \* \* \*

The price of rice has decreased owing to the combination of the Rangoon merchants to keep down prices.

\* \* \* \* \*

As rice is the chief product of the district no remarks on other petty products are necessary. Large stocks are still in hand awaiting rise in prices. Cultivators have ample stocks to meet demands for home consumption and cultivation.

Remarks by Deputy Commissioner, Tharrawaddy.

\* \* \* \* \*

The prices realized last year were exceptionally high. The fall in prices is probably due to the merchants in Rangoon not purchasing. It cannot be owing to the traders swamping the market as it is known that they are dissatisfied with the prices obtainable and are storing their paddy.

Remarks by Deputy Commissioner, Prome.

PRICES of paddy ruled high at the beginning of the year, but fell steadily from Rs. 138 to Rs. 73, and it is still falling. The paddy was of good quality.

\* \* \* \* \*

Trade has improved, but there were a number of heavy failures during the year from over-speculation in rice and a belief that the prices would rise instead of fall. The merchants in Rangoon seem to have had their own way entirely as regards prices, and there are still large stocks of unsold paddy in the district. People who gave advances at the beginning of the year to cultivators have as a rule lost considerably. The following table shows the fluctuation in the prices of paddy month by month in comparison with last year:—

					1891-92.	1892-93.
April	...	...	...	...	97	133
May	...	...	...	...	94	138
June	...	...	...	...	95	126
July	...	...	...	...	100	115
August	...	...	...	...	129	113
September	...	...	...	...	133	108
October	...	...	...	...	152	105
November	...	...	...	...	152	105
December	...	...	...	...	105	82
January	...	...	...	...	105	78
February	...	...	...	...	133	76
March	...	...	...	...	132	73

This is very different indeed from last year. It will probably cause a lot of the inferior land in Prome to be thrown up as the present prices will hardly pay the cultivators to run the risk of cultivating the inferior land in some parts of the Prome district. In fact, a great deal of land in and near the Indaing in different parts of the district has been thrown up and the people have left the district. Attempts to realize the revenue has failed in every instance as no purchasers could be found. This, I think, speaks for itself as regards the inferior land which has been cultivated, and it is probable that a better year for making catch reserves could not have been selected. To induce the taungya cultivators to go to other districts, where good paddy-land is to be obtained, will in some way be a positive advantage, destruction of valuable forests will be stopped, and the taungya-cutters whose lives are very hard ones and whose incomes are precarious will certainly benefit by the change. I have talked over their circumstances with them and others, and a man will go on working taungya all his life, just living from hand-to-mouth, and nothing more with absolutely no margin, and nothing to fall back upon.

Remarks by Commissioner, Pegu Division.

*Tharrawaddy.*—The fall in the price of rice was no doubt due to the combination among the merchants in Rangoon.

*Prome.*—I think the low prices of paddy sufficiently account for the departure of a large number of people from the district. But the Deputy Commissioner has been called upon for a special report on the subject.

## Remarks by Deputy Commissioner, Bassein.

The price of til is said to have fallen owing to its place being taken by imported gingelly.

## Remarks by Deputy Commissioner, Thayetmyo.

THE difference between this and last year's prices being slight calls for no comment with the exception of earth-oil, which was given at Rs. 5 per maund of 80 lbs. last year. The price given this year is Rs. 1-8-0. The reason for this is, formerly the owners of oil-wells used to sell their wells for a certain period to one merchant who, having got the monopoly, disposed of the oil at his own rates. Now that the owners themselves dispose of their produce (thereby competition), the price of earth-oil has been reduced.

## Remarks by Deputy Commissioner, Amherst.

The price of firewood rose from 3 to 4 annas per maund in the year of report. This increase is said to be due to the imposition of a tax on firewood by the Moulmein Municipality. Notwithstanding that there was no serious outbreak of cattle-disease, the price of plough and slaughter cattle remained the same in the year of report as in the preceding year. This is due to there being a greater demand for cattle in Rangoon and to there being fewer head of cattle imported from Siam.

The fall in the price of paddy was due to the unanimity between the merchants, mill-owners, and shippers of rice who combined together and thus prevented the price rising as high as in the previous year.

## Remarks by Deputy Commissioner, Tavoy.

The price of salt which, during the year was exceptionally high, owing to the demand remaining steadily at Rs. 120 per 1,000 viss, fell towards the close of the year to Rs. 70 to Rs. 75 for new season salt.

## Remarks by Deputy Commissioner, Mergui.

The average price of fish fell from 4 annas to 3 annas 10 pies per seer. While on the subject of fish I would remark that, while the Mergui ngapi (prawn paste) is equal to the best owing to bad preparation and worse packing, the wastage in transit and the damaged state in which it gets to market are such that the industry languishes. An immense fortune awaits the firm that will prepare and pack the article properly, preferably in small jars, so that it can be distributed to the consumer in original packages without wastage or deterioration. Ngapi is as unsuited for bulk shipment as tea. In the Straits balachaung (Maay balachaung) is far more carefully put up with corresponding profits.

## Remarks by Deputy Commissioner, Fongsoo.

THE price of paddy at the beginning of the year was Rs. 130 to Rs. 140 per 100 baskets, it fell to Rs. 115 in July and rose to Rs. 130 in September, but fell to Rs. 100 to Rs. 75 at the close of the year.

Cultivators received a good lesson to make some provision for the future. The very high prices ruling after the crops for 1891-92 induced them to sell all they had and to trust to luck for their future requirements. They found, however, that they had to pay exorbitant rates to keep them going until the crops for 1892-93 were in, and consequently the profits from the high prices they received for their own crops were more than swallowed up when they had to buy for their own actual requirements. There is now a large stock of paddy in the district for which there is no demand.

## Remarks by Commissioner, Tenasserim Division.

*Amherst.*—The rise in the price of firewood was due to the imposition of a tax by the Government. The price went up long before the tax was actually imposed and as soon as its imposition was mooted.

But the imports through the Salween Hill Tracts district increased. It may be that the imports have now returned to their own normal state, dacoits have ruined many southward, who now have gone back to their old line of import *via* Papun.

## DISTRICT SURVEYORS AND THUGYIS.

## Remarks by Deputy Commissioner, Kyaukpyu.

Eight circles were placed in charge of four taiksayès, who received commission at the rate of 3 per cent., the ywathugyis receiving commission 7 per cent.

*Apropos* of the thugyis, who are so many of them unqualified, this may be the place to record a note about the Kyaukpyu Survey school. During the current year the survey school at Kyaukpyu was moved to Sandoway "experimentally for one year." There were till lately survey schools both at Kyaukpyu and Sandoway, that at Kyaukpyu a success, that at Sandoway a failure. The Sandoway school was accordingly closed. The Kyaukpyu school was moved to Sandoway, and so far as appears it is now likely to become a failure also. At Sandoway since the school was removed thither the attendance was as follows:—

	Pupils.
During November 1892	2
" December 1892	3
" January 1893	2
" February 1893	5
" March 1893	5
" April 1893	5

Two of these five came from Kyaukpyu. None of them went up for the examination of April 1893. A school of this sort is not worth the expense of maintenance. I hope the result of the experiment will be the return of the school establishment to Kyaukpyu, where I believe it used to do well, rather than the total abandonment of it. One or other of these two results seems sooner or later inevitable. There were 16 pupils attending the school at Kyaukpyu.

Remarks by Commissioner, Arakan Division

*Kyaukpyu.*—The poverty of the people and the large number of small holdings in the district has no doubt a great deal to do with the difficulty of collection.

When the survey school was at Kyaukpyu there were generally from 15 to 21 scholars on the roll, and now that the system of collection of revenue by ywathugyis is being introduced the demand for taiksavès will probably be greater than the supply unless the school is again transferred to Kyaukpyu.

Remarks by Deputy Commissioner, Pegu

The taikthugyis collected the revenue well and have, as a whole, improved in submitting reports promptly. The land revenue and all other collections were paid in within the financial year, there being no outstandings on 31st March 1893.

For collection of revenue the taikthugyi agency cannot be improved on; whether the ywathugyis will be able to collect the revenue as promptly as the taikthugyis have done in this district during the last two years will be seen hereafter.

Remarks by Deputy Commissioner, Tharrawaddy.

Just before the collection of the land revenue three circles became vacant, and the collection of the revenue was carried out in them by the headmen. The assessment-rolls were prepared as usual by the surveyors under the supervision of the Superintendent of Land Records. Two copies of each kwin-roll were prepared, and in addition a roll was prepared for each headman giving the names of the persons assessed and the demand; and these concise rolls were made over to the headman with the receipts. The headmen will prepare their own capitation-tax rolls, and they have already copied out the thugyis' rolls of last year to enable them to start the roll for the current year. The remaining 29 circles remain in charge of the taikthugyis, most of whom work well on the whole, but as a rule they do not take a sufficient interest in Supplementary Survey.

Remarks by Deputy Commissioner, Rangoon.

CONSIDERING that the work of the Town Lands thugyis is increasing with the rapid extension of the town, and that they are unassisted in their work by any regular staff except to the extent to which they may employ private agency at their own expense, I consider the result of their labour during the year under report very satisfactory. Their collections, both on account of land revenue and land rate, were completed before the close of the year. Similarly their ground rent collections were prompt and regular, and the demand for the year, nearly two lakhs, was almost fully realized before the 31st of March. Their general conduct was good, and there was hardly any cause for complaint regarding the submission of their assessment-rolls, &c

Remarks by Commissioner, Pegu Division.

*Tharrawaddy.*—The result of this experiment (collection of revenue by ywathugyis) was satisfactory. It indicates that the plan of collecting revenue through the agency of village headmen may be adopted without serious practical inconvenience.



## Remarks by Deputy Commissioner, Bassein.

I was not in charge of the district during the year of report, and so have no personal knowledge of the way the thugyis conducted their duties; but from what I have seen of them, I find that a good many of them have serious faults, the most common of which are great delay in issuing out pottas, inattention to protecting permanent survey marks, and want of supervision of the work of their taiksayès. Six circle thugyis were appointed during the year, and also the five ywathugyis, who are now managing the old Ngaputaw circle.

## Remarks by Commissioner, Irrawaddy Division.

*Bassein.*—The really good ones (thugyis) can easily be counted on the fingers of one hand. One of the very worst was dismissed after suspension. Their shortcomings were noted in last year's report and on previous and subsequent occasions. However, one and all have at least been fairly well drilled into punctual collection. It is to be hoped that the large areas taken up in an informal manner to some extent compensate for delays in issue of grants. These informally acquired holdings are taxed when brought under cultivation, but the proceedings are irregular and quite opposed to rule. Many thugyis and their sayès were fined for bad work on recommendation of the Supplementary Survey Officer.

*Thayetmvo.*—I regret to add that no inspection whatever of kwins appears to have been made either by the Deputy Commissioner or any of his subordinates, save the very unsuccessful one by the Myoök of Thayetmvo.

## Remarks by Deputy Commissioner, Amherst.

Of the number of circles in which the 16 thugyis were superannuated seven circles were split into ywathugyiships, together with two other circles where temporary thugyis had been appointed, making a total of nine circles which were split into ywathugyiships. These are all situated in the Zava township. Proposals are being prepared for splitting up into ywathugyiships the remaining nine circles where the thugyis were superannuated, and accordingly they are still in charge of temporary thugyis.

## Remarks by Deputy Commissioner, Tavoy.

At the beginning of the year there were 33 circle thugyis. During the year three circles became vacant and were broken up into village groups under ywathugyis, who were entrusted with the collection of the revenue. In three of the Karen circles where ywathugyis had been appointed great delay was experienced in getting in the revenue. The ywathugyis who have been appointed, I have found as a general rule to be ignorant and illiterate. The most pressing need at present is the appointment of properly qualified circle inspectors or surveyors to the circles which have been broken up to assist the ywathugyis. Proposals have been submitted, but have not yet been sanctioned.

## Remarks by Deputy Commissioner, Mergui.

In the circles vacated ywathugyis assisted by taiksayès were placed in charge of revenue collections in accordance with orders. The result of their work was highly satisfactory as regards rapidity of collection, and will be more fully noticed under the proper section.

## Remarks by Deputy Commissioner, Salween.

It is impossible to abolish the taikthugyi system in this district owing to the illiterate condition of the headmen of the district.

## SURVEY AND BOUNDARY DEMARCATION.

## Remarks by Deputy Commissioner, Amherst.

THE Cadastral Survey Party has not yet completed its operations in the district. I am sorry to say that it is quite clear from reports received that the permanent boundary marks have not been properly preserved by the thugyis. I have ascertained that several marks have been lost and there is but little doubt that the duty of preserving the boundary stations has been seriously neglected by Township Officers and thugyis alike. A thorough enquiry into this matter will be made and the missing marks will be restored at the expense of the officers found to be at fault.

## Remarks by Deputy Commissioner, Mergui.

DURING the year under report no less than four Survey parties were in the district—  
(1) The Field-to-field survey locally under Messrs. Jarbo and Powell.

- (2) The Geological survey of Tenasserim coal-fields under Mr. Bose of the Geological Survey.
- (3) The Topographical survey of Great Tenasserim valley, detachments under Mr. Gastand.
- (4) The Topographical survey of selected areas in the Mergui Tin-mines under Mr. Higgs of the Survey of India.

\* \* \* \* \*

The progress made by the Topographical survey has been most satisfactory in the south, the portion of the Maliwun township remaining from last year. A most difficult piece of country has been successfully completed. In Tenasserim great progress has been made. It has been found that small parties can be far more economically worked than large ones, a fact that may be profitably kept in mind with regard to future work; and I believe that the cost of survey per square mile has now been reduced to reasonable figures. This survey will prove most useful, and it is a matter for congratulation that arrangements have practically been made for its continuance.

#### RECORDS.

Remarks by Deputy Commissioner, Akyab.

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The records in the District Headquarters were in the same condition as reported last year. The Director of Land Records and the Financial Commissioner inspected them during the year and were satisfied with the manner in which they were kept up. The records in the interior under the care of the thugyis cannot as yet be said to be satisfactory. They were inspected by the Superintendent of Land Records and his Inspectors, and many of them by me and the Subdivisional Officers, especially Maung Myat Tun Aung, T.D.M. The revenue records of the Township and Subdivisional offices are kept in the record-room of the headquarters of the district.

Remarks by Deputy Commissioner, Pegu.

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Twenty-three thugyis' offices were thoroughly inspected by me both in the Land Records side and Revenue side in addition to the ordinary inspections where a thugyi resides.

\* \* \* \* \*

An inspection register has been opened in each thugyi's office, and a copy of the inspection notes with a translation in Burmese is entered therein. I hope to complete the inspection of the remaining offices this year. Had I more time at my disposal I would have tried to inspect all the offices within the year.

The thugyis have all had a room or part of a room railed off for their offices, and the records and maps are kept in tin-lined almirahs and tins.

The general state of thugyis' offices in the district is good.

Remarks by Deputy Commissioner, Prome.

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Most of the thugyis worked fairly well, but they still do not understand their position of responsibility, although they have taiksayès working under them. The taiksayè and thugyi are often on bad terms and many of them have had to be punished. Thugyis have also been punished for not looking after the work of taiksayès.

\* \* \* \* \*

Prome is not an easy district to collect the last part of the land revenue in, the holdings are so small, and the people constantly moving about. A good deal of the taungya revenue is lost every year from people leaving before the revenue is collected.

Remarks by Deputy Commissioner, Thongwa.

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MAPS have been kept in tin cases. No records have been destroyed by fire or white-ants. This has been more due to good luck than good management. Thugyis have not provided themselves with proper offices, and owing to the jail being unable to get timber the almirahs indented for were not all supplied. Nineteen thugyis were supplied with tables and almirahs in November last.

Remarks by Deputy Commissioner, Bassein.

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THE condition of records in the possession of the thugyis is good. Each thugyi has a room set apart in his house for their safe custody. During the year under report fires occurred at the headquarters of four thugyis. In two cases the thugyis' records and the Government property escaped destruction, although the thugyis lost almost the whole of their own property. In the third instance only two maps were destroyed, whereas in the fourth all records and Government property were destroyed. Thugyis' offices were inspected by the District Officers, but especially by the Land Records Department.

The headquarters revenue office was inspected by the Financial Commissioner on 6th December and its condition was reported as satisfactory, the registers being said to be generally in good order. It was again inspected by the Director of Land Records and Agriculture on 27th March and reported on as in good order.

The survey office was inspected by the Director of Land Records and Agriculture on 4th April. The state of the office was reported as good and to reflect credit on Mr Beechey. It was again inspected on 27th March 1893 and was found in good order.

Remarks by Deputy Commissioner, Thayetmyo

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Records from Township and Subdivisional offices are sent regularly into the District record-rooms, and any delay in this matter is at once brought to notice by the Record-keeper. The District record-room was inspected during the year by the Financial Commissioner and Deputy Commissioner and found in good order. A new fire-proof record-room is badly wanted, but I fear want of funds stands in the way. There is no fire-proof room for storing the supplementary survey maps and records.

Remarks by Deputy Commissioner, Amherst

THE revenue records of the district have been properly dealt with under the rules for the management and custody of such records in Burma. The record-room is in a substantial and secure brick building and the records are neatly arranged therein. Those to be destroyed under the rules were done under orders of the Deputy Commissioner. The record-room was inspected by the Financial Commissioner himself in January last and his report was favourable.

Remarks by Deputy Commissioner, Tavoy

AS I have noted many of the principal and most important registers have not hitherto been kept up by thugyis. In only one instance, namely, that of the Yebyu thugyi, have I found a room set apart by a thugyi for the custody of his records.

Remarks by Deputy Commissioner, Mergui.

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Opportunity has been taken during the year to destroy an immense accumulation of old time-expired records in accordance with rules under the supervision of the Deputy Commissioner. The Revenue Library formerly mixed up with that of the Judicial side has now been separated and is now being re-classified.

Remarks by Commissioner, Tenasserim Division.

*Amherst* — There was considerable neglect and delay in Thaton and Martaban, but matters have improved of late and in Martaban very much so with a change of officers.

LAND REVENUE-ROLLS AND OTHER ANNUAL RECORDS

Remarks by Deputy Commissioner, Akyab.

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The land revenue-rolls of all the circles of the district came in on or before the 15th February except Yala Ashe, Ambari, Kallapanzin, and Laungyet circles. The delay in the first circle was for distinguishing the different kinds of garden and miscellaneous crops and in the other three was for preparation of uniform village totals showing the total amount of revenue to be collected by each ywathugyi. The rolls were checked by the Superintendent of Land Records and his Inspectors in the settled tracts and by Township and Subdivisional Officers and Akunwun in the unsettled. The Land Records staff examined the field work in 645 kwins and the Deputy Commissioner and Subdivisional and Township Officers in 132, making a total of 777 kwins.

Remarks by Deputy Commissioner, Pegu.

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This year a change was made in submission of the revenue-rolls; these were sent in in batches as kwins were completed and not kept back till the circle was completed.

The Superintendent, Land Records, checked 77 kwins, four Inspectors 487, Deputy Commissioner 26, two Subdivisional Officers 52, and five Township Officers 99. Detailed information is given in the Land Records report.

The inspection of kwins by Subdivisional Officers and Township Officers is considerably in excess of last year.

Owing to very heavy judicial work at headquarters the Subdivisional Officer, Pegu, has not been able to inspect as many kwins as the Subdivisional Officer, Kyauktan, but there is a considerable improvement on last year, the figures being 16 against 3 for preceding year.

Remarks by Deputy Commissioner, Tharrawaddy.

THE land revenue-rolls were for the most part punctually submitted, but those from the following circles —

1. Letpadan,	6 Singaung,
2. Saduthiri,	7. Indaingbu,
3. Lendaw,	8. Taungnyo,
4. Myodwin,	9. Kubyu,
5. Shwelaung,	10. Lida,

did not reach the Akunwun's office till after the 15th February. The cause of this delay will be explained in the Supplementary Survey Department Report more fully. It was due to—

- (i) sickness amongst the surveyors,
- (ii) the orders as to the strict observance of the fallow rule being issued at a time when many kwin-rolls were already written up and so had to be re-written,
- (iii) to the second copy of the roll being prepared in February which has not always been done hitherto

Remarks by Deputy Commissioner, Prome

THESE were accurately and carefully prepared by the Superintendent of Land Records, but were hurried up before the time by the Subdivisional Officers in their anxiety to get in the revenue. The Superintendent of Land Records will draw up a scheme for certain tasks to have their rolls in earlier than the others and an attempt will be made to get the rolls in from the different tasks in a certain order

Remarks by Deputy Commissioner, Bassein

THESE were punctually prepared this year but subsequent inspection has shown that there was a great deal of inaccuracy, much more than has occurred in previous years in the case of the land revenue-roll

Remarks by Deputy Commissioner, Amherst.

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There are many thugyis in the district who are so ignorant that they have their rolls prepared by a writer

TRANSFERS OF LAND AND PARTITIONS

Remarks by Deputy Commissioner, Pegu

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Burman agriculturalists are parting, and Chetties and other Natives of India and non-agricultural Burman landlords are acquiring interest in land in this district

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This requires to be carefully watched. I am aware that the question of legislation in respect of this matter has been considered more than once. The transformation of landholders into tenants of a non-agricultural class seems to be a consummation much to be deprecated. I am afraid we may come to legislation in this matter when the mischief is irreparable

Remarks by Deputy Commissioner, Prome.

			1891-92	1892-93.*
			Rs	Rs
Area sold (value)	...	...	6,638	6,683
Mortgaged	...	...	6,515	4,750
Redeemed	...	...	1,083	3,116
Otherwise transferred	...	...	2,554	2,916

There is a considerable decrease in land mortgaged and an increase in the land redeemed which shows that 1892-93 was a better year for the people, as the paddy-crops also show

Remarks by Deputy Commissioner, Thongwa.

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In Danubyu I made enquiries and there apparently money-lenders are not nearly so willing to accept the land as mortgage for money lent as they used to be. The number of



money-lenders I notice that were assessed last year decreased considerably. Whether this is due to error or to the fact that land has fallen in value I am not prepared to say.

Remarks by Commissioner, Irrawaddy Division.

*Thongwa.*—I fear nevertheless that there is not much doubt that speculators are getting much too close an interest in land. Possibly a remedy may lie in giving advances to needy Upper Burma cultivators to prevent their having to borrow at starting or to mortgage their lands.

Remarks by Deputy Commissioner, Mergui.

As noticed in last year's report, Chinese and Zerbadies seem to exhibit a tendency to acquire culturable land and town property as an investment.

Remarks by Deputy Commissioner, Toungoo.

There were 164 transfers (2,423 acres), and the value of the same was Rs. 59,892. So far the sales of land have been almost entirely between Burmans and so far the Native of India has got no footing in the district. The total area of land under mortgage is 1,425 acres, being valued at Rs. 35,625. Out of this 855 acres, valued at Rs. 22,565, were mortgaged in 1892-93; of which 660 acres, of the value of Rs. 19,950, were redeemed in the year under report.

#### GRAZING-GROUNDS.

Remarks by Commissioner, Arakan Division.

*Akyab.*—During the year 23 grazing-grounds were allotted with an area of 2,459 acres as compared with 55 grazing-grounds with an area of 7,848 acres in 1891-92. It appears from a recent case that many of the old grazing-grounds were not properly demarcated. This is now being rectified.

Remarks by Deputy Commissioner, Pegu.

Thirty-seven encroachments were detected and 65 persons prosecuted and fined to the extent of Rs. 1,104-8-0 or Rs. 17 per head. Considering the frequency and the impunity with which encroachments are made, it is evident that these small fines are inadequate and, notwithstanding that the full penalty under the Act has been inflicted lately, cases continue to occur owing to the enormous profits derived by these trespassers.

I have issued most stringent orders to the thugyis on the subject, but unless a heavier punishment is prescribed by the law than at present, it will be very difficult to prevent breach of the rule.

Remarks by Deputy Commissioner, Tharrawaddy.

Encroachments on grazing-grounds are promptly stopped but unless carefully watched the villagers are very fond of trying to encroach.

Grazing-ground boundary marks are in a fairly good condition.

Remarks by Deputy Commissioner, Thongwa.

THE proposals made by the Settlement Officer included the reservation of grazing-grounds amounting to 27,396-65 acres. This area was found to be unnecessarily large and was accordingly reduced. As most of the grazing-grounds have only been lately reserved no encroachments have as yet taken place and the boundary marks are in good order.

Remarks by Deputy Commissioner, Bassein.

THERE are 682 constituted grazing-grounds in the district with a total of 123,738 acres in them. This is how they stood at the end of the year. But during the year thirteen new grazing-grounds were reserved consisting of 1,563 acres, and 683 acres of reserved ground were thrown open for cultivation. It is found that some of the grounds reserved in the past contain more ground than is necessary for the cattle to be grazed, and so they are reduced where necessary from time to time. The demarcation of reserved grazing-grounds received greater attention during the year than hitherto. It is

reported that out of 20,910 boundary marks 10,117 were inspected by the thugyis and their assistants with the result that 1,118 and 961 were respectively found broken and lost. It is stated that these have been re-placed.

Encroachments seem frequent in grazing-grounds; it is stated that 450 persons cultivated 1,720.73 acres in them as compared with 909 persons, who are said to have cultivated 2,153.93 acres during the year 1891-92. The prosecutions of those who so worked in grazing-grounds were ordered, but the returns show that thugyis have only prosecuted 281 persons, of whom only 151 have been punished. I am now enquiring as to why all those transgressing have not been prosecuted and why so many of those prosecuted got off and am endeavouring to pass such orders as will prevent cultivation going on in grazing-grounds this season.

Remarks by Deputy Commissioner, Henzada.

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Cattle are turned out generally to graze and find abundance throughout the year. Almost in every part of the district lands have been set apart for the purpose of grazing cattle, and the total area of grazing-grounds revised and demarcated during the year under report was 2,552.68 acres and in previous years 4,478.21 acres, making a total of 7,030.89 acres now reserved.

Remarks by Commissioner, Irrawaddy Division.

*Thongwa.*—Judging from Bassein it would appear to be a fixed principle with officers in charge of supplementary survey that every animal requires  $2\frac{1}{2}$  acres, irrespective of character of pasture. I cannot but think that the wants of cattle in this country of rank growths have been much exaggerated. I am glad to note that due attention has been paid to the subject of allotments.

*Bassein.*—A good deal of readjustment was found necessary and gave a good deal of trouble, since careful enquiries were needed before cases of curtailment of area were recommended for sanction.

Remarks by Deputy Commissioner, Amherst.

THERE is an increase of two grazing-grounds in this district in the number of the same. The areas of these two are 243 acres which would make a total of 18,398 acres of allotted grazing-grounds. This area is not proportionally distributed in the district. It is only in the seaboard townships of the district, but in other townships pasturage is found in uncultivated lands.

Remarks by Commissioner, Tenasserim Division.

*Amherst.*—I look upon the supply of a sufficiency of well situated common land for pasturage with water and shade as of very great importance, and the preservation of and prevention of encroachments on land set apart for common grazing is equally important. From the time that Mr. Buckle left until a short time ago these grazing-grounds were much neglected and great, but not irretrievable, damage has been done. To the improvement of the state of matters in this respect the Deputy Commissioner should turn his earnest and unflagging attention.

#### TENANT OCCUPANCY.

Remarks by Deputy Commissioner, Pegu.

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The number of tenants increased from 6,598 to 7,446, the area occupied by tenants increased from 246,185 to 271,836. In this district a good many of the landlords are Rangoon money-lenders. Suits for rent pure and simple decreased from 32 to 15 in the year under report.

Remarks by Commissioner, Pegu Division.

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Particulars of the average rent per acre might with advantage have been given; as also some account of the manner in which rent is generally paid, whether in cash or kind.

#### LAND REVENUE DEMAND

Remarks by Deputy Commissioner, Akyab.

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There has been an increase of 10,997 acres in the area assessed, due chiefly to the expiry in the year of report of exemption periods on potta grants issued in previous years.

## Remarks by Deputy Commissioner, Sandoway.

The decrease is nominal and is due to the area and revenue on kaing cultivation not being included in the accounts. The whole amount of revenue demand was collected before the 31st March 1893.

## Remarks by Deputy Commissioner, Hantawaddy.

The gross demand on account of land revenue amounted to Rs. 11,88,967, as against Rs. 11,26,228 in the previous year. The net outstandings of the preceding year were Rs. 2,282. The total amount therefore for realization in the year of report was Rs. 11,91,249, of which Rs. 11,61,635 were realized within the year, leaving outstanding on the 1st April 1893 a sum of Rs. 27,332.

It must be explained that the larger outstanding at the close of this year as compared with the year previous did not arise from any want of zeal or alacrity on the part of the Revenue Officers, but from the peculiar, not to say unprecedented, state of the paddy market while the revenue collections were in progress. The experience of former years had taught cultivators to expect a rise in prices during February and March, but this year an understanding among merchants and mill-owners was come to, in pursuance of which lower and lower prices were quoted and inexorably adhered to, nevertheless the cultivators, holding out for what they considered fairer prices, and seeing the harbour filled with ships and steamers waiting for cargoes, could not bring in themselves to believe in the stability of the buyers' combination, and hoping it to break up as on previous occasions, put off selling as long as they could. Under these circumstances I think it may be considered satisfactory that only 2 per cent. of the revenue remained uncollected on the 31st March. It may be mentioned in connection with this subject that recourse was not had to any indirect means of swelling the apparent collections by crediting the thugyis' commissions as revenue received, but the whole amount paid in was fairly collected from the tax-payers. Another circumstance affecting this district was, a certain proportion of the tax-payers are money-lenders, that money was very tight owing to the banks having raised their rate of interest at the beginning of the season; it was therefore to the interest of such persons to withhold payment up to the last moment before final execution by sale of their lands, taking unfair advantage of the low scale of charges for process and execution fees under the Revenue rules.

## Remarks by Deputy Commissioner, Pegu.

The increase in the revenue demand is due to the following causes,—increased rates of assessment Rs. 2,01,600, and the balance to extension of cultivation and pottas coming under assessment for the first time during the year.

The fallow area has decreased by 23,933 acres, the lowest within the last five years. The decrease is no doubt due to the impetus given to cultivators by the high prices realized last year and to decrease in deaths of cattle as the deaths registered for 1891-92 were 6,125 against 4,471 for present year, being a decrease of 1,654.

## Remarks by Deputy Commissioner, Tharrawaddy.

Remissions fell from Rs. 9,315 in 1891-92 to Rs. 181 in 1892-93, the year of report. This is a most favourable feature and shows that the year has been a very good one.

## Remarks by Deputy Commissioner, Prome.

Remissions were given on account of absconders to other districts, whose whereabouts could not be traced. The lands were put up for sale, but in no case were there any purchasers.

## Remarks by Deputy Commissioner, Bassén.

As already explained the increase was due to 391.37 square miles being brought under supplementary survey during the year under report and to fresh land being brought under cultivation.

## Remarks by Deputy Commissioner, Amherst.

The following comparative statement shows the area of land assessed at fallow rates in the different townships of the district :—

Township.	1891-92.	1892-93.	Differences.
	Acres.	Acres.	
Velamaing	7,218	5,833	— 1,385
Wagaru	893	330	— 563
Zaya	4,960	4,089	— 871
Bilugyun	2,663	2,081	— 582
Gyaing Attaran	6,908	4,340	— 2,568
Haungtharaw	1,977	1,180	— 797
Gyaing Salween	5,273	2,672	— 2,601
Salween Hlaingbwè	3,905	2,499	— 1,406
Thaton	3,860	2,293	— 1,567
Martaban	18,396	16,161	— 2,235
Pagat	517	310	— 207
Suburb of Moulmein	310	139	— 171
Total	56,880	41,931	— 14,949

It will be seen from the above statement that there is a decrease in the area of fallow land in all the townships of the district. It is due to the directions issued by the Deputy Commissioners to all District Officers in accordance with the instructions issued by the Financial Commissioner in his Secretary's letter No. 770-180R., dated the 24th November 1892, directing the Township Officers to enquire into it circle by circle and report the result, and in cases where it is found that the landlords have more land than they can cultivate they should be directed to relinquish the land permanently or temporarily or else pay the full assessment on such land.

## Remarks by Deputy Commissioner, Mergui.

THERE were no outstandings either at the commencement or close of the year, and as there were no remissions, the whole demand was collected and paid in before the close of the year.

In seven circles the revenue was collected by ywathugyis, assisted by taiksayes. The result was most satisfactory, though it will probably prove difficult to supply qualified taiksayes at the remuneration offered. All the revenue in six circles had been paid into headquarters by the end of February, the only circles behind time being Maliwun, where, though the revenue was all in the sub-treasury before the end of February, the amount could not be incorporated till the arrival of the monthly mail steamer in Mergui on 23rd March.

## Remarks by Deputy Commissioner, Toungoo.

Revenue was collected and paid into the treasury before the end of March 1893; this is the fourth year in succession in which the whole revenue has been collected within the year.

## Remarks by Deputy Commissioner, Thongwa.

THE area recorded as fallows and assessed at 2-anna rate was 3,540 acres, but the actual area under fallow not entitled to assessment at the fallow rate under the Financial Commissioner's Circular No. 30 of 1892 was 11,487.50 acres. The reasons for the non-assessment at fallow rates were :—

- First.—7,711.87 acres of land under water.
- Second.—738.94 acres. Insufficient seedling for area owned.
- Third.—1,717.68 acres. Insufficient cattle for area owned.
- Fourth.—414.30 acres. High ground or kōndan land.
- Fifth.—124.42 acres. Land left for grazing.
- Sixth.—780.29 acres. Unable to hire tenants.

The average yield of the land rented is 40.07 baskets for the district and not 42.52; it was a clerical error. The average yield of the land rented for the Pyindaye township is 42.52 baskets. The statements of the tenants were taken in every case as recorded in the registers and the average yield calculated on that basis for each circle.

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## REMISSIONS AND SUSPENSIONS OF LAND REVENUE.

Remarks by Deputy Commissioner, Thayetmyo.

THE total remissions out of the demand for the year amounted to Rs. 1,053 against Rs. 7,580 in the previous year. These remissions were owing to failure of crops from want of rain. I find that owing to the very small holdings so general in this district, a great many cultivators do not take the trouble to apply for remission even though their crops are destroyed. A man would sooner pay a rupee or two than go through the trouble involved in obtaining remission.

## COLLECTIONS AND BALANCES UNCOLLECTED AT THE END OF THE YEAR.

Remarks by Deputy Commissioner, Kyaukpada

THE collection of revenue by ywathugyis has worked well. But it involves a great deal of additional work.

Remarks by Deputy Commissioner, Hanthawaddy.

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The rolls of persons liable to capitation-tax were as usual tested by the Township and Subdivisional Officers and persons found unassessed were taxed. The issue and return of blank tickets were carried out under the Deputy Commissioner's personal supervision.

Remarks by Deputy Commissioner, Tharrawaddy

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This is the first year in which land revenue has been collected by headmen in Tharrawaddy. In the two circles adjoining headquarters 40 headmen collected a revenue of Rs 88,178 including cess without a hitch. The credit of this is in the first place due to the Subdivisional Officer, South Tharrawaddy, who made all the preliminary arrangements except the preparation of the revenue-roll.

These headmen got their tax tickets between the 20th and 25th of February, and on the 30th of March there was not one rupee outstanding in the circles. A few of them had to be assisted by the Subdivisional Officer and Myoök, but for the most part they got in the money without any difficulty. The revenue was paid into the headquarter treasury by the headmen in these two circles as they are near Tharrawaddy. In Teindaw the seven headmen collected Rs. 5,799 without trouble. They got their receipts on the 25th February and at the close of the year there was an outstanding of Rs. 19-9-0. The arrangements were made by the Myoök of Monyo and the Subdivisional Officer at Zigôn, and the money was paid into the Myoök at Monyo a few miles away from Teindaw.

It may be mentioned that the late thugyi of Thongwa, Maung Tet Tu, did all in his power to make the new scheme a success.

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It is clear that the headmen in this district can collect the land revenue promptly, but there should be prescribed a simple modification of the land revenue-roll for their use.

Remarks by Deputy Commissioner, Amherst.

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There was no difficulty in the collection of revenue in the district, but the cause of delay in the collection of revenue was due to late submission of the assessment-rolls of the frontier circles.

In the Zaya township alone the system of collection of revenue through the agency of the ywathugyis was introduced with regard to the collection of land revenue, this being the first year when the collection through such agency was made, and the Township Officer, Maung Ngwe Kaing, had great difficulty in the collection. The Township Officer Maung Ngwe Kaing was out all the time of collection to see that the collections were made within the year, and he succeeded in doing so with much difficulty. He practically made the collections himself, and the success of the experiment is entirely due to his energy. He is one of the very few Township Officers in the district who has given satisfaction in his work.

Remarks by Deputy Commissioner, Tavoy.

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During the year the revenue was collected in 38 cases by ywathugyis owing to many of the Karen ywathugyis being unacquainted with Burmese and the fact that circle sur-

veyors have not yet been sanctioned for the new village groups; considerable difficulty was experienced, owing to the delay in the preparation of the roll, in getting in the revenue from ywathugyis' charges and much extra work was thrown on both the Akunwun and the Township Officers in consequence. Once the tickets were issued, the collection by the Burman ywathugyis was promptly made and paid in. In Karen circles in the hills unless the ywathugyis are supported by active well trained circle surveyors the extension of the ywathugyi system will only lead to delay in the collection of the revenue, while owing to the migratory habits of the Karens many will escape assessment.

Remarks by Deputy Commissioner, Salween.

The collection of land revenue was delayed owing to the outbreak of smallpox, thereby rendering the collection difficult.

#### GRANTS OF LANDS, LEASES, &c.

Remarks by Deputy Commissioner, Akyab

I recently found that Messrs. Mountjoy and Company have been exercising the rights of proprietors over a large area of land adjoining the Paungdawbyin and Yinma grants. They claimed this area in 1884, but their claims were formally dismissed by the Boundary Officer. The lands, however, were not cadastrally surveyed, and it would seem that no orders were given to the thugyi to assess them, and consequently Messrs. Mountjoy and Company went quietly on as if their claim had never been disallowed.

They have steadily disobeyed all orders to erect boundary pillars, chiefly no doubt because the erection of boundary pillars would have at once exposed their illegal encroachments on Government land. Their Agent had the maps showing the exact spots where the pillars were to be erected in his hands for many months, and he lives constantly on these grants, yet he never ventured to hint that the positions indicated for the pillars were not correct.

There are two oil settlements in the Boronga,—one is owned by Messrs. Savage and the other by the Boronga Oil Refining Company. The crude oil obtained by Messrs. Savage was 8,142 maunds valued at Rs. 20,974, and by the Boronga Oil Refining Company 1,647 maunds valued Rs. 2,746.

Remarks by Deputy Commissioner, Hanthawaddy.

THE number of applications for grants of waste land for cultivation has been excessive and there is reason to believe largely speculative.

Remarks by Deputy Commissioner, Pegu

Owing to the discovery of very grave abuses in respect to the issue of pottas in Kamasè circle and probably elsewhere, issue of grants of land under Chapter VI of the rules under the Land and Revenue Act in this district were suspended by order of the Financial Commissioner, Burma, and in lieu thereof the Deputy Commissioner, Pegu, was permitted by written order in each case to allow temporary occupation of land by such persons as he considered fit and proper and who are *bona fide* agriculturists. No right whatever to any land so occupied to be granted or recognized until the Deputy Commissioner has satisfied himself of the *bona fides* and ability of the occupiers to work the land. This order has put a stop to the land jobbing and speculation for which this district, like others where earth hunger is prevalent, was notorious.

Remarks by Deputy Commissioner, Toungoo

Every endeavour is being made to induce the Hill Karens to go in for permanent cultivation in the plains, and with the help of the missionaries I hope to succeed to a certain extent. At present it is uphill work. They say that they get sick if they leave the hills, and seem to have no ambition to change their present hand-to-mouth existence on the hills for a more prosperous one on the plains.

## CAPITATION-TAX.

Remarks by Deputy Commissioner, Akyab.

In 1892-93 the system of collecting revenue by ywathugyis was introduced in Sato-gya and Ambari circles of Akyab township Urittaung circle of Urittaung township, Kalapanzin circle of Naaf township, and Laungyet circle of Myohaung township.

Remarks by Deputy Commissioner, Sandoway.

The increase was due in part to the transfer of the Gwa Letya circle from Bassein district.

Remarks by Deputy Commissioner, Hanthawaddy.

THE number of persons assessed to capitation-tax was 62,545 or 1,102 more than last year. The demand rose from Rs. 2,56,413 to Rs. 2,62,245.

Remarks by Deputy Commissioner, Pegu.

The increase is due to immigration from Upper Burma. Remissions are due to absconders and errors of double assessment. The collections were easy and punctual and the amount of remissions was far less than last year. Capitation-rolls were verified by Subdivisional and Township Officers satisfactorily throughout the district.

Remarks by Deputy Commissioner, Tharrawaddy.

The increase in the demand was due partly to the growth of population and partly to a stricter supervision over the work of thugyis in the preparation of the annual roll.

The collection of the tax was easy except in the Kubyu, Ledaw, and parts of the Tapun and Seingaung circles. The people are poor in those parts and in consequence the collection of the tax is difficult.

Remarks by Deputy Commissioner, Prome.

THE decrease is due to many of the cultivators and others having left the district to get work and lands in other places, namely, Ma-nubin, Pegu, and Tharrawaddy.

Remarks by Deputy Commissioner, Bassein.

The increase is stated to be due to immigration from Upper Burma.

Remarks by Deputy Commissioner, Thayetmyo.

The decrease is owing partly to the number of people who have left the district owing to scarcity, bad seasons, stoppage of cutch-boiling, &c., and partly to the fact of a number of people having returned to the Upper Burma portion of the district (Minhla subdivision) which has been gradually opening out, new villages being formed.

Remarks by Commissioner, Irrawaddy Division.

*Bassein.*—Not quite equal to the increase of the previous year, the chief defaulter being the Yegyi thugyi, a large portion of whose tax had to be collected by the Township Officer, and even then showed a decrease of some hundreds of rupees. All other thugyis showed an increase greater or less. Had not the man done subsequent good service with the police, I should have been tempted to remove him from Government service. All or nearly all the District Officers worked hard at checking. I myself collected a little at odd moments, the gleanings of the thugyis, and made the reference which led to the publication of Financial Commissioner's Circular No. 7 of 1893.

Remarks by Deputy Commissioner, Amherst.

These increases are due partly to the better supervision over the thugyis by the Subdivisional and Township Officers and partly to the fact that the Settlement Officers have broken ground in the district and have for the past two years been infusing more life into the revenue administration of the district.

The number of villages tested is, with the exception of the Township Officers of Zaya, Haungtharaw, and Martaban, who did good work, absurdly inadequate. The Township Officer of Wagaru, Maung Po, who has since taken his pension, and of Gyaing Attaran, Maung So Pe, have distinctly neglected their duty. \* \* \*

\* \* \* The Subdivisional Officer of Gyaing also did good work in checking the rolls. \* \* \*

There was no outstanding whatever at the close of the year under report which was the same as in the preceding year. The only difficulty in the collection of this tax during the year under report as reported last year was with respect to collections of tax from persons living in or near the forest reserves and from persons living in the neighbourhood of Moulmein Town, where the persons to evade payment removed to the town.

Remarks by Deputy Commissioner, Tavoy.

\* \* \* It is a moot point whether the present rates of capitation-tax, namely, Rs. 4 and Rs. 2 in some Burman circles, and Rs. 2 and Re. 1 in others in this district are not too low and should be assimilated to the rates prevailing in other districts. The people as a general rule are well able to pay the higher rates.

Remarks by Deputy Commissioner, Mergui.

\* \* \* The tax is by no means easy to collect. The people are almost nomadic in the more purely Siamese portion of the district and have an irritating way of crossing the frontier after the preparation of the assessment-roll and just before the collection starts. In Mergui town the fishermen have an equally distressing habit of going to sea when the Collector appears. They have usually no fixed residence, in consequence of which on thugyi, ywathugyi, or Township Officer can be held directly responsible. In short, we have to tax them when we catch them.

Remarks by Deputy Commissioner, Toungoo.

\* \* \* The large increase in the demand, namely, Rs. 24,320, was due to the enhancement of the rate from Rs. 4 to Rs. 5 for married men and Rs. 2 to Rs. 2-8-0 for unmarried men during the year, and also to the better supervision by Township Officers in checking thugyis' rolls and collecting by blank tickets from persons omitted in thugyis' rolls. \* \* \*

The tax was collected smoothly and paid in punctually. The people took the enhancement of the rate very stoically. I was not asked a single question by any one as to the reason for the enhancement nor was any objection made.

#### LAND-RATE IN LIEU OF CAPITATION-TAX.

Remarks by Deputy Commissioner, Prome.

\* \* \* With regard to land-tax a great many notices issued, because a great many people actually left the district, those principally, who had small and valueless holdings; 428 sales of land took place, but almost in every instance there were no bidders and the land reverted to Government. There was great difficulty in collecting capitation-tax this year, partly on account of poverty and partly on account of a bad kind of fever which prostrated a great many people and prevented them from doing their usual work. This accounts for the increase in warrants, but as soon as their poverty was really ascertained they were released and the amounts recommended for remission.

#### FISHERY REVENUE.

Remarks by Deputy Commissioner, Hanthawaddy.

\* \* \* The uncollected balance at the close of the year was Rs. 7,040. The reason of this is that the date for payment of the last instalment of the rent of certain fisheries was fixed for the 31st March. This will in future be avoided and the 1st of March substituted for the 31st in all new leases.

The number of licenses for nets to be worked in inland fisheries increased from 1,325 to 1,359 and the revenue from Rs. 11,040 to Rs. 12,235. Notwithstanding this increase there is good reason for supposing that the system at present in operation does not afford sufficient security against embezzlement of the fishery revenue by dishonest thugyis with the connivance of the establishment subordinates. The rule is for a numbered counterfoil register to be issued to each thugyi authorized to grant net licenses, which is to be brought for examination in the Revenue office at stated periods, or when revenue is paid in, a record



being kept of course of the registers so issued. An accident revealed the fact that one thugyi had become irregularly possessed of two registers besides the one issued to him by authority of the Deputy Commissioner and were being used for licensing nets, the proceeds of the tax of which did not go beyond this dishonest thugyi's pocket.

Remarks by Deputy Commissioner, Amherst.

I regret to point out that the noticeable increase referred to in the report of the Financial Commissioner in paragraph 7 of this report of 1891-92 proves to be due to the fact that the Deputy Commissioner assessed the "letpyitkun" or hand-cast net which is not entered in the schedule of assessable nets. These nets being hitherto rightly unassessed were in common use and those using them were suddenly assessed, hence the increase in last year's report. The assessment of these nets has led to their general disuse and hence the reduction in the tax. The question whether these hand cast nets are really assessable will be submitted for orders.

Remarks by Deputy Commissioner, Mergui.

The value of pearl fisheries has, as was fore-shadowed in last year's report, increased from Rs. 4,150 to Rs. 26,810. A most satisfactory result.

Remarks by Deputy Commissioner, Toungoo.

Two hundred and fifteen net licenses were issued against 302 in the previous year and the revenue fell by Rs. 884. In the previous year many immigrants from Upper Burma took out licenses in the northern part of the district to earn a livelihood. This year they have found it unnecessary to do so. Special measures were taken to catch persons fishing without licenses along the Sittang river. A good number were detected and made to take out licenses from my office. Most of the licenses were issued direct from my office.

#### SALT EXCISE REVENUE.

Remarks by Deputy Commissioner, Akyab.

During the year of review 368 licenses were issued for 590 pots, whilst in the year previous 206 licenses were issued for 349 pots. No pots are used, but shallow iron pans. Every one of these was measured, and they were all below 5-gallon capacity. The average price of salt in the Akyab market in 1891-92 was 16½ seers per rupee, but in the year under report prices ranged from 10 seers to 20 seers per rupee.

The sale of the salt in the Akyab market is from importation from Kyaukpyu district as the produce of the district is consumed locally in the place of manufacture.

Remarks by Deputy Commissioner, Kyaukpyu.

Illicit manufacture of salt would be all but impossible without the connivance or gross negligence of a taikthugyi, and one taikthugyi who was guilty of that was made an example of (transferred and then made to retire).

In consequence of this there has been considerable vigilance and there is good reason to believe there is practically no illicit manufacture of salt in this district at present. Nevertheless the increase for this year 1892-93 as compared with last year is not due to increased vigilance in collection. In the year before last many salt-boilers were ruined owing to a glut in the market, and the production last year was abnormally small. The increase this year indicates apparently a more normal condition of things, and may safely be attributed to the fact that the surplus stocks of the year before last have been sold off, and that there was a considerable rise in local prices of salt in the rains this year.

The increase in the demand this year is due to the fact that the great decline in the production of the preceding year (1891-92) led to a rise in prices during the rains of 1892. This stimulated the manufacture considerably, and, though it still fell far short this year of what it was in 1890-91, it was much greater than in 1891-92.

Remarks by Deputy Commissioner, Sandoway.

During this year 1,533 licenses were issued to manufacture salt against 1,242 licenses in the year previous. The rates of composition duty assessed during the year were those sanctioned for this district, namely,—

For an earthen pot Rs. 5.

For a cauldron Rs. 25.

The estimated output of salt during the year was 19,225 maunds.

## Remarks by Deputy Commissioner, Hanthawaddy.

The revenue is raised by a system of composition on iron cauldrons charged at the same rate in this as in the previous year, but the manufacture has somewhat declined and no new plant is erected owing probably to a feeling of insecurity arising from the fact that the manufacturers think that the rate of duty is liable to enhancement.

The quantity of salt produced during the working season of 1892 is estimated roughly to be 20,880 maunds valued at Rs. 32,886, and the selling price was Rs. 1-9-2 per maund of 80 lbs, the corresponding figures for the previous year being 15,224 maunds, Rs. 25,785, and Rs. 1-11-1 respectively.

There were 58 cauldrons at work in the year of report paying a composition of Rs. 100 each against 92 in the previous year. The manufacture of salt by means of earthen pots has entirely ceased. All the revenue due has been collected.

## Remarks by Deputy Commissioner, Pegu

Total demand for the year was Rs. 360. The outturn is estimated at 1,231.87 maunds. The revenue for the year and outstanding from last year were collected before 31st March 1892.

## Remarks by Deputy Commissioner, Thongwa.

THE number of cauldrons for the past year was 10 against 21 last year. This industry is practically dead.

## Remarks by Deputy Commissioner, Bassein

The total outturn is reported to have been 78,182 maunds valued at Rs. 1,27,046.

## Remarks by Commissioner, Irrawaddy Division.

*Bassein*—I believe the manufacture to have been as thoroughly inspected as it could have been. I myself counted the pots in the majority of factories on one occasion finding Rs. 180 short collected. Two thugyis were very severely fined; one Myoök finding even a few pots unassessed after this inspection of mine. I think I may say that few, if any, pots and no kilns were unassessed, finally that the decrease was due to natural causes. The industry is well known not to be in a vigorous state. Short assessment is due to the manufacturer adding one or two pots to the kiln on the second boiling, without reporting to the thugyi.

## Remarks by Deputy Commissioner, Amherst

The increase is due to the preference of locally manufactured salt by Burmans and Talaings to the imported salt. It is said to be superior in flavour and strength and when mixed with fish and ngapi it does not run to water so quickly and is therefore cheaper than imported salt. The increase is also due to the vigilance displayed by the Township Officers of Wagaru, Bilugyun, and Martaban and the measures taken by them to prevent illicit manufacture.

The number of cauldrons and earthen pots used in manufacturing salt during the year as compared with the preceding year was—

	1891-92.	1892-93
Cauldrons	1,332	1,138
Earthen pots	83	141
Total	1,415	1,279

Calculating the outturn of each cauldron and pot at an estimated yield of 900 and 250 viss respectively the yield on the whole would be as follows.—

	Maunds.
1,138 cauldrons yield 1,024,200 viss equivalent to	45,591
141 pots " 35,250 viss " " " "	1,569

## Remarks by Deputy Commissioner, Tavoy.

THE salt revenue has fallen from Rs. 29,950 to Rs. 23,890 during the year under report. This decrease has been due to over-production in the previous year owing to the high prices then prevailing. During the present year prices have fallen from Rs. 120 to Rs. 75 per 1,000 viss. I have this year visited a large proportion of the salt factories while each Township Officer and thugyi has visited all factories in their jurisdictions four

at five times during the year. Three men manufactured salt all the year round. I have already submitted proposals for taxing such persons at higher rates than those manufacturing during the usual season. I find that in this district the salt manufacturers work with capital borrowed at high rates of interest from Chinese and other money-lenders in Tavoy. There were no outstanding balances at the close of the year. I estimate the outturn of salt during the year at 780,840 viss.

Remarks by Deputy Commissioner, Mergui.

\* \* \* \* \*

The industry is dying out slowly.

Remarks by Deputy Commissioner, Shwegyin

\* \* \* \* \*

Taking outturn of one earthen pot to be 36 maunds and of one cauldron to be 169 maunds, this year's outturn would be 31,692 maunds against 32,193 maunds during the previous year.

Remarks by Commissioner, Tenasserim Division

*Amherst.*—I find that in this district salt-boilers take up land without any lease and claim it as their own after some years work in it.

#### MINOR FOREST PRODUCE.

Remarks by Deputy Commissioner, Prome.

##### REVENUE from forest produce —

					Rs.
Collections 1889-90	...	...	...	...	3,244
Collections 1890-91	...	.	...	.	1,169
Collections 1891-92	..	...	*	.	123
Collections 1892-93		..			44

The decrease is principally due to the Deputy Conservator of Forests giving out all the licenses himself. I have had no complaints about delays, but all applicants have now to come into Prome to pay the money for the licenses, and in the absence of the Deputy Conservator, who has no assistant, the money is paid into the hands of his clerk, which is by no means satisfactory. The distances too some people have to come are very great.

Remarks by Deputy Commissioner, Thayetmyo.

THE receipts were Rs. 9,172 against Rs. 2,028 last year. The increase is owing to the number of licenses issued for "leimsha." Now that the fee for this license has been raised to Rs. 60 the number of licenses taken out will probably diminish. I would like to see the issue of these licenses stopped altogether as illicit cutch-boiling is undoubtedly carried on under cover of them, and the product itself is, I believe, only used to adulterate cutch with. The stoppage of the cutch industry and reservation of cutch are much felt by the people, and they still persist in illicit manufacture of cutch, notwithstanding the fact that detection is usually followed by a sentence of imprisonment. The camps are in such remote places that they may go on for a long time without detection, and the fact undoubtedly remains that, notwithstanding the exertions of the Forest Department and numberless prosecutions, cutch manufactured in this district continues to come into the market.

#### ASSESSMENTS.

Remarks by Deputy Commissioner, Pegu.

THE rate of assessment of land revenue was increased during the year in 36 circles *vide* Revenue Department Notification No. 205, dated the 24th June 1892.

#### COERCIVE PROCESS FOR THE COLLECTION OF REVENUE.

Remarks by Deputy Commissioner, Akyab.

\* \* \* \* \*

Coercive processes have decreased because the high rate of prices obtained for their produce enabled them to meet the Government revenue without feeling any hardship, and ~~they~~ who also exerted themselves very much in collecting the tax speedily did not experience much difficulty in doing so in the year of report.

Township Officers have also displayed greater zeal in collecting revenue.

## EXTRACTS FROM REPORTS.

## Remarks by Deputy Commissioner, Kyaukpadaung.

\* \* \* \* \*

The total amount realized by exercise of process was Rs. 4,967 as against Rs. 16,472 for the preceding year. In every case 10 days' notice was given before instituting proceedings. These figures show that the more punctual collection of current year's revenue was not effected by that most clumsy of all means, the wholesale issue of processes.

## Remarks by Deputy Commissioner, Hanthawaddy.

\* \* \* \* \*

The number of cases in which property was attached was 486 and the number of cases in which sale of property was ordered was 97. Sales were 40 per cent. fewer than last year, although attachments of property have been more numerous, which confirms the remarks made in the Revenue report last year that defaulters intentionally allow execution to go on to a point short of actual sale of their property.

## Remarks by Deputy Commissioner, Pegu.

COERCIVE processes issued during the year decreased very considerably over last year notwithstanding the increase of demand and low prices of paddy. The number of coercive processes issued for sales of property this year was 34 against 112 last year. No sales, however, were actually effected this year, as payments were made almost immediately after the issue of process, nor were any sales effected last year; 531 processes for attachments of property were issued this year against 209 last year; 208 warrants of arrest this year issued against 339 last year, of which only 9 were actually arrested this year against 201 last year. The number of processes for attachment of property issued this year no doubt seems larger; they were chiefly issued against non-cultivating absentee landlords, such as Chetties who defer payment to the very last, so as to get interest on their money. As this mode leaves them a considerable profit, after paying process-fees, it is anticipated that as this class of landlords increases the number of processes will also show a corresponding increase. On inspection of the records I find that these remarks apply to and account for the figures of last year. Of the 112 processes issued for sale of property in 1891-92, 55 were for non-payment of land revenue, 46 for capitation, and 11 for other taxes, as compared with 21 for land revenue, 11 for capitation, and 2 for other taxes this year. The issue of processes against these non-resident landlords who do not pay up when served with notice of demand is imperative, if the revenue is to be collected before the 31st March. Considering the enormous revenue to be collected, the very short period in which it has to be collected, and the fact that coercive process is issued against non-resident landlords, I trust that the Financial Commissioner will be able to get withdrawn the remark on page 8 of Resolution on the Revenue Administration of Burma for 1891-92: "It is to be feared that the prompt collection of revenue in Pegu was not effected without some harassment of the people." I may further add, no complaint on this matter was ever preferred to me.

\* \* \* \* \*

One of the worst and largest landlords, Maung Chan E, formerly thugyi of Yitkangyi, would not pay his revenue until the gong sounded at his granary.

## Remarks by Commissioner, Pegu Division.

I HAVE not found the people of Pegu backward in complaining of any real or imaginary wrongs. I have received no complaints of severity or over-strictness in the collection of the land revenue. I think Mr. Fraser is justified in believing that the people have not been harassed in this matter.

## OTHER MATTERS UNDER THE LAND AND REVENUE ACT.

## Remarks by Deputy Commissioner, Pegu.

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Enhancement of punishment for trespassing into reserved grazing-grounds has been suggested to Financial Commissioner.

## Remarks by Deputy Commissioner, Henzada.

\* \* \* \* \*

The thugyis and Township Officers have, I think, on the whole devoted a good deal of personal attention to the collection of the revenue and the result was favourable as all revenue was paid up by the end of March 1893.



## Remarks by Deputy Commissioner, Tavoy.

THE system of collection of revenue by ywathugyis was extended to seven circles during the year. Except in the Karen circles the system has worked well. In groups of villages the ywathugyi should as in Upper Burma be allowed to appoint a ywagaung as his deputy, subject to the approval of the Deputy Commissioner. Further these men should all be allowed to draw their commission at the nearest sub-treasury. This would be a boon which would be greatly appreciated.

## OTHER CLASSES OF REVENUE.

## Remarks by Deputy Commissioner, Mergui.

\* \* \* \* \*

The drop in tin royalty is due to a dispute over the Karathurit tin-mines and to stocks being held for a rise in the Penang market. It is hoped that the transfer of the Lenya headquarters to Bôkpyin will enable the coast mines to be better regulated. The increase in the output from Maliwun is encouraging.

## Remarks by Deputy Commissioner, Toungoo.

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The falling off in revenue derived from the sale of postage and telegraphic stamps was due to the abandonment of Toungoo as a Military station.

## LAND ACQUISITION ACT (NO. X OF 1870)

## Remarks by Deputy Commissioner, Amherst.

THE total area of land acquired during the year for public purposes was 51·8 acres and the amount of compensation offered was Rs. 6,396-3-6, the land was acquired for timber depôt at Kado.

## LOANS UNDER THE AGRICULTURAL LOANS ACT (NO. XII OF 1884) AND OTHER LOANS.

## Remarks by Deputy Commissioner, Salween.

A SUM of Rs. 500 was advanced to two cultivators for the purpose of opening out land for cultivation and for irrigation, re-payable in five years by half-yearly instalments; of this sum Rs. 50 were recovered in January 1893, leaving a balance outstanding of Rs. 450.

## BURMA FOREST ACT (XIX OF 1881).

## Remarks by Deputy Commissioner, Shwegyin.

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Government have lost revenue through the manner in which "pottas" have been taken out in the district, trees being felled merely for the extraction of timber and not for *bona fide* cultivation.

## THUGYIS' COMMISSION.

## Remarks by Deputy Commissioner, Akyab.

\* \* \* \* \*

The circles in charge of ywathugyis were Satyogya and Ambari circles of Akyab township, Urittaung circle of Urittaung township, Laungyet circle of Myohaung township, and Kalapanzin circle of the Naaf township.

The ywathugyis of Satyogya and Ambari circles collected both capitation-tax and land revenue and the ywathugyis of the other circles collected land revenue only. Commission was paid on the collections of capitation-tax at 5 per cent., but not as yet on the collection of land revenue as the question of the amount of commission is still under reference to the Financial Commissioner. The commission paid to the 13 ywathugyis of Satyogya and Ambari circles was Rs. 532-15-7.

## Remarks by Deputy Commissioner, Toungoo.

\* \* \* \* \*

In the year under report the Kaungyan circle of the Zeyawaddy township and the Mébyu circle of the Bônmedi township were brought under the same system and the land revenue was collected by the headmen. The result was satisfactory, everywhere the revenue was promptly collected and paid in. The system entails much extra work in the

Akunwun's office and in the Treasury, as the number of challans and cheques which have to be written out are enormously increased. It has, however, brought the ywathugyis more in contact with the Township Officer and given the latter a status which has made the appointment popular and sought after. When ywathugyis were first introduced, considerable difficulty was experienced in getting fit men to take up the appointments, and in many cases the best men were not obtained. Steps are now being gradually taken to weed out the inefficient and to appoint influential men in their place. Care should, I think, be taken that headmen are not overburdened with having to send in returns and reports. They have their own work to attend to and, if they find they have to neglect it to any extent to perform their duties to Government, the appointments will become unpopular. In most cases the remuneration they receive hardly pays them for their loss of time,

Remarks by Deputy Commissioner, Shwegyin.

THE following figures show the saving that has been effected by the introduction of the ywathugyi system—

	Rs.	A.	P.
Commission that would have been paid for the whole district under taikthugyi system in 1892-93	35,403	0	0
Commission paid to taikthugyis of 15 circles under taikthugyi system	18,480	0	0
To ywathugyis in 11 circles under ywathugyi system	11,134	0	0
Pay of taiksayès for ywathugyi circles	2,004	0	0
Pay of clerks for Subdivisional Officers' offices	472	0	0
Charges for remittances	531	0	0
Total	32,621	0	0
Net saving	2,773	0	0

#### GENERAL CONDITION AND DEMEANOUR OF THE PEOPLE.

Remarks by Deputy Commissioner, Akyab.

THE people are on the whole well off. High prices ruled for paddy and there is a great demand for grants of waste land. The increased sale of opium is evidence of increasing prosperity. Gangs of actors do some mischief by roaming about the country followed by a crowd of professional gamblers, opium sellers, and liquor sellers, and crimes of violence are often the direct or indirect result. It has long been notorious that the use of knives on little or no provocation is more common in Akyab than other parts of the province. Cases of this kind are of almost daily occurrence.

Remarks by Deputy Commissioner, Pegu.

THE people continue to be well-to-do. The paddy market, owing to the combination of the rice mill-owners and merchants in Rangoon, opened with low rates, which were maintained for the first time in the annals of Burma throughout the year.

Remarks by Deputy Commissioner, Tharrawaddy.

The revenue was well collected in the three circles under ywathugyis. The good result is in a considerable measure due to the Akunwun Maung Nyo.

Remarks by Deputy Commissioner, Thajetmyo.

I REGRET to be unable to report any material improvement in the condition of the people since last year. In fact, notwithstanding a somewhat better season, the tendency has been the other way. The cry in the town is that trade is dull, and this is proved by the number of failures in business which has taken place. In the district wherever one goes it is the same thing—complaints of want of rain, restrictions on bamboos and firewood, and the failure of cutch; villages are to be found half deserted, the people having gone down south, and those who remain are badly off and often do not get a meal of rice. Forest reserves and the reservation of cutch restrict the area available for ya-cutting. However wasteful a form of agriculture this may be, still a large portion of the people in the district live by it. In some cases I found villagers afraid to cut yas for fear of destroying cutch trees and being prosecuted in consequence. This condition of things has been somewhat alleviated by concessions as to bamboos, firewood, &c., but it is too widespread and deep down for these to have much effect. It is not a very pleasant picture, but I am by no means taking a pessimistic view of the matter. As a natural result the people cannot be expected to look very cheerful, nor do they. They had a sort of hand-to-mouth

existence, and in three years out of four see their crops come to little or nothing. Cattle-theft and petty thieving are rife, as is not to be wondered at, and numbers of villagers are quite ready to turn their hands to any villainy that may come in their way.

I see very little prospect of any improvement owing to the nature of the country and the scanty rainfall. A great portion of the district is really hardly fitted to support inhabitants and could be turned to better uses as forest reserves, &c. The people, however, have a great love for their own villages, and would rather I believe starve there than go and settle permanently in the richest tracts of Lower Burma.

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Remarks by Deputy Commissioner, Mergui.

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The want of telegraphic communication is felt more than ever and leads to considerable grumbling on the part of the Europeans and Australians attracted to the district by the new industries.

\* \* \* \* \*

The Financial Commissioner visited the district towards the end of the year and made an extended tour in the southern townships and was able to see for himself the position taken by the tin and pearling industries.