

to deter offenders. There is in some cases perhaps a tendency to throw open grazing-grounds too readily. Now these grazing-grounds were in most cases selected with very great care, and the Settlement Officers before making their recommendations about the reserves held local enquiry and inspected the circles in a way that probably no officers have been able to do since. Sometimes no doubt a grazing-ground may be somewhat larger than may be required for the present, but in this matter it is very necessary to think of the future, and as far as possible grazing-grounds should be reserved in sufficient quantity not only for present requirements but for the possible wants of the future, when cultivation will have extended and cattle have become more numerous. No doubt it would be an advantage if the grazing-grounds were smaller but more numerous. Cultivators may perhaps agree to give up some land for grazing on receiving in exchange allotments out of grazing-grounds. In this way grazing-grounds would be more numerous, and the average area of each less than at present.

In the Pegu district encroachments are most serious and the imposition of the maximum fine has no effect. This matter is being separately considered. In the Bassein district 450 persons were found cultivating 1,730 acres in the reserves. The Commissioner of the Irrawaddy Division is of opinion that the reserved areas are in many cases too large for the requirements of the tract. The Financial Commissioner is, however, disposed to trust to Settlement Officers in this matter. They carefully examined the land, and it does not appear to be likely that the blocks which they recommended as reserves are too extensive for the maximum requirements of the future. The Deputy Commissioner of Thongwa reports that the area recommended by the Settlement Officer as suitable for grazing reserves (27,397 acres) was too large and was accordingly reduced, the area taken up being 12,874 acres. On this the Commissioner remarks that the wants of cattle have been exaggerated, and he understands that the Superintendents of Land Records' estimate that $2\frac{1}{2}$ acres of grazing is required for each animal. The area shown as under rice cultivation in this district in 1892-93 was over 160,000 acres greater than in 1891-92. Even supposing that a third of the difference is due to survey, there is still a real increase of over 100,000 acres in one year! If grazing-land sufficient for present requirements only is reserved in such a district, the area available 10 years hence will be altogether insufficient. This is a district too in which buffaloes are largely used, there being over 40,000 of them as compared with 32,300 oxen; and buffaloes, as is well known, require a larger area for grazing than bullocks. It is very improbable that the Settlement Officer of Thongwa recommended any unnecessary reserves, and it would have been more satisfactory if his recommendations had been more generally accepted.

The Commissioner of Tenasserim considers the reservation of grazing-grounds a matter of first importance, as will appear from his note which is printed in the Appendix. Colonel Spearman is determined that this matter shall receive sufficient attention. Now that supplementary survey is being introduced in Amherst the grazing-grounds can be more carefully attended to than hitherto.

In some districts the demarcation of grazing-grounds is imperfect and the marks require to be repaired or re-placed.

The Financial Commissioner desires to thank Mr. Hall, the Officiating Director, for the very valuable assistance which he has rendered in all branches of the revenue administration during the last six months. His long and varied experience has been placed unreservedly at Mr. Smeaton's disposal. The Financial Commissioner commends Mr. Hall's services to the special notice of the Chief Commissioner.

PART II.

SECTION III.—FISCAL.

(Lower Burma) Land Revenue.

21. The provincial demand on account of the revenue on land in 1892-93 has for the first time reached a crore of rupees, the total sum assessed being

Rs. 1,02,24,703, on 5,759,900 acres of land against an assessment of Rs. 92,69,541 on 5,452,883 acres in 1891-92. The proportionate increase in demand is due partly to a reduction in the area of land assessed at fallow rates and partly to imposition of maximum rates in certain circles of the Pegu district and also to enhancement during the settlement which has just been completed of the revenue rates in three townships of the Thongwa district. The paddy cropped area which contributed nine-tenths of the entire demand also yielded the largest item of the increased revenue, the rest being made up by the lands cropped with sesamum, tobacco, cotton, and orchard staples. The districts in which the largest increase took place in the order of importance are the following: Thongwa, Pegu, Amherst, Bassein, Henzada, and Shwegyin. Nearly one half (Rs. 3,25,237) of the entire enhancement of revenue contributed by the area under paddy was made up by the Thongwa district. Large areas of land fit for the plough are still available in this district, but with the comparatively low prices of paddy which recently prevailed, the past rapid progress in cultivation cannot be expected to continue. Already there are signs of shrinkage as cultivators are reported to be curtailing their operations during the present ploughing season.

The area actually cropped and on which revenue was assessed exclusive of fallows (397,706 acres) was 5,362,194 acres compared with a corresponding area of 5,020,970 acres in the preceding year. The area under cultivation thus increased by 341,224 acres or 6.80 per cent. against a corresponding growth of 234,532 acres or 4.90 per cent. in 1891-92. Owing to the high prices which had ruled in 1891-92, a great impetus was given to cultivation and more land was brought under the plough than could perhaps be expected to be continually cultivated. Hence to some extent at least the unusually large increment in the year of report as compared with the rate of progress in past years. The cultivators' anticipations of high prices were not realized. The opening market rate was much below the standard of the past year. The Rangoon millers were determined to bring prices down, and the result of their combination was that the market rates of paddy remained almost stationary at Rs. 78-79 per 100 baskets throughout the shipping season. Cultivators held back their supplies for a time, but as the money market was tight they were unable to obtain advances from the Chetties (native money-lenders) and brokers to meet their obligations, and they were forced to part with their stocks on the terms fixed by the Syndicate of millers. This had an ill-effect on the collection of revenue and payments were considerably delayed. In the previous year the outstanding balance amounted to Rs. 12,785 and was distributed over seven districts, whereas in the year of report the uncollected balance was Rs. 1,00,858 distributed as follows:—

	Rs.
(i) Pegu	51,647
(ii) Hanthawaddy	27,332
(iii) Thayetmyo	9,865
(iv) Prome	5,496
(v) Kyaukpyu	2,990
(vi) Amherst	2,405
(vii) Akyab	581
(viii) Salween	290
(ix) Shwegyin... ..	171
(x) Tharrawaddy	81
Total	1,00,858

This balance is not of itself large, but the comparison is made in order to show the effect on collection of prices artificially lowered notwithstanding the efforts of District Officers. The collections were more difficult and consequently process had to be more resorted to than before. The total number of revenue defaulters responsible for payment of Rs. 1,76,116 was 5,435, against whom 5,498 processes of all kinds were issued, namely, 1,203 warrants of arrest (but 846 persons only were actually arrested and none committed to jail) and 3,467 warrants for the attachment of property (but sale of property was actually ordered in only 828 cases). In the previous year the amount in respect of which coercive measures were found necessary was Rs. 2,18,517 recoverable from 4,447 defaulters against whom 4,429 processes were issued, namely, 1,714 warrants of arrest (but

789 persons were actually seized and none imprisoned) and 2,262 warrants for the attachment of property (but sale was ordered in only 453 cases).

22. *Akyab district*.—There was an increase of 10,997 acres in the area assessed and of Rs. 18,030 in the demand, due chiefly to the expiry of exemptions on grants made revenue-free for a term in previous years. These figures do not include assessments on paddy-land made in two circles (Kalapanzu and Sinbark) after the 31st March. The district comprises 78 revenue circles, of which 49 are wholly settled, 26 partly settled, and the remaining three circles wholly unsettled. Of these 78 circles five were in charge of ywathugyis and circle surveyors and the remaining 73 circles were in charge of 63 taikthugyis. The area left uncultivated in holdings as fallow increased from 31,677 acres to 37,256 acres. Of this 21,019 acres were assessed at full paddy-land rates against 4,183 acres in 1891-92, because the land had been left uncultivated for other than "fallow" purposes. The area assessed at fallow rates was thus 16,237 acres, being 2.69 per cent of the total area (602,578 acres) assessed to revenue. No remissions were granted against Rs. 309 in 1891-92. The total demand, amounting to Rs. 10,4756, was, with the exception of a trifling balance of Rs. 581, collected within the year. Credit is due to Mr. Irwin, the Deputy Commissioner, for having realized the demand with such promptitude and with so little harassment to the people. In all only 27 persons were proceeded against for the recovery of Rs. 3,297 against 664 persons and Rs. 15,668 respectively in the preceding year. In only two cases was the property attached sold against 37 sales in 1891-92.

23. *Northern Arakan district*.—There has been a slight increase in the number of taungya-cutters on whom a revenue of Re. 1 per head is assessed in lieu of acre rates. The area under cultivation is estimated at 2 acres per head, so that the increase of cultivation is 702 acres with a corresponding improvement of Rs. 351 in demand. The full amount assessed (Rs. 4,086) was collected by the 31st March. In addition to this, 2,000 acres of land are reported to be under cultivation. No assessment is made in respect of this area. The Commissioner is requested to explain this. Of the four thugyis employed in the collection of revenue in this district, three have retired on pension and their places have been taken by 14 ywathugyis, to whom a commission at a uniform rate of 5 per cent. is given. Mr. Greenstreet interests himself in the revenue work of his district.

24. *Kyaukpau district*.—The total area assessed to revenue was 119,883 acres and the demand Rs. 1,64,380; the increase was thus 810 acres in area and Rs. 1,622 in demand. There were no remissions and the area left fallow amounted to 1,729 acres or 1.44 per cent of the assessed area against 1,922 acres or 1.61 per cent. in the preceding year. The revenue demand of this district has remained almost stationary for several years. Grants of land are few and extensions of cultivation are not so rapid as in other districts. There are no local rice mills, the trade is chiefly local, and the people are lazy. The holdings are small, averaging a little over one acre per cultivating family. Profits are thus small and collections difficult. Six hundred and sixteen persons had to be proceeded against for recovery of arrears of revenue, and notwithstanding the issue of 286 notices and 483 warrants of all kinds, there remained uncollected at the close of the year a balance of Rs. 2,990. The Financial Commissioner found, while on tour, that the thugyis are very remiss as a rule. It is to be hoped that the introduction of Supplementary Survey and a Land Records staff will stir up these officers. They should be told by the Deputy Commissioner that their pensions depend on their work and that a man who does inferior work will get an inferior pension.

25. *Sandoway district*.—There was a decrease of 2,905 acres in the area assessed to revenue and a corresponding decrease of Rs. 4,562 in the entire land revenue demand. The fallow area was reduced by 458 acres, but it is still large, amounting to almost 5 per cent. of the total assessed area. No remissions were granted and the entire current revenue demand of Rs. 69,020 was collected by the 31st March with but little recourse to coercive measures. The average holding is almost four times larger than in Kyaukpau, and there were nine defaulters against whom processes for the recovery of Rs. 248 were found necessary. The

area still available for cultivation is not large, but with the present rate of progress it will be many years before the entire culturable area is brought under the plough. The report of the Deputy Commissioner is very brief, and no satisfactory explanation has been given of the cause of decrease in cultivation notwithstanding the addition of the Gwaletaya circle, which was transferred from the Bassein district.

26. *Rangoon Town district*.—The cultivated area assessed to revenue in this district showed a slight increase, 17 acres, due chiefly to the issue of leases of garden land. The total demand amounting to Rs. 10,894 with a net outstanding balance of Rs. 18 from the previous year was realized by the 31st March without any difficulty.

27. *Hanthawaddy district*.—Three-fourths of the entire cultivable area in this district has been taken up for cultivation. The total area assessed to revenue in 1892-93 was 550,471 acres, of which 36,323 acres or more than 6 per cent. were charged at fallow rates. In 1891-92 the assessed area amounted to 528,139 acres, of which 43,402 acres were current fallows. During the year of report special instructions were issued to prevent land-owners from availing themselves of the fallow rate of 2 annas per acre except under the conditions laid down in the rules. The Deputy Commissioner (Mr. Macrae) appears to have misunderstood these orders as the following extract from the report shows:—

"The decrease will be much greater next year when the provisions of Financial Commissioner's Circular No. 30 of 1892, which was received too late to be given full effect to in the year under report, come to be more generally applied."

The circular in question makes no change in principle but merely directs attention to, and prescribes compliance with, the provisions of the rules which had hitherto been neglected. The total land revenue demand was Rs. 11,88,967, of which Rs. 9,000 represents the rent of the Coco Islands, which had not been collected since 1888-89, in which year rent fell due. No remissions were granted against Rs. 10,631 in 1891-92. A net balance of Rs. 2,144 outstanding from the previous year was realized in full, and of the current demand Rs. 11,61,635 were collected by the 31st March, leaving a balance of Rs. 27,332 in arrear at the close of the year. The average size of holdings in this district was 17 acres and the average revenue payable by each cultivator was Rs. 36. Four hundred and ninety-two persons defaulted in respect of Rs. 22,420; warrants of attachment were issued in 460 cases, and sale of property was ordered in 72 cases. Compared with the previous year there was a slightly larger number of defaulters and a corresponding increase in the number of coercive processes issued.

28. *Pegu district*.—Pegu still maintains its position as the largest rice-producing district in the country. In point of revenue it exceeds in importance either the Arakan or the Tenasserim division and its revenue-roll is almost equal to the united revenue-rolls of the three districts of Bassein, Henzada, and Thayetmyo in the Irrawaddy division. In the year of report 855,566 acres of land were brought under assessment against 809,076 acres in 1891-92, being an increase of 46,490 acres or 5.75 per cent. as compared with an increase of 2.83 per cent. in 1891-92. The revenue demand was Rs. 17,89,065, of which Rs. 15 were remitted. In 1891-92 the demand was Rs. 14,88,180 and the remissions Rs. 3,386. The net increase in revenue is thus Rs. 3,04,256 or 20.49 per cent. against a corresponding increment of 1.67 per cent. in the previous year. The large proportionate increase of revenue in 1892-93 is due partly to an enhancement of land revenue rates in certain circles and partly to a reduction in the area charged with fallow rates which fell from 54,574 acres in 1891-92 to 30,641 acres in the year of report. The percentage of current fallows to fully assessed area has thus fallen from 6.75 per cent. to 3.58 per cent. in 1892-93. This result is due in great measure to the close scrutiny of claims to fallow assessment by the Deputy Commissioner (Mr. Fraser) and is very creditable to him. The average size of holdings was 30.26 acres and the incidence of the demand per cultivator was Rs. 63.28. The areas held by grantees are much too large to be fully cultivated by them. Tenancies are therefore on the increase. In 1891-92 the number of tenants was 6,598 and the area held by them was 246,185 acres. In 1892-93 there were 7,446 tenants cultivating 271,836 acres, but the incidence of rent paid

by them has fallen from Rs. 8.61 to Rs. 6.80 per acre. Notwithstanding the large sum payable by each individual cultivator the Deputy Commissioner succeeded in realizing the whole of the net current demand of the year amounting to Rs. 17,89,050 by the 31st March. The balance of Rs. 51,647 represents supplementary assessments made after the 31st March on areas in respect of which the fallow rate of 2 annas per acre was inadmissible. There were in all 28,274 persons paying revenue against 27,996 in 1891-92. Of this number 504 persons defaulted in respect of Rs. 1,00,381 and coercive processes of various kinds were issued. In 1891-92 the number of defaulters was 132 and the amount due by them was Rs. 25,060. Considering the prevailing low market rates for paddy in the year of report the promptitude in collections reflect great credit on the Deputy Commissioner (Mr. Fraser) and the other officers engaged in the revenue administration of the district. Processes against the property of defaulters increased in number from 119 to 499, but the number of cases in which sales of property were actually ordered fell from 55 to 21. There was also a reduction of 25 to 10 in the number of warrants of arrest. Non-cultivating absentee landlords (chiefly Chetties) are responsible for the large increase in the number of warrants for the attachment of property. They find it to their advantage to defer payment of revenue to the last moment. By this device they are able to obtain interest for their money which more than compensates for the cost of process-fees. These remarks also apply to the collections in the year 1891-92 concerning which apprehensions were expressed by the Chief Commissioner that the people must have been harassed by process to compel them to pay up their dues promptly. The Financial Commissioner agrees with the Commissioner in thinking that Mr. Fraser is justified in believing that the people were not in any way harassed, and that the fears expressed in paragraph 15 of the Chief Commissioner's resolution on the Revenue Administration of Burma for 1891-92 were groundless. One of the most contumacious defaulters was a non-cultivating landlord who was formerly a thugyi in the district. This man held out till the day of sale and paid up just as the sale of his paddy which had been attached was commencing.

29. *Tharrawaddy district*.—The total area assessed to revenue was 363,816 or 8,307 acres more than in 1891-92. Owing to the absence of drought to which, in certain parts, this district is occasionally liable the area left fallow fell from 28,240 acres or 7.94 per cent. of the total assessed area to 13,751 acres or 3.78 per cent. in the year of report. But of this area only 2,487 acres were assessed at the fallow rate of 2 annas per acre; the remainder was assessed at full rates because the claims to fallow assessment were inadmissible under the rules. At the present rate of increase in cultivation the area available for the plough may be expected to be exhausted in a few years. The holdings average 5.43 acres, and they are just what an ordinary cultivating family can manage without recourse to hired labour. The tenant class has somewhat increased, but owing to diminished profits rents have taken a downward tendency. Remissions have been largely reduced, the figures during the past two years being Rs. 9,315 and Rs. 181 respectively. At the beginning of the year a sum of Rs. 1,076 was outstanding, of which Rs. 619 were remitted and the balance Rs. 457 collected during the year of report. The net current land revenue demand was Rs. 6,35,156. This sum, with the exception of Rs. 81, was collected by the 31st March. Three circles were brought under the ywathugyi system of collection which was a decided success; the entire revenue having been collected by the headmen, with the exception of Rs. 19-9-0 by the end of March.

The number of land-owners paying revenue was 67,015, of whom 464 defaulted in respect of Rs. 6,031. For the recovery of this sum 302 warrants of arrest were issued and 151 persons were actually arrested; 264 processes for the attachment of property were granted, but in 96 cases only was the distrained property actually sold. In the previous year there were 170 defaulters to the extent of Rs. 1,525; 94 arrests were ordered and 33 persons were actually seized. Processes for the attachment of property were issued in 76 cases and in 44 cases sales of property actually took place. Four Deputy Commissioners held charge of this district in succession. It was fortunate that no change of officers took place during the collecting season and much credit is due to Mr. Hall, the last

Deputy Commissioner, for organising and bringing to a successful issue the scheme for the collection of land revenue by village headmen introduced for the first time in three circles of the district.

30. *Prome district*.—The assessed area in 1892-93 was 312,907 acres or 4,658 acres less than in 1891-92. The average size of the holding is only 3·21 acres per cultivating family and the incidence of taxation is Rs. 3·36 per family. Tenants are not numerous. They form just 2½ per cent. of the peasantry, but in order to make their labour remunerative they are obliged to cultivate a much larger area of land than peasant proprietors. The average size of tenant holdings is nearly double the area owned by landholders, and the average rent paid by them is Rs. 6·08 per acre, while the revenue charged by Government is slightly over a rupee per acre. The landlords thus make a profit of Rs. 5 on every acre of land leased to tenants. The whole area left for the plough is estimated at nearly 300,000 acres. Every inducement should be given to the tenant class to accept direct engagements with the Government. Fallow land has been considerably reduced, from 31,360 acres in 1891-92 to 23,541 acres in the year under report. A proportion of 7·52 per cent. of current fallows to total assessed area is large even for a district like Prome. Remissions were petty, the amount written off being Rs. 40 against Rs. 1,307 in 1891-92. At the commencement of the year there was outstanding a sum of Rs. 6,051. Of this Rs. 955 were remitted and the balance recovered during the year. The net current demand was Rs. 3,27,626, of which Rs. 3,22,130 were collected and there remained outstanding at the close of the year a sum of Rs. 5,496 due by persons who had left the district and against whom proceedings for recovery had not been completed. Collections were on the whole easy and punctual, but with an exceedingly large number of peasant proprietors (97,589) owning small holdings it was not possible in many cases to secure payment without recourse to coercive measures, 1,333 persons defaulted in respect of Rs. 4,506 against 307 persons and Rs. 1,416 in 1891-92. Warrants of arrest were found necessary in 396 cases and 361 arrests were actually made against 85 warrants without a single arrest in 1891-92. Attachments of property were ordered in 474 cases and sale of property was actually made in 463 cases against 227 attachments and 83 sales respectively in the previous year. The property attached in almost every case consisted of land which had to be purchased by thugyis on behalf of Government in default of other purchasers.

31. *Thóngwa district* — The assessed area rose from 584,311 acres in 1891-92 to 709,537 acres in 1892-93, showing an increase of 125,226 acres or 21·43 per cent. The rate of progress in cultivation is very marked, and the number of applications for grants of land is so large and increasing that difficulty is felt in disposing of them. The Financial Commissioner found a large number of applications pending for nearly two years. The partition of the district into two charges has come none too early.

Irrawaddy division

The fallow land aggregated 9,960 acres or 16,733 acres less than in the previous year and was 1·40 per cent. of the total area assessed to revenue. There were no arrears outstanding from 1891-92. The Revenue officers were thus able to devote their attention to the collection of the current demand amounting to Rs. 16,24,929, of which Rs. 3,806 were remitted owing to destruction of crops by floods in the Yandoon and Inléja circles. In 1891-92 the demand was Rs. 12,99,692 and the remissions were Rs. 696. The greater portion of this enormous increase in revenue was due to three circles having been brought under settlement.

The whole of the net current demand was realized by the 31st March, and credit is due to the Deputy Commissioner, Mr. Courneuve, and to the officers under him for this result.

The average size of holdings was 12·12 acres and the average revenue payable by each cultivating family was Rs. 27·75. Of the total area assessed to revenue, 126,097 acres were held by 5830 tenants. The number of tenants has diminished by 530, but the area held by them has increased by 12,757 acres. The rents paid have slightly fallen and are now on a par with those prevailing in the Pegu district.

Notwithstanding the enhanced rates due to settlement and the prevailing low prices for paddy, defaulters were less numerous than in the previous year, and the revenue in arrear was trifling. In 1891-92 four hundred and seventy-one persons were proceeded against for the recovery of Rs. 1,06,359. In 1892-93 the number of defaulters was 292 and the sum in arrears was Rs. 16,780. A smaller number of warrants of arrest was issued, but the number of persons actually arrested increased from 93 to 99. Attachments of property were resorted to in 237 cases against 164 in the previous year, and the number of cases in which sales of property took place rose from 4 to 30. The Officiating Commissioner appears to think that the measures adopted for the recovery of arrears of revenue pressed somewhat severely on the tax-payers. There is, however, no evidence that such has been the case. And, from facts which have come under his observation during the year, the Financial Commissioner is unable to agree in Mr. Weidemann's opinion.

32. *Bassein district.*—There has been an increase of 33,029 acres or 5·20 per cent. in the area under assessment in 1892-93 compared with the preceding year, the figures during the two years in question being 668,358 and 635,329 acres respectively. This increase is due partly to the operations of the supplementary survey which superseded the thugyis' faulty measurements, and partly to lands granted, with terms of exemption, having come under assessment for the first time. The current fallow area has remained almost stationary. It appears too large; it amounts to nearly 17 per cent. of the total area assessed to revenue. The Deputy Commissioner has given no reason for allowing so large an area to be assessed at the privileged rate of 2 annas per acre. More than a million and three quarters of arable land are still available for cultivation and yet the tenant class is on the increase. In 1891-92 there were 5,066 tenants cultivating 73,890 acres of land on which an average rental of Rs. 5·53 per acre was paid. In 1892-93 there were 5,126 tenants paying rent on an average at Rs. 4·69 per acre for 80,419 acres held by them. The holdings cultivated by tenants average 15·69 acres, while those held by landowners do not exceed 11·75 acres. No remissions were granted and the whole of the current demand, amounting to Rs. 9,90,686, was realized within the year of assessment. The number of revenue-payers has risen from 54,722 to 56,885, but the average incidence per head has remained unaltered at Rs. 17. A slightly larger number of persons became defaulters, and coercive processes of all kinds aggregating 133 were issued against 125 in 1891-92. Warrants of arrest were issued and executed in 49 cases against 114 warrants and 85 arrests in the previous year, attachments of property were issued in 84 cases, and in three cases sales of property were actually enforced. In 1891-92 there were 11 warrants for the attachment of property, but there were no sales. No complaints were made of severity in the collection of revenue.

33. *Henzada district.*—The area assessed and the gross land revenue demand thereon were 436,206 acres and Rs. 7,54,959 respectively. The corresponding figures for the previous year were 408,945 acres and Rs. 7,13,364. The increase in area and revenue is partly owing to grants falling under assessment, and partly to kaing cultivation being included in the return for 1892-93. The kaing revenue should not be demanded before the 1st April and should then be credited to the year commencing from that date. The decrease in fallow area from 13,880 to 10,795 acres is satisfactory. Most of the fallows were in the Lemyethna, Okpo, and Kanaung townships which are not protected by embankments. The tenant class is unusually numerous and is recruited largely from immigrants from Upper Burma. The average size of peasant proprietary holdings is about 7 acres. This area is none too large for an ordinary agricultural family, but rents, though somewhat reduced, are still high in comparison with those current in other districts. Tenancies were held by 8,876 persons paying on an average Rs. 6·70 per acre, while in the neighbouring district of Bassein the rents were not on the average higher than Rs. 4·69 per acre. The area cultivated by tenants was 81,227 acres compared with 75,387 acres cultivated in 1891-92 by 7,830 tenants. There were no arrears outstanding from the previous year and

no remissions. No difficulty was experienced in the collections, and the ~~entire~~^{entire} revenue demand was promptly paid by the end of the year. The number of persons who were in arrears was 263 against 153 in the previous year. The increase is due to cultivators holding out for higher prices and consequently not being in sufficient funds when the revenue payments became due. Seventy-six persons were actually arrested; in the previous year the number was 129. There were 122 attachments of property, but only 10 sales. In 1891-92 there were 124 attachments and one sale. The year was one of steady progress, and the Deputy Commissioner, Colonel Butler, deserves credit for this result.

34. *Thayetmyo district*—The figures dealt with in this report relate to the Lower Burma portion of the district to which the Lower Burma Land and Revenue Act, 1876, and the Rules thereunder apply. The total area assessed to revenue was 120,418 acres and the revenue demand thereon was Rs. 1,14,514. In 1891-92 the assessed area was 122,991 acres and the demand Rs. 1,10,511. The decrease in area is attributed to the exclusion of kaing cultivation. Owing to a reduction in the fallow area from 18,000 to 12,000 acres there has been a slight advance in the revenue demand. This was owing to the early rains being plentiful. Of the total demand Rs. 1,053 were remitted against Rs. 7,580 in the previous year. A sum of Rs. 518 was outstanding from 1891-92. This with the net current demand raised the amount for collection to Rs. 1,13,979, of which Rs. 1,04,114 were realized, leaving Rs. 9,865 in arrear at the close of the year. The Financial Commissioner is aware that every district has its own difficulties, but he concurs with the Commissioner in the opinion that energy was wanting in this district. The number of revenue-payers is no doubt large, but it is not larger than in Prome. Tenancies in this district are comparatively small and the rents paid by them are excessively high; the prevailing rates being twice as heavy as those current in Prome where the conditions are almost alike. The number of defaulters has largely increased from 91 to 713, but it is satisfactory to find that not a single sale was necessary although, 713 attachments of property were made. In the previous year 49 attachments were made, and one sale took place. The Financial Commissioner is unable to agree with the Deputy Commissioner in his opinion that the people are badly off. The standard of comfort may not be so high as in other districts, but the land revenue does not press heavily on them.

35. *Amherst district*.—The total assessed area was 463,498 acres, being 21,011 acres or 4.75 per cent more than in 1891-92. The gross demand was Rs. 8,16,063 against Rs. 7,51,720 in the year before. The increase both in area and revenue is due to extension of cultivation and to a reduction in the fallow assessed area. Of the gross demand Rs. 1,722 were remitted on account of damage to crops by sea-water, a portion of the outstanding revenue of the previous year was also remitted. Deducting these the net sum for realization was Rs. 8,16,833, of which Rs. 8,14,428 were collected, leaving a sum of Rs. 2,405 outstanding at the close of the year. Of this a sum of Rs. 1,442 was revenue embezzled by the Thugyi of Kyaikparan recoverable in monthly instalments from two Myoóks through whose neglect the embezzlement had been possible. The coast line of Amherst is subject to invasions of sea-water and the plains of Mudón and the surrounding country are inundated year after year. Thus large areas are left uncultivated. In 1891-92 fallow land aggregated 56,886 acres. In the year of report it was 42,004 acres or 9.06 of the total assessed area. The average size of holdings is 6.39 acres and the average amount of revenue payable by each landholder is Rs. 11.25. There was no difficulty in collecting the tax, but owing to the late submission of revenue-rolls from frontier circles the whole of the demand could not be realized during the year. The strictness with which collections were made in the past two years has, however, had a wholesome effect. In 1891-92 there were 282 persons against whom proceedings were found necessary for the recovery of Rs. 23,215. In the year of report there were 250 defaulters in a total sum of Rs. 8,984. To effect recovery 131 warrants against the person were issued and 20 arrests were actually made against 68 war-

raints and 48 arrests in 1891-92. The number of attachments of property fell from 239 to 119 and sales were made in 18 cases. No sales had been made in the previous year. The system of collection of revenue through the agency of ywathugyis was introduced for the first time in this district in the Zaya township. Considerable difficulty was experienced and the active co-operation of the Township Officer Maling Ngwe Kaing was found necessary to make the experiment a success.

36. *Tavoy district.*—The assessment in this district fell from 85,243 acres in 1891-92 to 84,476 acres in 1892-93. The whole of the decrease occurred under taungya cultivation and is due to the bad harvests in the previous year which prevented the Karens from continuing their operations on the same scale as heretofore. Notwithstanding this shrinkage in area there has been a slight increase of Rs. 1,163 in the revenue demand, the assessment during the past two years being Rs. 1,36,248 and Rs. 1,37,411, respectively. This increase is due to a smaller area having been assessed at fallow rates. In 1891-92 the fallow area was 1,662 acres, whereas in the year of report it was 1,109 acres. Remissions to the extent of Rs. 2,815 against Rs. 513 in 1891-92 were granted on account of damage to crops from various seasonal causes. Seven circles were under the ywathugyi system and except in the Karen villages the scheme was successfully administered. The drawback in the case of Karen ywathugyis is that they are often unacquainted with the Burmese language, and this necessitates the employment of translators for the purpose of rendering their assessment-rolls into Burmese and communicating orders in their vernacular. Captain Pritchard who succeeded Colonel Jenkins left remission cases in a very backward state and much labour was thrown upon Captain Cronin in clearing off the arrears which should have been disposed of by his predecessor. The net current demand amounting to Rs. 1,34,596 was realized in full by the 31st March. Processes against 232 persons had to be issued for the recovery of Rs. 532 compared with 177 persons for Rs. 802 in 1891-92. The number of attachments of property was nearly the same, the figures for the past two years being 67 and 68 respectively, but there were 95 sales compared with 61 in 1891-92. The average size of holdings in this district was 2½ acres and the average revenue payable thereon was Rs. 4. Captain Cronin tackled his work in this district with his usual vigour.

37. *Mergui district.*—The total area assessed to revenue was 60,140 acres, being an increase of 888 acres or 1½ per cent., with a gross demand of Rs. 1,01,301, or an increase of Rs. 2,550. The area left fallow in 1892-93 is slightly less than half of what it was in 1891-92. There were no outstandings of revenue at the commencement of the year and no remissions in 1892-93 against Rs. 297 in the year before, and the whole of the current demand was realized by the 31st March without recourse to coercive measures. In seven circles the collections were made through the agency of ywathugyis, and in every case the whole of the revenue was realized by the end of February and incorporated in the accounts of the treasury. The average size of holdings in Mergui is small, being 3.42 acres to each landholder, and the incidence of taxation per head is Rs. 5.76. The population of the district is extremely sparse and the agricultural inhabitants form a little over 16 per cent. of the total population. Nearly two millions of acres of arable land are still available, but without ready means of communication with the chief centres of trade the same progress in cultivation which is visible in other districts cannot be expected in Mergui. A large portion of the population is engaged in the fishing and mining industries for which this district is noted, and the recent opening of the mother-of-pearl business and the impetus given to tin-mining have given a stimulus to non-agricultural pursuits. The Financial Commissioner, when on inspection, found the Deputy Commissioner, Mr. Batten, thoroughly up to his work. He managed his collections well notwithstanding the great difficulties of communication.

38. *Toungoo district.*—The total area assessed was 89,032 acres against 89,002 in the year before. The gross demand fell off by Rs. 433, the assessments during the past two years being Rs. 93,793 and Rs. 93,360 respectively. Considering that in the year of report no land was left fallow, against an area of 1,672 acres assessed at the 2-anna fallow rate in 1891-92, it is difficult to understand why there has been a shrinkage in revenue. A sum of Rs. 263 was

remitted against Rs. 106 in the previous year, and the net demand for realization was, for the fourth year in succession, collected and paid into the treasury by the 31st March. Only two persons defaulted in respect of Rs. 275 against none in the preceding year, and payment had to be enforced by attachment and sale of the property distrained. The village headmen system for the collection of revenue was in force in four circles, in one of which the scheme has been in operation for three years and in another for two years, and has worked smoothly.

39. *Shwegyin district*.—The total area assessed was 238,968 acres, of which 2,920 acres were fallow land. Compared with the past year there has been an increase of 18,971 acres in the area assessed and a decrease of 2,290 in the fallow area. The gross demand was Rs. 3,48,131, or an increase of Rs. 31,453. At the commencement of the year there was an outstanding balance of Rs. 458. A sum of Rs. 55 was remitted against Rs. 1,114 in 1891-92. The net demand for realization was thus Rs. 3,48,534, of which Rs. 3,48,363 were collected, leaving a small sum of Rs. 171 in arrear at the close of the year. The balance was remitted by the Deputy Commissioner, but held over for confirmation by the Financial Commissioner under the rules. Practically, therefore, the whole of the collectable demand was realized within the year of report. The village headmen system was at work in 11 circles, and, according to the Deputy Commissioner's showing, there has been a direct saving of Rs. 2,733 by the new scheme. The success in carrying this measure through, under difficulties which an experiment of the kind necessarily involves, is due wholly to the energy shown by the late Deputy Commissioner, Mr. D. Wilson, and does him credit. The promptitude with which payments of revenue were insisted upon has had a good effect on the district. In 1891-92 253 persons were in arrear to the extent of Rs. 3,620. In the year of report the sum in arrear was Rs. 754, payable by 105 defaulters, against whom warrants of arrest had to be issued; and 62 persons were actually arrested before payments were made. In the previous year there were 189 warrants and 158 arrests, besides 64 attachments of property. No sales were made either in 1892-93 or in the year before.

40. *Salween district*.—There has been an increase of 1,849 acres in the area assessed and Rs. 1,165 in the gross demand. Sixty-eight acres of land were left fallow, but there were no remissions. Owing to the outbreak of smallpox collections were delayed and there was outstanding on the 31st March a sum of Rs. 290; of which Rs. 37 were remitted and the remainder collected after the close of the year.

GENERAL REMARKS ON THE ADMINISTRATION OF THE LAND REVENUE.

41. There has been a decided improvement in the conduct of land revenue business. More attention is now paid to the preparation and checking of revenue rolls, and Revenue Officers of all grades are alive to the importance of collecting the revenue with promptitude. Areas left fallow on insufficient grounds are not allowed to escape payment of the full rates and claims for remission are, as a rule, carefully scrutinized by responsible officers before they are submitted to the Financial Commissioner for sanction. Mr. Smeaton trusts that the same vigilance which has been shown in the administration of the land revenue during the past two years will be continued in the future. There are, however, several points on which improvement is very desirable.

Lands held under grants with periods of exemption are frequently allowed to remain unassessed after expiry of the terms of exemption.

The Directions to Revenue Officers concerning supplementary survey are frequently neglected, resulting sometimes (as in Bassein recently) in extensive frauds on the Government.

In some districts the Revenue Officers from the Deputy Commissioner downwards perform their duties in disposal of land cases, especially applications for grants, most perfunctorily. Their proceedings are sometimes hardly intelligible, many of their orders are illegal, and the records are frequently in great confusion.

Preparation of the statistical tables connected with the land revenue section of the Administration Report appears to be left entirely or almost entirely to

Clerks. Internal evidence proves to the Financial Commissioner that the Deputy Commissioner as a rule does not check them, and no attempt appears to be made by Commissioners to test the accuracy of the figures submitted by Deputy Commissioners.

This is the first year in which the Provincial tables have been compiled in this office direct from district returns. The Financial Commissioner finds that there was scarcely a single statement which could be accepted without further reference of some sort to the preparing officer. Errors were legion; in some cases statements were sent in instalments, and most Commissioners omitted to send their returns of cases heard on appeal. The Financial Commissioner trusts that the mention of this will prevent a repetition of similar neglect in future. Each Deputy Commissioner should be required, when sending statistical statements to the Commissioner, to certify over his own signature that they are complete and that the figures have been personally checked by him. Until this is done the Commissioner should refuse to transmit the statements to the Financial Commissioner, and the names of the officers responsible for the delay should be reported.

CAPITATION-TAX:

42. According to the census of 1891 the total male population of Lower Burma numbered 2,462,296 persons. Excluding towns in which land-rate in lieu of capitation-tax is applied the male population of Lower Burma subject to capitation-tax numbers 2,251,794 persons. The number of persons below the age of 15, and those of the age of 60 and upwards, together make 1,048,486. Assuming that the number of persons between the ages of 15 and 17 represents three-fifths of the total number between the ages of 15 and 19 as given in the census returns the number of persons of 15 years and upwards exempt from capitation-tax is 136,892. Besides these there were 39,166 office-holders, cripples, religious teachers, pensioners, prisoners, new settlers, and others exempted under the rules. Eliminating these, there were in all 1,027,250 persons liable to capitation-tax, of whom 944,833 persons were actually assessed.

Compared with the past year a considerable improvement has been made in bringing to account a large portion of the population who year after year escape taxation. The Financial Commissioner trusts that the registers of capitation-tax which thugyis are required to maintain are checked and that any important variation between their figures and those of the census is satisfactorily explained. Of the total number of persons assessed to capitation-tax in the year of report, 714,958 or 75.67 per cent. were agriculturists. The remainder, 229,875 or 24.33 per cent. belong to the non-cultivating classes. The proportion of agriculturists to non-agriculturists is slightly higher than in 1891-92, or in the year previous, and is due no doubt to the immigration of field labourers from Upper Burma under the stimulus given to paddy cultivation by the high prices of 1891-92.

The gross demand on account of 1892-93 on persons liable to the tax amounted to Rs. 38,49,255 against Rs. 37,28,372 in 1891-92. The increase in the number of persons assessed was 31,721 or 3.17 per cent. and in the demand Rs. 1,20,883 or 3.24 per cent. The number of persons holding exemption tickets slightly decreased from 100,143 in 1891-92 to 97,943 in the year of report. Of this number more than 50 per cent. were old men. It is singular that in the Kyaukpau district not a single religious teacher was exempted, and that in the same district the number of aged men holding exemption tickets was suddenly reduced by 2,721. The Kyaukpau district frequently offers surprises, but these two singular facts require explanation. The Commissioner's attention is drawn to this. The large increase of cripples in Salween from 24 to 1,078 also needs explanation, and the Commissioner of Tenasserim is requested to furnish it.

The remissions granted in the year of report amounted to Rs. 20,040, of which Rs. 625 were outstandings from 1891-92. The net demand after deducting remissions was Rs. 38,29,840. The whole of this, with the exception of a small balance of Rs. 13 in the Prome district, was collected within the year. This is satisfactory when it is remembered how troublesome the collection of the tax is. To secure due payment 9,979 notices and 6,252 warrants against 1,835 persons were found necessary for the recovery of arrears amounting to

Rs. 50,018. In 1891-92 the corresponding sum in arrear was Rs. 63,030 recoverable from 4,982 defaulters, against whom 5,826 notices and 5,702 warrants had to be issued. Three thousand and thirty-three persons were actually arrested in the year of report and 54 were committed to jail against 2,188 arrests and 22 committals in 1891-92.

43. *Akyab district.*—The total number of persons assessed to capitation-tax was 89,597 with a resulting demand of Rs. 3,61,196. The corresponding figures in 1891-92 were 87,515 persons and Rs. 3,53,325. There was thus an increase of 2,082 or 2·38 per cent. in the number of persons assessed and Rs. 7,871 or 2·23 per cent. in revenue demand. Of the total number paying the tax 69,671 were married couples against 68,442 in 1891-92, the remainder being single men. Remissions amounting to Rs. 1,084, payable by 270 persons, were granted against Rs. 582, payable by 150 persons, in the year before. The increase in taxation is due partly to natural causes and partly to immigration. The net current demand, amounting to Rs. 3,60,112, was realized in full with less resort to coercive measures than in the year before.

44. *Northern Arakan district.*—The tax in this district is collected as tribute and is charged at the rate of Re. 1 per head. There was an increase of Rs. 248 during the year and 484 persons were exempted as against 477 in 1891-92.

45. *Kyaukpypu district.*—Unlike other districts, Kyaukpypu pays more capitation-tax than land revenue. The number of persons assessed to the tax rose from 37,002 to 39,226, with a resulting rise of revenue from Rs. 1,60,947 in 1891-92 to Rs. 1,66,316 in 1892-93. This is attributed partly to immigration from Upper Burma owing to the scarcity there, but mainly to more careful preparation of the assessment-rolls. Remissions, aggregating Rs. 1,675, were granted against Rs. 1,281 in the previous year. The collection of the tax from natives of India resident in this district is particularly difficult, and the difficulty is due, not to their poverty, but to their reluctance to pay a tax to which they are not subject in India. Second to the Indians the Arakanese are reluctant and dilatory payees. The Deputy Commissioner of Kyaukpypu, Mr. David Wilson, who at the Financial Commissioner's request specially enquired into the cause of backwardness in payment in the district, reports having been assured "that nearly every Arakanese who gave trouble with his capitation-tax was a man who was without visible means of subsistence, and for that matter could be dealt with under section 109 of the Criminal Procedure Code," and remarks as follows: "This seems correct, and, if so, it is conclusive as to their poverty, and the majority of them are probably consumers of opium, which, together with the natural circumstances of the district, goes far to explain their poverty." The Financial Commissioner is not quite satisfied that the Deputy Commissioner is justified in this opinion, and further investigation is being made. The Commissioner should endeavour to get at the truth, for, if the facts be as reported, the district is in a bad way. In 1891-92 out of 37,002 persons paying the tax, processes were found necessary in the case of 1,588 who had defaulted in respect of Rs. 7,855; 219 notices and 1,660 warrants of all kinds had to be issued, and 14 persons were actually imprisoned before the tax was paid. In the year of report the number of defaulters was 777 and the revenue payable by them Rs. 4,107. For the recovery of this sum 355 notices and 789 coercive processes were found necessary. The very large reduction in the number of persons exempted from the payment of the tax, namely, from 5,058 in 1891-92 to 1,699 in 1892-93 is remarkable.

46. *Sandoway district.*—The gross demand amounted to Rs. 64,167, being an advance of Rs. 3,210 on the previous year. The total number of persons assessed was 17,847, of whom 12,997 were agriculturists. Part of the increase is due to the addition of the revenue from the Gwaletya circle transferred from the Bassein district. Of the total sum assessed, Rs. 930 were remitted together with a sum of Rs. 48 outstanding from 1891-92, and the balance (Rs. 63,237) realized in full by the 31st March. The number of exemption tickets issued during the year was 247 against 200 in 1891-92, but the total number of persons enjoying

exemption tickets fell off by 329. Sixty-four arrests were made against 117 in the year before and in one case attachment of property was ordered.

47. *Hanthawaddy district*.—The total number of persons assessed was 62,545, of whom 41,355 were agriculturists. The Deputy Commissioner makes out that the number of peasant proprietors paying the tax has been steadily declining during the past three years. The number of field labourers has remained stationary, but there has been a large proportionate increase in the number of non-agriculturists. The gross demand in the year of report was Rs. 2,62,245, of which Rs. 1,430 were remitted. In 1891-92 the corresponding figures were Rs. 2,56,413 and Rs. 898 respectively. The whole of the net demand was punctually collected within the year, but a larger number of coercive processes were rendered necessary than before. Two hundred and fifty-seven exemption tickets were granted during the year, chiefly to old men.

48. *Pegu district*.—The total demand for the year was Rs. 2,99,826, assessed on 74,711 able-bodied males, of whom more than 50 per cent. were hired labourers. Remissions aggregated Rs. 962, and the whole of the net current demand was collected by the 31st March with less trouble or friction than in the preceding year. The assessment-rolls were satisfactorily checked by Subdivisional and Township Officers. Persons exempted as "religious teachers" show a large increase. Under this category are included póngyis or Buddhist monks, who are generally numerous in wealthy localities.

49. *Tharrawaddy district*.—The increase in the number of persons assessed (3,839) and in the gross demand (Rs. 13,875) are satisfactory, and are attributed partly to natural causes and partly to a closer supervision exercised over thugyis in the preparation of their assessment-rolls. Remissions increased by Rs. 1,740. A considerable number of the remissions were due to poverty. The bulk of the tax-payers are peasant proprietors and generally the collection of the tax was easy.

50. *Prome district*.—The number of persons assessed has been steadily declining. The Deputy Commissioner attributes the decline to the migration of cultivators and others to the districts of Thóngwa, Pegu, and Tharrawaddy. The gross demand for the year was Rs. 2,84,444, of which Rs. 4,740 were remitted. With the exception of Rs. 13, the whole of the net current demand was realized within the year. One thugyi was prosecuted for embezzling capitation revenue and was convicted. He reported an exaggerated number of absconders and collected the tax from the surplus (the false over the true absconders) on his own account by means of blank capitation-tax tickets in his possession. The number of exemption tickets current in the year of report fell off by 310. This is due to the reduction in the strength of the punitive police force by 178 and to the removal by death of a number of old men.

51. *Thóngwa district*.—There has been a satisfactory increase in the number of persons brought under assessment, the total on the rolls being 103,763 compared with 96,835 in the previous year. The revenue demand as a consequence showed an improvement of Rs. 24,858. Remissions aggregating Rs. 430 were granted against Rs. 1,617 in 1891-92, and the whole of the net current demand (Rs. 4,37,563) was paid punctually within the year. The bulk of the tax-payers were cultivating land-owners. Considering the size of holdings, the number of field labourers (16,144) is comparatively small. Rupees 8,988 were in arrears and for the recovery of this sum a larger number of processes than before were found necessary. Thirteen persons were actually committed to jail for contumacious default.

52. *Bassein district*.—The total demand for the year was Rs. 3,59,783, of which Rs. 640 were remitted. In 1891-92 the demand was Rs. 3,48,525 and the remissions Rs. 363. The increase is not so large as in the previous year. The Commissioner (Mr. Weidemann), who was Deputy Commissioner of the district at the time, appears to think that but for the neglect of the Yegyi thugyi the result would have been better. The number of persons holding exemption tickets was much larger than in 1891-92. It is proportionately larger than in the adjoining district of Thóngwa and requires more careful scrutiny. The whole of the net

current demand, amounting to Rs. 3,59,143, was realized with less difficulty than in the previous year. Eighty-eight persons were in arrears against 141 in 1891-92, and the sum defaulted fell from Rs. 1,610 to Rs. 1,377.

53. *Henzada district*.—There was a fairly satisfactory increase of 2,232 persons in the number assessed and Rs. 8,491 in the gross demand. Rupees 577 outstanding from the previous year were remitted in addition to Rs. 239 on account of the current demand. The balance, Rs. 4,11,639, was collected by the 31st March. The number of persons exempted from payment of the tax was, in comparison with other districts, out of proportion to the total number of tax-payers. Defaulters too were much more numerous than in the preceding year, but less recourse was had to coercive processes.

54. *Thayetmyo district*.—There was a decrease of Rs. 1,741 in the number of persons assessed and of Rs. 5,717 in the gross demand. Remissions were larger by Rs. 499 than in 1891-92, and the net demand fell off from Rs. 1,33,542 to Rs. 1,27,326. The Deputy Commissioner attributes the falling off to the migration of the people, owing to a succession of bad harvests and to the stoppage of permits for catch-boiling. All this may, as the Commissioner states, be possibly true, but some account of the testing of the rolls by Revenue Officers would have been interesting. For a small district like Thayetmyo, the number of persons exempted from the tax appears unduly large. Collections were difficult owing, it is said, to the poverty of the people. In 1891-92 152 persons were in arrears and 94 coercive processes of all kinds were issued. In the year of report there were no less than 992 defaulters against whom 993 warrants were issued, 24 persons were actually committed to jail and sale of property was ordered in one case.

55. *Amherst district*.—There has been a marked increase in the proceeds of the capitation-tax in this district. In 1890-91 the increase in gross demand amounted to Rs. 3,937. In 1891-92 (the year of the census) the improvement was Rs. 16,885. In the year of report there was an increase of Rs. 16,286, the number of persons assessed having risen from 72,526 in 1890-91 to 75,523 in 1891-92, and to 79,180 in the year of report. This improvement is due in great measure to the operations of the Settlement Department which followed the census of 1891. One hundred and sixty-four villages were tested with the result that an additional demand of Rs. 3,089 was made over and above the thugyis' figures. The number of villages checked is still inadequate. The Financial Commissioner looks to the Commissioner to take steps to ensure that Subdivisional and Township Officers do not fail in this important part of their duty. The gross demand amounting to Rs. 3,32,402 was assessed on 58,507 married couples and 20,018 single persons at rates varying from Rs. 5 and Rs. 2 on married couples and Rs. 2-8-0 and Re. 1 on single men. The amount of tax remitted was Rs. 242 as against Rs. 572 in the preceding year, and the balance for collection stood at Rs. 3,32,160, the whole of which was realized punctually before the close of the year. Of the total number assessed 420 persons defaulted in respect of Rs. 1,562 against 385 and Rs. 5,815 respectively in 1891-92. Sales of property were resorted to in 14 cases and 77 defaulters were actually arrested. In 1891-92 the number of sales was 1, and the number of arrests 250. These results are satisfactory and show that notwithstanding a fall in the price of paddy the people were sufficiently well off to meet their demands.

56. *Tavoy district*.—The revenue in this district is almost stationary. The Financial Commissioner fears that the checking of the thugyis' rolls is not attended to by Subdivisional and Township Officers. The Deputy Commissioner should insist on subordinate officers doing their duty in this respect. It would appear that the checking is confined to the Akunwun's office. Any mere office testing of the kind is useless. Of the total demand, amounting to Rs. 65,377, a sum of Rs. 107 was remitted, leaving Rs. 65,270 for realization. In 1891-92 the figures were Rs. 64,762, Rs. 182, and Rs. 64,580 respectively. As in the preceding year, the whole of the net current demand was collected by the 31st March. It is remarkable that out of the 14,239 agriculturists assessed to the tax, no less

than 9,365 were field labourers. The number of persons holding exemption tickets was 4,026, of whom 287 received tickets in the year of report.

57. *Mergui district*.—The total number of persons assessed to capitation-tax was 17,158, of whom 12,237 or 71·32 per cent. were agriculturists. In 1891-92 the number of assesseees was 16,545, of whom 12,191 or 73·68 per cent. were cultivators. The gross demand was Rs. 43,205 against Rs. 41,750 in 1891-92. Remissions increased from Rs. 240 to Rs. 324. The greater part of the remissions were given in Maliwun, where, owing to the migratory nature of the people, collections are difficult. The net demand was collected in full without recourse to a single coercive process, a result which is creditable to the Deputy Commissioner, Mr. Batten.

58. *Toungoo district*.—There was an increase of 716 in the number of persons assessed and Rs. 24,320 in demand. Deducting remissions, the net sum for realization rose from Rs. 93,188 to Rs. 1,17,375. The full amount of the tax was collected within the year without any hitch, except in 29 cases, in which notices were found necessary. For two years in succession recovery has been effected without recourse to coercive measures. The assessment-rolls were, under the orders of the Deputy Commissioner, carefully checked by Subdivisional and Township Officers.

59. *Shwegyin district*.—There was an increase of 3,588 in the number of persons brought on to the rolls and Rs. 14,156 in demand. The number of field labourers and non-agriculturists paying the tax has largely increased and is double of the number in 1891-92. Deducting remissions, the net demand for collection was Rs. 1,65,083, the whole of which was punctually realized within the year. In the process of recovery 3 persons were committed to jail against 11 in the previous year. The assessment-rolls were satisfactorily scrutinized and there was a decrease of 123 in the number of persons exempted from the tax.

60. *Salween district*.—One hundred and thirty-three persons were brought under assessment for the first time during the year, with a resulting increase of Rs. 308 in demand. A sum of Rs. 20 was remitted against Rs. 41 in 1891-92. Notwithstanding the prevalence of smallpox, collections were rapid and the whole of the net current demand was paid before the 31st March. There was a large increase in the number of persons holding exemption tickets, chiefly under the head of "cripples." The Deputy Commissioner states that enquiry in regard to this large increase is being made. Apparently the thugyis' assessment-rolls were accepted without sufficient scrutiny. Considering the somewhat marked difference between the figures of 1891-92 and 1892-93 it was the business of the Deputy Commissioner to have either tested the accuracy of the figures himself or to have deputed the Myoök at headquarters to verify them, instead of calling upon the thugyis concerned for an explanation.

LAND-RATE IN LIEU OF CAPITATION-TAX.

61. Land-rate in lieu of capitation-tax is levied in the towns of Akyab, Kyaukpyu, Rangoon, Prome, Bassein, Thayetmyo, and Toungoo. With the extension of the income-tax, land-rate in lieu of capitation-tax has been steadily declining. In 1891-92 the total demand was Rs. 70,848, of which Rs. 360 were remitted, leaving Rs. 70,488 for realization. In 1892-93 the demand amounted to Rs. 70,196. Deducting remissions, the net sum for collection was Rs. 68,121. The large increase in remissions is due to erroneous assessment on persons liable to income-tax in Akyab. The number of persons liable to land-rate increased from 13,208 to 13,414, the incidence per head being Rs. 5·23 compared with Rs. 5·34 in 1891-92. A larger number of notices for the payment of the tax was issued, but fewer persons were proceeded against for recovery. In 1891-92 there were 221 defaulters against whose person or property coercive processes were issued. In 1892-93 the number fell off to 73. Arrests were made in 9 cases against 172 in 1891-92, but, as in the previous year, not a single person was committed to jail. Sales of property in satisfaction of arrears of the tax were made in 15 cases against 21 in 1891-92. There were no outstandings of the tax at the close of the year.

FISHERIES.

62. The revenue under this head is derived from (a) leases of fisheries, the exclusive monopoly of which is usually sold by public auction for periods varying from one to five years, and (b) fees on licenses for the use of particular fishing implements within waters which are not leased fisheries. The bulk of the revenue is derived from leased fisheries and more than one-half of the gross demand comes from the important fishery district of Thongwa in the Irrawaddy division. The total fishery revenue demand during the year of report amounted to Rs. 16,91,881 against Rs. 16,21,131 in 1891-92. There was thus an increase of Rs. 70,750 or 4·36 per cent. compared with a decrease of Rs. 14,376 or '88 per cent. in the previous year. Remissions, aggregating Rs. 1,130, were granted in the Tharrawaddy and Prome districts. Similar but somewhat smaller remissions were sanctioned in these two districts and in Toungoo in 1891-92. Deducting these, the net current fishery revenue demand was Rs. 16,20,756 in 1891-92 and Rs. 16,90,751 in 1892-93. At the commencement of the year a sum of Rs. 19,310 was outstanding. This raised the sum for realization to Rs. 17,10,061, of which Rs. 17,02,710, or 99·57 per cent., were collected, leaving a small balance of Rs. 7,351 in arrears at the close of the year in the Hanthawaddy (Rs. 7,040), Sando-way (Rs. 163), and Amherst (Rs. 148) districts. The subjoined statement gives the particulars of the fishery revenue during the past two years.

	1891-92.		1892-93.		INCREASE OR DECREASE.	
	Number.	Demand.	Number.	Demand.	Number.	Demand.
		Rs.		Rs.		Rs.
(1) Licenses on nets for—						
(a) Inland fisheries	8,378	74,874	9,601	89,016	+1,223	+14,142
(b) Sea fisheries	8,713	1,00,737	6,947	95,033	-1,766	-5,704
Total	17,091	1,75,611	16,548	1,84,049	-543	+8,438
(2) Leases of—						
(a) Inland fisheries	1,476	14,05,914	1,483	14,53,318	+7	+47,404
(b) Sea fisheries including turtle banks.	54	39,606	57	54,514	+3	+14,908
Total	1,530	14,45,520	1,540	15,07,832	+10	+62,312
GRAND TOTAL	18,621	16,21,131	18,088	16,91,881	-533	+70,750

There was a decrease of 543 in the number of net licenses issued during the year of report, but there was an increase of Rs. 8,438 in the revenue demand. This is due to the employment of a proportionately larger number of more highly taxed fishing implements.

The average license value of each net licensed in 1891-92 was Rs. 10·28; in 1892-93 it was Rs. 11·12. It has been represented to the Financial Commissioner that the rates fixed on the different implements in use in Lower Burma are inequitable and press hardly in some districts. In order to remedy this district officers have been invited to compare the existing fees with those current in neighbouring districts and to submit proposals for fixing uniform rates based on a consideration of the size and capacity of each implement employed.

There has been an increase in the number and value of leased fisheries, but the average value of each has remained almost stationary. In 1891-92 it was Rs. 945; in 1892-93 it was Rs. 979.

More attention was paid to the collection of fishery revenue and there was consequently a smaller number of defaulters. In 1891-92 there were 569 persons in arrears against whom process for the recovery of Rs. 4,89,106 was issued. Two hundred persons were actually arrested and sales of property had to be made in 28 cases before the revenue was realized. In 1892-93 there were 237 defaulters, and Rs. 2,50,822 were in arrears; 100 persons were arrested and in 23 cases the property attached had to be sold to effect recovery.

63. Owing to the close attention paid by the Deputy Commissioners of Akyab and Kyaukpyu there has been a very large increase in the fishery revenue of this division. In Akyab the increase (which amounted to 50 per cent. over 1891-92) was greatly due to close watching of thugyis and to better scrutiny of the net licenses issued. In Kyaukpyu the demand was more than double of that of the previous year. The Deputy Commissioner attributes this to the prosecution and dismissal of two thugyis for criminal breach of trust in respect of fishery revenue collected by them. Mr. Leeds's arrangement for collecting the net tax has been given a trial, and the increased receipts show that his plan is effectual. Sandoway is the only district in this division in which there has been a deficit. Fewer licenses were taken out and the number of leased fisheries fell from 15 to 14. There were no remissions and the whole of the demand, with the exception Rs. 163 due in the Sandoway district, was realized within the year without recourse to a single coercive process.

64. There has been a falling off of Rs. 6,165 in the fishery revenue of this division owing chiefly to the deterioration in value of two leased fisheries in the Pegu district and to the exclusion of the final instalment of Rs. 20,113 made payable under the terms of the lease after the 31st March in the Tharrawaddy district. The collections by the Deputy Commissioner, Rangoon, are unimportant. In Hanthawaddy there was a small increase of Rs. 1,483 due to a larger number of net licenses being taken out. The uncollected balance at the close of the year was Rs. 7,040. This amount was stipulated to be paid on the 31st March, but was not realized till after the close of the year. To secure the punctual payment of the fishery revenue the Deputy Commissioner has fixed the 1st March as the date on which the last instalment is in future to be paid.

In the Pegu district, besides the loss in leased fisheries, a smaller number of net licenses were taken out. The Deputy Commissioner was assiduous in requiring lessees to pay up their dues and there were consequently no outstanding. In Tharrawaddy there was a satisfactory increase in revenue on net licenses. Seven new fisheries were sold in the Prome district resulting in an increase of Rs. 486 in the gross demand. The Deputy Commissioner has given no explanation of the reduced receipts on license fees for nets. In Hanthawaddy and Tharrawaddy coercive measures were resorted to in a larger number of cases than in the preceding year. Forty-three warrants of all kinds were issued against 20 defaulters in Hanthawaddy. In the previous year the numbers were respectively 20 and 17. In Tharrawaddy the number of defaulters (8) was less than in the previous year by 3, but 30 coercive processes were found necessary compared to 11 in the year before. In Pegu and Prome particulars of proceedings against fishery revenue defaulters are not given in the prescribed statement, Form No. XXVIII.

The Commissioner of Pegu is requested to instruct the Deputy Commissioners concerned to furnish the required information in future reports.

65. In the Irrawaddy division the bulk of the increase was contributed by Thongwa and Henzada. Thayetmyo was the only district in which there was a deficit. The total increase amounted to Rs. 51,024, of which license fees on nets contributed Rs. 5,582 and leases of fisheries Rs. 45,442. There were neither remissions nor outstanding and, except in Bassein, the collections were made with less difficulty and friction than in the previous year. The Commissioner, Mr. Weidemann, has given some explanation of the increase in Thongwa, and he attributes the improvement in net licenses to more effective supervision and control both of which were wanting in the previous year.

In Bassein the increase (Rs. 1,146) was small. The officiating Commissioner, (who was in charge of the district for almost the whole year), caused special enquiry and report to be made concerning nets, and he is satisfied that Township Officers exerted themselves in checking the issue and the payment of fees. On the other hand sea or damin net tax decreased by Rs. 5,540. Fishermen lost heavily in the previous year when they expected a good haul and so several of them

did not renew their licenses in 1892-93. The large increase of Rs. 29,599 in Henzada is due to the sale of those fisheries the leases of which had expired.

In the Lower Burma portion of the Thayetmyo district a smaller number of net licenses were taken out, but leased fisheries fetched slightly better prices. The Deputy Commissioner appears to think that owing to the low rise of the Irrawaddy the larger description of nets on which higher fees are fixed could not be worked with profit and consequently a smaller number of these implements were licensed. Compared with the past year less difficulty was experienced in collecting the revenue on leased fisheries. As a rule the instalments were more punctually paid. Two hundred and five persons became defaulters against 442 in 1891-92. There were four sales of property (in Henzada) and 90 arrests against 11 and 178 respectively in the year before. In 1891-92 the number of persons paying the tax was stated to be 28,170, whereas in the year of report the number is said to be 5,783. The Commissioner is requested to explain this extraordinary difference.

66. Mergui and Toungoo are the only two districts in this division in which there has been an improvement. Elsewhere there are decreases of greater or less amount. The total demand for the year was Rs. 1,86,207: in 1891-92 it was Rs. 1,75,215. There has thus been an increase of Rs. 10,992, or 6·27 per cent, compared with a corresponding increment of Rs. 16,435, or 10·35 per cent., in the year before. No remissions were granted and the whole of the current demand, with the exception of Rs. 148 in Amherst, was realized by the 31st March.

In the Amherst district the decrease (Rs. 2,893) is due to a considerable reduction in the number of licenses on nets. It would appear that in 1891-92 a large number of persons using the hand-cast net known as the letpyitkun for catching fish for domestic purposes were assessed to the tax. Mr. Eales, the present Deputy Commissioner, states that owing to the action taken in 1891-92, these persons did not use the net in the year of report. The number of licenses on nets for sea fishing has thus fallen from 4,305 to 870 with a corresponding decrease in revenue from Rs. 12,826 to Rs. 4,058. Under other heads of revenue, except turtle banks, there has been a satisfactory increase. The letpyitkun referred to above is not included in the schedule of nets liable to taxation, and the Deputy Commissioner is of opinion that they should not be assessed. The Financial Commissioner awaits the promised reference which the Deputy Commissioner states will be made on the subject. The delay in the collection of the small balance outstanding at the close of the year was due to the change of the residence of the lessee when the final instalment became payable. In Tavoy there are no fresh-water fisheries. Owing to some of the turtle banks having been washed away there was a slight diminution in the fishery revenue of the district. Net licenses showed a fair increase. The Deputy Commissioner's remark that the reduced receipts in fishery revenue are due to want of sufficient supervision by Township Officers is not very clear. The pearling industry has largely augmented the revenue of the Mergui district. Under the orders of the Financial Commissioner and with the approval of the Chief Commissioner the banks were divided into five blocks, one of which was reserved and the rest sold by auction for Rs. 22,250 per annum for three years from the 1st October 1892. The reserved block was intended to be given at a valuation to Mr. Chill who had certain claims to favourable consideration. The Deputy Commissioner, Mr. Batten, misunderstood the Commissioner's orders and granted a license to Mr. Chill for the exclusive monopoly of this block at a rental of Rs. 4,560. This was subsequently rectified and, under the orders of the Chief Commissioner, a lease was granted to Mr. Chill for three years subject to the payment of Rs. 4,560 as agreed to by the Deputy Commissioner for the first year and Rs. 11,000 per annum for the remaining period of the lease. This concession has since, with the permission of the Chief Commissioner, been transferred to a Company formed in Singapore for the purpose of working the pearling industry with improved appliances under European supervision. For eight months (October—May) during which the blocks were worked pearls and mother-of-pearl shells to the value of Rs. 85,000 were extracted. Mr. Smeaton visited Mergui in January

1893 and had an opportunity of meeting several gentlemen concerned in the trade and of seeing how the operations were carried on. Several interesting questions as to the limits of the territorial jurisdiction of the Government of India came up for discussion and various suggestions as to the future working of the banks were made.

The Australian plan of a fixed license-fee per boat or pump with a royalty per ton of shell and free fishing has been decided upon; but as the exclusive monopoly to fish for shells has been granted for three years, this plan has been held in abeyance for the present. Meanwhile, the Government of India has been negotiating with the Australian authorities for the engagement of an expert to advise the local Administration as to the best means of developing the industry. The decrease in license-fees on nets is more nominal than real. In 1891-92 the whole of the fishery revenue payable up to the end of June was included in the accounts of that year. Now instalments due after the 31st March have been excluded.

In Toungoo, owing to the re-sale of fisheries of which the leases which had expired, there was an improvement of Rs. 2,056 in the revenue. The Deputy Commissioner was vigilant in preventing illicit fishing, but owing to a number of immigrants from Upper Burma having taken to other means of livelihood fewer licenses were taken out and there was consequently a drop in fees from Rs. 2,480 in 1891-92 to Rs. 1,596 in the year of report. Collections were made without any hitch, the instalments as they fell due being paid without the service of even the usual preliminary notice.

In Shwegyin there was a slight decrease of Rs. 768 due chiefly to a reduction in the number of net-licenses issued. Four warrants of arrest sufficed to secure the payment of the sum in arrears amounting to Rs. 307, but not a single defaulter was actually arrested.

SALT EXCISE.

67. There has been no change in the composition duty on salt manufactured in Lower Burma. The rates now current were fixed in 1890 after consideration of the replies received from local officers, and after perusal of the report submitted by Mr. Ashton, Assistant Commissioner, Northern India Salt Revenue Department, who investigated the conditions under which salt was manufactured in all the districts of Burma in which the industry was carried on. Cauldrons and earthen pots of certain capacity alone are allowed. Rates on these vary in different districts according to size and capacity and according to the period during which manufacture is habitually carried on. They represent approximately a duty equivalent to the custom's tariff of one rupee per maund after making due allowance for dryage. Since these rates were introduced the number of licenses taken out has steadily declined and the number of persons engaged in the manufacture

Year.	Number of cauldrons.	Number of pots.	Total	of salt is much smaller than in 1889-90. In that year there were 5,491 separate licenses; in the succeeding year the number was reduced to 3,991; in 1891-92 there were 3,003 licenses.
1889-90 ...	301	+ 5,190	= 5,491	
1890-91 ...	497	+ 3,494	= 3,991	
1891-92 ...	778	+ 2,225	= 3,003	
1892-93 ...	910	+ 2,998	= 3,908	

of salt is much smaller than in 1889-90. In that year there were 5,491 separate licenses; in the succeeding year the number was reduced to 3,991; in 1891-92 there were 3,003 licenses. In the year of report there was a slight improvement, the number of licenses granted having risen to 3,908, a figure almost equal to that of 1890-91. Recent enquiries into the condition of the salt industry show that the employment of iron cauldrons is more economical, and vessels of this kind are gradually taking the place of earthen pots. Since 1889-90 the number of licenses for cauldrons has been steadily increasing. In that year there were 301; in 1890-91 the number was 497. In the following year it had increased to 778; and in the year of report the number reached the respectable figure of 910.

The revenue demand on salt rose from Rs. 1,66,114 in 1891-92 to Rs. 1,76,729 in 1892-93, being an increase of Rs. 10,615 or 6.39 per cent. compared with a decrease of Rs. 23,819 or 12.54 per cent. in 1891-92. There were deficits in Tavoy (Rs. 6,060), Hanthawaddy (Rs. 4,000), Bassein (Rs. 3,192), Thongwa (Rs. 1,100), and Pegu (Rs. 120), but elsewhere there were satisfactory improve-

ments. The largest increase was in Kyaukpyu, where the revenue rose from Rs. 14,175 to Rs. 31,878. The entire demand was realized in full by the 31st March without recourse to coercive measures. No remissions were granted.

68. *Arakan division*.—The salt manufactured in Akyab is consumed locally. During the year 368 licenses covering 590 pans were granted against 206 licenses and 349 pans in 1891-92.

Akyab district.

The pans which have taken the place of earthen pots are of the same capacity as the latter. Every one of them was measured and found to be of less capacity than 5 gallons. Each pan is estimated to yield 25 maunds, whereas the estimated outturn of an earthen pot seldom exceeds 18 or 20 maunds. The estimated output of salt during the year may therefore be taken to be 14,750 maunds, on which the composition duty levied (Rs. 2,950) appears certainly inadequate. The Commissioner of Arakan has been instructed to make enquiries into this inequality between output and demand and to submit proposals for adequately taxing the salt by enhancing the composition duty if the estimated outturn is really near the truth. It is believed that the increased yield is due to the prolongation of the period in which salt-boiling operations are carried on. The Financial Commissioner is glad to notice the diligence displayed by the Subdivisional Officer, Rathedaung, and Township Officer, Naaf, in preventing the illicit manufacture of salt.

69. In Kyaukpyu there was an increase of Rs. 17,703 due to a larger number of licenses having been taken out. The Deputy Commissioner explains that in the previous year

Kyaukpyu district

owing to a glut in the market the production of salt was abnormally small. As the surplus stock became exhausted there was a rise in price and a number of persons attracted by the higher prices took out licenses; hence the increased revenue. The Deputy Commissioner does not report the number of pots employed or the estimated outturn of the year. This information should be given in future reports.

70. In Sandoway each utensil is separately licensed. Five cauldrons and 1,533 earthen pots were licensed and there was an increase of Rs. 1,580 in revenue. The estimated out-

Sandoway district

turn of salt during the year was 19,225 maunds and the duty thereon Rs. 7,790. This gives an incidence of less than 8 annas per maund. This low incidence, as in Akyab, requires the Commissioner's attention.

71. *Pegu division*.—There was a further decrease of Rs. 4,000 in the salt revenue demand of the Hanthawaddy district. Earthen pots are no longer used and manufacturers use

Hanthawaddy district

iron cauldrons almost all the year round. The salt works are at present confined to the Tanmanaing circle and special precautions are taken to prevent illicit manufacture. The outturn of the year in wet salt is roughly estimated at 20,880 maunds. The composition duty of Rs. 4,350 is therefore still below the level of the import tariff, but it has been said by successive Deputy Commissioners to be unlikely that the industry can long survive any further enhancement in taxation.

72. The manufacture of salt in Pegu is insignificant and scarcely calls for remark. Nine cauldrons were licensed, being three less than in the previous year, and the revenue was

Pegu district.

Rs. 360. The estimated outturn was 1,232 maunds.

73. *Irrawaddy division*.—The one existing centre of salt manufacture in this district is at To. Ten cauldrons were licensed against 21 in 1891-92. The outturn of salt is not

Thongwa district

stated. This information should be given in future reports. The high rates of composition duty appear to have practically extinguished what at one time was a flourishing industry.

74. The decrease in this district is due to a reduction in the number of vessels. Factories were thoroughly inspected and a case was detected in which a sum of Rs. 180 was short-col-

Bassein district.

lected. Two thugyis were punished for neglecting to inspect the boileries in their respective charges. The industry is in a languishing state. The total esti-

mated outturn of salt was 78,182 maunds and the composition duty was Rs. 50,214.

75. *Tenasserim division*.—The officers in charge of the Wagaru, Bilugyun, and Martaban townships, in which the manufacture of salt is largely carried on, were vigorous in detecting unlicensed factories. Two thugyis were prosecuted for embezzling the salt revenue, one was imprisoned, and the other acquitted. The latter case was one of suspicion rather than actual proof. The number of

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

pots and cauldrons licensed decreased from 1,415 to 1,279 in the year of report, but owing to the increased number of licenses for sea-brine workings on which a higher composition duty is levied the revenue advanced from Rs. 45,458 to Rs. 49,262, or an increase of Rs. 3,804 equivalent to 8·37 per cent. The total outturn of salt was 47,160 maunds against 54,285 maunds in 1891-92.

76. The decrease in this district is due to over production in the previous year and to a fall in prices from Rs. 125 to Rs. 75 per 1,000 viss of 3,650 lbs. avoirdupois. Local officers were energetic in inspecting the boileries. Every factory was visited four or five times by thugyis and township officers, and the Deputy Commissioner personally inspected a large proportion of them. The year's outturn is estimated at 780,840 viss, or 34,636 maunds, and the duty thereon Rs. 23,890. The production is proportionately large, as three persons manufactured salt all the year round. Proposals for adequately taxing factories in which boiling operations are carried on throughout the year are under consideration.

77. In the Mergui district there has been a slight increase in the number of cauldrons employed and in the revenue demand. The cauldrons at work were regularly inspected. The industry is believed to be slowly dying out, 1,076 maunds were produced and the duty thereon was Rs. 800.

78. There has been a slight increase in the number of vessels licensed in this district and in the revenue demand. The total output is estimated at 3,169 maunds (but this is probably considerably below the truth) and the composition duty thereon was Rs. 4,235. Inspections of factories were regularly made by township officers, but the Deputy Commissioner should in the course of his tours verify the inspections made by subordinate officers.

MINOR FOREST PRODUCE.

79. This is an unimportant item of revenue, and since the alteration of the rules relating to the issue of licenses for the right to collect cutch, bees'-wax, honey, lac, cardamoms, and other spontaneous produce of forests or edible birds' nests there has been a further diminution in receipts. Under the old rules the authority to grant licenses within any area not included in a reserved or village forest was vested in the Deputy Commissioner of the district. Now such licenses can only be granted in consultation with the Forest Officer of the division within whose jurisdiction the district falls. The total income from this source was Rs. 29,144 against Rs. 34,914 in 1891-92, being a decrease of Rs. 5,770 or 16·53 per cent. Of the collections in the year of report more than three-fourths were contributed by Thayetmyo and Mergui.

80. The total amount realized in the Arakan division was Rs. 428, being an increase of Rs. 5 over that of 1891-92. Of this sum Rs. 48 were collected in Akyab on licenses for extracting wood-oil; Rs. 116 in Kyaukpyu, and Rs. 264 in Sandoway.

81. In the Pegu division the only district in which licenses were granted was Promé and Rs. 44 were realized there.

82. The minor forest produce in the Irrawaddy division showed an increase of Rs. 7,026 or 202·77 per cent, the collections in 1892-93 being Rs. 10,491 compared with Rs. 3,465

in the preceding year. Thongwa was the only district in which there was a deficit. The Deputy Commissioner attributes the decrease (Rs. 221) either to the unpopularity of the present system of licensing or because persons who had hitherto bought the right have been collecting without licenses. To this explanation the Commissioner adds that doubtless, as elsewhere, the extension of cultivation in this district has removed jungle, and with it the trees, which constituted a source of income. In Bassein there was an increase of Rs. 103. The edible birds' nests monopoly sold for Rs. 210 more than in 1891-92, but owing to a decrease of jungle fees on licenses to collect honey fell off by Rs. 107. In Thayetmyo there was a large increase of Rs. 7,144 due to the issue of licenses for "leinsha," an inferior description of cutch used in adulterating the cutch of commerce. The Deputy Commissioner believes that under cover of these licenses much illicit extraction of cutch takes place, and that owing to the remoteness of cutch camps boiling operations, carried on surreptitiously, are seldom detected at the start. The stoppage of cutch licenses and the reservation of cutch have pressed somewhat severely on the people, and notwithstanding the exertions of the Forest Department and numberless prosecutions, illicit boiling is still carried on.

83. In Tenasserim there has been a large falling off of Rs. 12,642. Amherst is the only district in which there has been a small increase of Rs. 298 due to better prices having been realized for the sale of the right to collect bats' guano, which as a fertilizer is much appreciated. In Tavoy owing to a combination among the Chinese to keep down prices, the right to collect edible birds' nests at the Mosco Islands was not put up to auction. Government agency was employed in collecting the birds' nests, and the first consignment which arrived towards the close of the year realized Rs. 180 a viss. A sum of Rs. 1,008 was collected and paid into the Treasury as proceeds of the sale against a fee of Rs. 1,350 in 1891-92. After the 31st March a further consignment was received which realized Rs. 1,550. This amount is not included in the revenue accounts of the year. The cost of collection was Rs. 600, so that the season's work fetched a net profit of Rs. 1,058, being a gain of Rs. 608 over the license system of 1891-92. In Mergui the decrease of Rs. 12,415 is more nominal than real. The right to collect edible birds' nests and bees'-wax was sold for Rs. 26,340, of which Rs. 12,510 were stipulated to be paid after the close of the financial year. In 1891-92 the price paid for these two monopolies was Rs. 26,105. In the Toungoo district permits to extract timber in areas not included within Forest reserves and licenses to manufacture charcoal and boil cutch are no longer granted by the Deputy Commissioner. These permits and licenses are now issued by the Deputy Conservator of Forests. The only article of minor forest produce for which licenses are now granted by the Deputy Commissioner is bees'-wax. The fees from this source amounted to Rs. 84. In 1891-92, including other items of receipts, the collections were Rs. 248. The receipts in Shwegyin are almost stationary. In 1892-93 the fees from licenses realized Rs. 540, or Rs. 5 less than in the year before. In Salween no licenses were granted.

OTHER KINDS OF REVENUE.

84. There has been a satisfactory increase in the revenue from the sale of postage and telegraph stamps, and in the income from Miscellaneous sources. The collections during the past two years are contrasted as follows:—

	Collections in 1891-92	Collections in 1892-93	Increase or decrease.
	Rs.	Rs.	Rs.
Postage stamps	3,11,916	3,31,700	+ 19,784
Telegraph stamps	5,30,216	5,69,892	+ 39,676
Miscellaneous revenue	3,92,827	4,12,494	+ 19,667
Total	12,34,959	13,14,086	+ 79,127

85. Under postage stamps the largest falling off was in Toungoo (Rs. 1,233) followed by Akyab with a decrease of Rs. 351, Thayetmyo Rs. 302, Kyaukpyu Rs. 185, and Hen-

Postage stamps.

zadd Rs. 110. In the remaining districts the improvements in the order of importance were as follows :—

	Rs
Rangoon Town ..	14,768
Thongwa ..	1,871
Amherst ..	1,795
Pegu ..	1,128
Bassein ...	903
Shwegyin ..	820
Mergui ..	203
Prome ..	188
Sandoway ..	70
Salween ...	50
Tavoy ...	49
Tharrawaddy ..	31

The improvement in revenue from the sale of postage stamps was Rs. 19,784 compared with an increase of Rs. 2,567 in 1891-92. This large increase is probably due to a practice which the Deputy Postmaster-General, Burma, believes to be prevalent in many offices of affixing to covers a larger number and value of stamps than are actually required.

86. The receipts from the sale of telegraph stamps showed an increase of Rs. 39,676. In 1891-92 the increase was Rs. 36,775. In one half of the province there has been advance, in the other half decline in the revenue. The surplus districts are —

	Rs
Rangoon Town ..	40,177
Akyab ..	2,678
Tavoy ..	717
Shwegyin ..	274
Amherst ..	185
Sandoway ..	183

In the following six districts there were deficits, namely :—

	Rs
Thayetmyo ..	2,330
Toungoo ..	1,771
Henzada ..	454
Bassein ..	345
Prome ..	118
Kyaukpyu ..	20

In the absence of details it is impossible to say how far the increases under postage and telegraph stamps are due to the employment of service stamps and to the despatch of State messages in the transaction of official business. In future the Statement Form (No. XXVIA) should give the total revenue from postage stamps distinguishing service from ordinary, and receipts from the sale of telegraph stamps should, if possible, show the number and cost of telegrams despatched distinguishing State from private messages.

87. The total income from miscellaneous sources amounted to Rs. 4,12,494, of which the largest contribution was made by Thongwa. In 1891-92 the collections were Rs. 3,92,827. The increase in revenue is thus Rs. 19,667 or 4.96 per cent. The particulars of receipts furnished by Deputy Commissioners show that there is want of uniformity in the preparation of this statement.

In some districts all receipts other than land revenue, capitation-tax, land-rate in lieu of capitation-tax, fisheries, and salt-tax are included under the head of "Miscellaneous revenue," while in other districts only those items of land revenue other than those separately reported on are given. It is scarcely necessary to point out that the figures for "Miscellaneous revenue" in column 5 of Statement No. XXVIA appended to this report should comprise only those items of land revenue which are not included in the text of the Report under the separate heads of land revenue (fluctuating collections), capitation-tax, land-rate in lieu of capitation-tax, fisheries, salt excise, and minor forest produce.

88. None of the Deputy Commissioners in the Arakan division appear to understand what items of revenue should be included under "Miscellaneous." In Akyab Rs. 323 realized in cases under the Stamp Act have been wrongly included. A sum of Rs. 1,152 was realized from fines imposed on thugyis and thugyisayès and Rs. 8,720 from fines inflicted and realized by village headmen under their statutory powers. The collections in Kyaukpyu have been swelled by the inclusion of criminal fines

(Rs. 8,498), sale-proceeds of unclaimed property (Rs. 130), fees in civil, criminal, and revenue processes (Rs. 2,809), registration fees (Rs. 118), jail receipts (Rs. 1,983), timber duty (Rs. 1,315), and wood-oil license fees (Rs. 2). The last named item of revenue should have been included under "Minor Forest Produce." A sum of Rs. 902 appears to have been twice included, once as "Receipts under Act III of 1889" and again as "Fines imposed by Ywathugyis," eliminating these, the actual income from miscellaneous sources was Rs. 2,661. To this should be added one-third of the fees from processes issued by civil, criminal, and revenue courts. The receipts in Sandoway, which amount to Rs. 598, include the following items already included under the head of "Minor Forest Produce," namely, bees'-wax license fee Rs. 30 and wood-oil license fee Rs. 234. Deducting these the collections on account of miscellaneous sources amounted to Rs. 334.

89. The receipts from miscellaneous sources in the Pegu division aggregated Rs. 1,07,261. In 1891-92 they were Rs. 1,58,779. The collections in Rangoon (Rs. 16,035) consist of Registration fees which should not have been included in the statement. The receipts in Hanthawaddy (Rs. 23,567) are made up of the following items — (i) Revenue fines Rs. 4,780, (ii) Registration fees Rs. 4,971, (iii) Law and justice Rs. 13,578, (iv) Sale of service books Rs. 15, (v) Cash recoveries Rs. 153, (vi) Sale of stationery boxes Rs. 2, (vii) Royalty on laterite Rs. 68. Items (ii) and (iii) should not have been included and (iv) should have been credited to "Printing." In Pegu the entries are correctly shown. Of the total amount (Rs. 19,734) credited in the treasury Rs. 7,709 were on account of royalty on laterite, Rs. 6,154 potta survey fees, Rs. 3,647 fines inflicted by ywathugyis, Rs. 1,090 rent of railway town lands, Rs. 468 leases of house-sites, Rs. 407 fines on thugyis, Rs. 194 fines under the Track law, and Rs. 65 from other minor sources. The collections in Tharrawaddy comprise (i) fees, fines, and forfeitures (including revenue fines) Rs. 30,102, (ii) Police Rs. 2,185, (iii) Education Rs. 1,136, (iv) Stationery and Printing Rs. 394, (v) Sale-proceeds of fruit trees Rs. 364, (vi) Sale-proceeds of unclaimed and escheated property Rs. 157, and (vii) Revenue from other sources Rs. 480. Items (ii), (iii), (iv), and (vi) have been wrongly included. As regards item (i) revenue fines alone should have been given. In the Prome district the figures (Rs. 10,546) represent the following heads of receipts — namely, (i) Fines inflicted by ywathugyis Rs. 8,207, (ii) Rent of railway town land Rs. 1,985, (iii) Interest on agricultural loans Rs. 259, and Revenue fines Rs. 95.

90. In the Irrawaddy division the large increase of Rs. 62,757 is due to the inclusion of various items of receipt not properly coming under the category of miscellaneous revenue. In Thongwa of the total amount shown in the statement (Rs. 1,06,672) the following figures should have been excluded, namely —

	Rs
(i) Law and Justice	52,333
(ii) Police	2,522
(iii) Education	1,458
(iv) Stationery	668

Further details of the balance Rs. 49,691 should have been given. In the Henzada district Rs. 67,420 are entered, of which the following items should have been expunged, namely —

	Rs
(i) Judicial fines	26,067
(ii) Unclaimed property	3,623
(iii) Jail receipts	14,442
(iv) Police fines	1,674
(v) Survey School receipts	449
(vi) Judicial receipts	2,805
(vii) Syndicate fund fees	1,721
(viii) Printed forms	372
(ix) Registration	9

The Deputy Commissioner of Henzada has failed to furnish the details of the miscellaneous revenue. The Commissioner of Irrawaddy is requested to see that similar neglect does not again occur. In Thayetmyo the receipts comprise —

	Rs.
(i) Fines under the Lower Burma Village Act	4,111
(ii) Fines on thugyis	211
(iii) Rent of suburban land	604

61. The collections in the Tenasserim division show a small advance of only Rs. 433. In the Amherst district a sum of Rs. 403, realized by the sale of unclaimed property, has been erroneously entered. In Tavoy the only items which pertain to miscellaneous revenue are—

	Rs.
(i) Revenue fines	1,403
(ii) Cash recoveries	925
(iii) Marriage fees	21
(iv) Sale of old furniture	29
(v) Circuit-house rent	2

The Deputy Commissioner of Mergui has correctly furnished the different items of receipts under the head of miscellaneous revenue, namely —

	Rs.
(i) Rent and Royalty on tin including smelting license fees	3,035
(ii) Revenue fines	2,255
(iii) Brick-making	55
(iv) Other receipts	671

The collections in Toungoo amount to Rs. 15,016, of which the following receipts should have been excluded :—

	Rs.
(i) Copying and examining fees	77
(ii) Law and Justice	5,579
(iii) Unclaimed property	186
(iv) Jail receipts	3,943
(v) Police receipts	2,721
(vi) Education	210
(vii) Stationery and printing	217
(viii) Syndicate Fund fees	306

In Shwegyin the receipts under miscellaneous revenue are made up of the following items, namely :—

	Rs.
(i) Fines under the Lower Burma Village Act	6,954
(ii) Survey fees	1,799
(iii) Agricultural loans	323
(iv) Revenue fines	75
(v) Rent of house-sites	72
(vi) Sandbank dues	54
(vii) Royalty for capture of wild elephants	25
(viii) Garden land tax	12

These particulars are given in order that Deputy Commissioners may be in a position to determine what items should be included and what items should not be included.

The point to be observed is that only those items of receipts which have not been separately reported on in the text of the report are to be shown.

SECTION IV.—LAND AND REVENUE ACT.

92. The proceedings taken against revenue defaulters for the recovery of arrears of land revenue, capitation-tax, land-rate, fishery revenue, and salt excise, have already been noted under their appropriate chapters. The following is a concise summary of the measures taken during the past two years for the recovery of arrears of all description of revenue administered by the Financial Commissioner in Lower Burma.

	NOTICES ISSUED.		COERCIVE PROCESSES ISSUED.		TOTAL.	
	1891-92.	1892-93.	1891-92.	1892-93.	1891-92.	1892-93.
	No.	No.	No.	No.	No.	No.
I Land revenue	14,236	6,645	4,429	5,498	18,665	12,143
II Capitation-tax	5,826	9,979	5,702	6,252	11,528	16,231
III Land-rate	558	990	283	88	841	1,078
IV Fishery revenue	965	737	687	320	1,652	1,057
V Salt excise	48	..	12	..	60	..
VI Excise revenue	71	107	2	1	73	108
VII Tax on leased lands.	2	2	2	..	4	2
VIII Other taxes	561	239	156	70	717	309
Total	22,267	18,699	11,273	12,229	33,540	30,928

Fewer notices were issued and this may have led to an increase in the number of coercive processes. The Financial Commissioner observes that in several districts revenue is sometimes allowed to run into arrear and in order to secure payment before the close of the year the defaulter (to whom notice has not meantime been issued) is at once proceeded against. It should be remembered that coercive process is only justifiable when there is reason to suspect an intention to avoid or postpone payment, or where there is apprehension of insolvency. The Revenue Officer of a district knows, or should know, where delay is likely to occur and should issue timely notices, watch their effect, and only resort to process when the notices have failed. The Financial Commissioner finds no fault whatever with the vigorous use of coercive measures when due notice has been given and has been neglected. But no reasonable means should be spared to let every payer know what is due from him and when payment has to be made. Six thousand seven hundred and six warrants of arrests were issued, but in 2,910 cases the revenue was paid up before arrest. Similarly 4,480 attachments of property were ordered, but sale of property was only found necessary in 1,043 cases.

93. The fees realized from the service of revenue processes and the share of the process-serving establishment debitable to Revenue have not been given for every district. It has therefore been impossible to show the financial result of the arrangement under which the permanent civil, criminal, and revenue process-serving establishments were amalgamated into one permanent staff. The Financial Commissioner requests that Commissioners will in future see that this information is given and decline to forward the district reports until it is furnished. The sections of the report dealing with process-service establishments should show (a) the strength and cost of (1) the sanctioned permanent staff and (2) the additional temporary establishment for the service of revenue processes; (b) the amount of fees realized by the issue of revenue processes; and (c) the financial result of the arrangement.

94. The system of collecting revenue through the agency of village headmen has been in force in several districts and the best opinion seems to be in favour of it. So far as experience up to date has shown the measure has been successful. It is being gradually extended as taikthugyis retire on pension, die, or are removed. The extension of the new system appears to demand certain changes in the rules under the Land and Revenue Act. These changes are now under consideration.

95. In districts in which cultivation is rapidly extending and arable land is becoming scarce trespasses into areas reserved as grazing-grounds are reported to be frequent. Trespassers gladly pay at once the full revenue rates on such land which is often very fertile. The grazing reserves are of great importance in the agricultural interest of the province and these unlawful encroachments must be put down. Notwithstanding the prosecutions which have taken place trespass still goes on, and it is clear that the punishment provided by the rules is not sufficiently severe. Proposals are under consideration for enhancing the scale of punishment.

96. One hundred and sixty-three grants measuring nearly 67½ acres were alienated for religious purposes. The bulk of the grants were made revenue free to Buddhists for their religious edifices. In the case of "theins" the grants were really nominal as the sites applied for generally formed part of monastery enclosures exempted from payment of land revenue. The estimated value of the land granted was Rs. 3,725. One grant was made in the Town of Rangoon for a Hindu temple subject to payment of a moderate rent. For public purposes (chiefly zayats or rest-houses) 35 grants were made, the area alienated being a little over 19½ acres valued at Rs. 7,621. Of these one was an outright sale for Rs. 6,624 for a Hindu burning-ghat in Rangoon.

97. Some serious abuses of the rules for grant of agricultural land were reported during the year, notably in the Pegu and Thongwa districts, and the powers of all Revenue

Officers, except the Deputy Commissioner, under Chapter VII of the Rules, were withdrawn. In addition to this it was found that great confusion was often caused by the simultaneous exercise of the powers given by Chapter VII by several grades of Revenue Officers in respect of lands in the same town or village. Changes in the rules, designed to prevent abuses and avoid confusion, are now under consideration.

SECTION V.—OTHER ACTS.

98. The total area of land acquired for public purposes measured 459·2 acres, for which a sum of Rs. 36,426 was awarded as compensation. The annual reduction of land revenue involved thereby was Rs. 1,184. For Railway purposes 1½ acres of land were taken up at a cost of Rs. 1,441. Of this area one-fifth of an acre costing Rs. 1,403 was in Rangoon and the remainder in the Hanthawaddy district. Excluding the railway area the price awarded for land taken up under the Act was as follows:—

	Area.	Total cost.	Average rate per acre.
	Acres	Rs	Rs.
(i) For roads	240·7	8,601	35·73
(ii) For canals	1·7	158	92·94
(iii) For buildings and miscellaneous works	215·3	26,226	121·81
Total	457·7	34,985	76·44

The prices paid were not on the whole excessive.

99. At the commencement of the year a sum of Rs. 16,930 was outstanding; in the Sandoway (Rs. 200), Tharrawaddy (Rs. 100), Prome (Rs. 5,905), Thayetmyo (Rs. 1,500), Toungoo (Rs. 1,900), Shwegyin (Rs. 5,725), and Salween (Rs. 1,600) districts. Loans aggregating Rs. 14,100 were made in the year of report to agriculturists in the Thayetmyo (Rs. 3,000), Amherst (Rs. 300), Toungoo (Rs. 10,300), and Salween (Rs. 500) districts, and during the same period recoveries amounting to (Rs. 17,145 were effected in Sandoway (Rs. 150), Tharrawaddy (Rs. 100) Prome Rs. 2,075), Thayetmyo (Lower Burma portion Rs. 730), Amherst (Rs. 300), Toungoo (Rs. 11,050), Shwegyin (Rs. 2,190), and Salween (Rs. 550). A sum of Rs. 1,707 was realized as interest in the Tharrawaddy (Rs. 277), Prome (Rs. 259), Amherst (Rs. 14), Toungoo (Rs. 753), Shwegyin (Rs. 323), and Salween (Rs. 81) districts, and there were outstandings on the 31st March the following sums, namely, Sandoway Rs. 50, Prome Rs. 3,830, Thayetmyo (Upper Burma portion) Rs. 3,770, Toungoo Rs. 1,150, Shwegyin Rs. 3,535, and Salween Rs. 1,550. The statement (Form No. XXXI) furnished by Deputy Commissioners do not appear to be correct in every case. In the Arakan Hill Tracts a sum of Rs. 1,500 is shown as outstanding, although this item is not borne on the books of the Comptroller. In most districts the interest collected and paid into the treasury is not entered. The Financial Commissioner requests that in future more care be taken in the preparation of this statement and that the section dealing with loans to agriculturists give all the information required to be furnished by Financial Commissioner's Circular No. 40 of 1893 (Form I).

SECTION VI.—MISCELLANEOUS.

100. The subject of "Revenue business" is not as yet a satisfactory one to treat of in this report, for the simple reason that the distinction between mere routine business which can be and is carried on largely by the ministerial staff, and those kinds of business which necessitate the personal thought and

attention of the Revenue Officer, is neither clearly laid down in the Revenue Rules nor observed by officers when reporting the amount and description of work done during the year. In fact the word "case" in the District and Divisional reports is without intelligible meaning; it includes on the one hand the most trivial piece of routine work done by a stroke of the pen and on the other hand it embraces judicial enquiries and prolonged investigations. It is hoped that the new rules (now in draft) for the better conduct of Revenue business and management of Revenue records will ere long remove the difficulty and enable the Financial Commissioner and local Government to judge accurately of the comparative amount and description and quality of the work done by the various grades of Revenue Officers. Some of the statistics which are given in the following paragraphs are remarkably puzzling and clearly indicate the necessity of the changes contemplated by the new rules.

There has been a slight increase in the number of "cases" instituted before Revenue Officers. In 1891-92 the number was 129,734, of which nearly one-half were instituted before Township Officers and one-fourth before the Deputy Commissioners. In 1892-93 there were 135,052 cases, of which the numbers instituted before Myoòks and Deputy Commissioners were nearly the same. The amount of revenue work done by thugyis and Commissioners remained nearly stationary; that of Assistant Commissioners showed an improvement, but there was a large falling off in the number which fell to the share of Extra Assistant Commissioners. The following table gives a comparative statement of the business performed by Revenue Officers of all grades during the past two years:—

	Number of cases pending at the commencement of		Number of cases instituted in		Total number of cases for disposal in		Number of cases disposed of in		Number of cases pending at the close of	
	1891-92.	1892-93.	1891-92.	1892-93.	1891-92.	1892-93.	1891-92.	1892-93.	1891-92.	1892-93.
(i) Thugyis	2,642	3,320	29,243	29,774	31,885	33,094	28,565	29,534	3,320	3,560
(ii) Myoòks	3,949*	4,218	48,485	48,931	62,434	53,140	58,216	46,590	4,218	6,559
(iii) Extra Assistant Commissioners	567*	338	5,304	1,692	5,871	2,030	5,533	1,866	338	164
(iv) Assistant Commissioners	1,182*	1,440	7,846	9,425	9,028	10,865	7,588	7,261	1,440	3,604
(v) Deputy Commissioners	1,060	2,243	28,606	44,040	30,566	47,183	28,323	44,477	2,243	2,706
(vi) Commissioners	1	4	250	200	251	204	247*	264	4	30
Total	10,301	11,563	129,734	135,052	140,035	147,615	128,472*	129,093	11,563*	16,623

Thugyis, Myoòks, and Assistant Commissioners appear to have been somewhat tardy in the disposal of revenue cases, but Deputy Commissioners have apparently been smart. The variations in the number of cases coming before the same classes of Revenue Officers in different districts call for explanation. In Thayetmyo, for instance, the number of revenue cases disposed of by the Deputy Commissioner is returned as 14,615, while in Pegu and Thongwa, the two most important districts from a revenue point of view in Lower Burma, the Deputy Commissioners disposed of only 2,298 and 5,528 cases respectively. The Commissioner of the Irrawaddy Division should not have permitted the figures for Thayetmyo and Thongwa to pass without explanation. It is quite certain that the ratio of 14,615 to 5,528 is an absurdly inaccurate measure of the work done by the Deputy Commissioner, Thayetmyo, compared with that done by the Deputy Commissioner, Thongwa; and yet the lay reader of the report and statistics would naturally accept this ratio as indicating the comparative burdens of revenue work in the two districts.

101. Sixty-four regular (judicial) revenue appeals were preferred to Commissioners, of which 43 were instituted in the Court of the Commissioner of Pegu and 21 in the Court of the Commissioner of Tenasserim. None were instituted before either of the remaining two Commissioners. Of these appeals 37 were summarily rejected; 32 by the Commissioner of Pegu and 5 by the Commissioner of Tenasserim; and three cases were remanded by the Commissioner of Pegu for retrial by the officer against whose decision the appeals had been preferred. Eight

* Revised figures.

appeals were decided in favour of the appellants, of which four were disposed of by the Commissioner of Pegu and four by the Commissioner of Tenasserim. In eight cases judgment was passed in favour of the respondents by the Commissioner of Tenasserim. The remaining eight appeals were undisposed of at the close of the year; and of these four were pending before the Commissioner, Pegu, and four before the Commissioner, Tenasserim.

No revenue executive appeals were preferred to the Commissioner of Pegu. In the remaining three divisions 84 such appeals were instituted, of which 30 were presented to the Commissioner, Arakan, 44 to the Commissioner, Irrawaddy, and 10 to the Commissioner, Tenasserim. In 57 cases the appeals were wholly unsuccessful, 22 having been rejected at first hearing by the Commissioner, Arakan, 29 by the Commissioner, Irrawaddy, and 6 by the Commissioner, Tenasserim. Three cases were transferred by the Commissioner, Irrawaddy, and 18 cases were disposed of in favour of the appellants, 6 by the Commissioner of Arakan, 8 by the Commissioner, Irrawaddy, and the 4 remaining appeals by the Commissioner, Tenasserim. At the close of the year two appeals were pending before the Commissioner, Tenasserim, and four before the Commissioner, Irrawaddy.

The revenue appellate work of Deputy Commissioners is small. One hundred and seventy-eight appeals of all kinds were instituted before Deputy Commissioners during the year against 122 in 1891-92. Of these 156 were regular-revenue (judicial) appeals and 22 revenue executive appeals. Of the former, nine were summarily rejected and six were remanded for re-trial. Of the contested cases 52 were decided in favour of the appellants and 81 in favour of the respondents. One appeal was transferred and 7 were undisposed of at the close of the year. In revenue (executive) appeals 12 were successful, 7 wholly unsuccessful, and 3 were pending trial at the end of year. The following statement shows in detail the appellate work of each district revenue office:—

Name of appellate court.	REVENUE JUDICIAL APPEALS							REVENUE EXECUTIVE APPEALS				
	Rejected at first hearing	Remanded for re-trial	Decreed for appellant	Decreed for respondent	Total decided	Transferred.	Pending	Accepted.	Rejected.	Total decided	Transferred.	Pending.
	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.
Deputy Commissioner, Akyab	..	1	3	11	15	..	..	..	..	3	..	1
Deputy Commissioner, Kaulkpyu	2	..	..	..	..	3	..	..	..	..
Deputy Commissioner, Sandoway	2	..	2	..	4	..	..	..	..	..	..	..
Deputy Commissioner, Hanthawaddy	2	3	5	..	..	..	..	..	..	..
Deputy Commissioner, Pegu	..	3	2	..	13	..	..	..	..	..	..	..
Deputy Commissioner, Tharrawaddy	7	..	2	1	10	..	..	..	..	..	..	..
Deputy Commissioner, Prome	3	..	3	..	..	..	..	..	..	..
Deputy Commissioner, Thongwa	3	7	10	..	3	..	..	..	..	..
Deputy Commissioner, Bassein	14	14	28	..	1	..	..	..	..	..
Deputy Commissioner, Henzada	3	3	6	..	..	6	..	6	..	..
Deputy Commissioner, Thayetmyo	1	6	7	..	..	3	..	3	..	2
Deputy Commissioner, Amherst	..	2	7	10	19	..	2	..	..	..	..	..
Deputy Commissioner, Tavoy	1	1	..	..
Deputy Commissioner, Mergui	1	..	1	..	..	..	..	..	..	..
Deputy Commissioner, Toungoo	1	1	..	..	..	2	2	..	..
Deputy Commissioner, Shwegyin	9	17	26	1	1	..	4	4	..	..
Total	9	6	52	81	148	1	7	12	7	19	..	3

102. A comparison between the figures entered in Form No. XXXII and those shown in column 3 of Form No. XXXV discloses considerable divergences in method of reckoning in different districts. In Rangoon town the total number of cases in Statement No. XXXV corresponds with the "Number of cases instituted during the year" in column 5 of Statement No. XXXII. In Hanthawaddy the "Number of cases" in Statement No. XXXV is taken to mean the number of cases instituted *plus*

the number of pending cases in Statement No. XXXII. The figures for Thongwa, Bassein, Thayetmyo, and Toungoo are prepared in the same manner as those for Hanthawaddy. In Mergui the "Number of cases instituted" is taken, while the figures for Shwegyin represent the number of cases disposed of. In the remaining districts the figures cannot be reconciled. For the purpose of Statement No. XXXV the number of cases should be taken to mean the number of cases finally disposed of. The cost of stamps expended in cases given in column 4 of the statement does not accord in every particular with the figures entered in the last two lines of Statement No. XXXIII. In future the figures in these two statements should be consistent. According to Statement No. XXXV there were 121,680 cases in which stamps costing Rs. 16,611 were affixed; Rs. 8,461 were awarded as costs, so that the total expenditure incurred by parties was Rs. 25,072 or Re. 0-3-4 per case against Re. 0-4-3 in 1891-92. As in the previous year the highest (Rs. 2-6-0) was in Tavoy and the lowest (Re. 0-0-6) in Sandoway against Re. 0-1-10 in Bassein in 1891-92.

103. The employment of village headmen in the collection of revenue in several districts has raised the number of thugyis to whom commissions are paid. There has thus been an increase of 345 persons in the collecting agency, the number of thugyis (*i.e.*, including ywathugyis or village headmen) employed in 1892-93 being 1,037 compared with 692 in the preceding year. The total amount disbursed as commission during the year of report was Rs. 9,01,638, of which Rs. 1,79,863 (pay of thugyis' writers and chainmen) were deducted, leaving Rs. 7,21,775 as the net commission paid. The average amount paid to each thugyi (including ywathugyis or village headmen) was Rs. 696, which is a little more than half the commission earned in 1891-92. The highest sum paid to any one thugyi was Rs. 8,773 (in the Thongwa district) and the lowest Rs. 4 in the Sandoway district. The total number of taikthugyis employed was 652, or 40 less than in 1891-92. In addition 385 ywathugyis (village headmen) were employed. The following statement contrasts the average sum earned during the past two years by thugyis and ywathugyis as commission on their collections:—

District.					1891-92.	1892-93.	Plus or minus.
					Rs.	Rs.	Rs.
(1)	Thongwa	...	...	...	2,390	2,406	+ 16
(2)	Pegu	...	...	...	2,472	2,371	- 101
(3)	Hanthawaddy	...	...	...	2,072	1,661	- 411
(4)	Tharrawaddy	...	...	...	1,249	1,293	+ 44
(5)	Henzada	...	...	...	1,141	1,145	+ 4
(9)	Shwegyin	...	...	...	1,689	1,141	- 548
(7)	Akyab	...	...	...	872	975	+ 103
(8)	Sandoway	...	...	...	889	865	- 24
(6)	Bassein	...	...	...	1,580	859	- 721
(10)	Amherst	...	...	...	1,245	777	- 468
(11)	Kyaukpyu	...	...	...	848	608	- 240
(12)	Toungoo	...	...	...	590	678	+ 88
(13)	Prome	...	...	...	795	616	- 179
(14)	Thayetmyo	...	...	...	602	556	- 46
(15)	Mergui	...	...	...	525	527	+ 2
(16)	Salween	...	...	...	461	486	+ 25
(17)	Tavoy	...	...	...	851	399	- 452
(18)	Rangoon Town	...	...	...	216	222	+ 6
(19)	Northern Arakan	...	...	...	184	116	- 68

Thongwa and Pegu have changed places. The reduced average receipts are due to ywathugyis (village headmen) having taken the place of taikthugyis in several districts.

104. The security bonds of all thugyis including those of ywathugyis were verified and found to be in order. Those furnished by bailiffs, treasurers, stamp-vendors, fishery and excise licensees were also verified and the property pledged was found to be unimpaired and up to value.

REVENUE OFFICERS.

105. *Akunwuns*.—Maung Mra U, Extra Assistant Commissioner, Akunwun of Akyab, proceeded on leave and was succeeded by Myoók Maung Pa Taw U. The Financial Commissioner was not altogether satisfied, on inspection, with the work of this office. But Maung Pa Taw U will improve by experience. Maung Shwe Mya relieved Maung San Da Lók as Akunwun of Kyaukpyu and was in charge for eleven months of the year. He is a competent and energetic officer, and the Financial Commissioner, on inspection, found the work thorough in detail.

106. The position of the Akunwun of the Rangoon Town Lands was improved during the year, and the incumbent, Mr. Shircore, has maintained the good reputation earned during the past two years. The Akunwunship of Hanthawaddy was in succession held by three officers (one of whom officiated twice) during the year. This was unfortunate and, moreover, the acting men had had little experience of Akunwun's work. The Deputy Commissioner attributes the smooth working of the office to the assistance rendered by his Head Clerk Mr. Pereira. Since the close of the year Maung Shwe Tha, lately Akunwun of Henzada, has been transferred in the same capacity to the Hanthawaddy district. Maung Shwe Tha has deservedly a high reputation. The Akunwun of Pegu, Maung Po Kin was severely censured in connection with certain gross irregularities detected in the issue of grants of land, and he has since been transferred to Minbu. Maung Nyo, Akunwun of Tharrawaddy, is reported to be a very intelligent, hardworking officer, and under the Deputy Commissioner's orders successfully carried out the scheme of collection of revenue through the agency of village headmen. The Financial Commissioner, on inspection, found his office in good order. Maung Po Pe held charge of the duties of Akunwun in Prome till the 25th January 1893, when he was relieved by Maung Po Saw. The Financial Commissioner, on inspection, was not altogether satisfied with Maung Po Saw's diligence. He must govern his clerks and know the details of his work better.

107. The Akunwun Maung Shwe Kyu and the Inkunwun Maung Yo of Thóngwa are highly spoken of by the Deputy Commissioner. Maung Shwe Kyu has had hard work. The Akunwun of Bassein, Maung Ba, held office throughout the year, and both the Deputy Commissioner and the Commissioner praise him. The Akunwun of Henzada during the year was Maung Shwe Tha, since transferred to Hanthawaddy. Maung Po Kin, Akunwun of Thayetmyo, bears a good reputation.

108. Maung Shwe Po, the Akunwun of Amherst, is a good and thoroughly reliable officer, but must bestir himself more and keep his clerks up to their work. The Financial Commissioner, on inspection, found that delays in disposal of revenue business in the office were too frequent. Mr. Smeaton, on inspection, found that the Akunwun of Tavoy, Maung Po Si, needed stirring up. The office of the Akunwun of Mergui was held first by Maung Shwe Kyu and on his transfer to Thóngwa was taken up by Maung Pan Maung. Maung Shwe Kyu deservedly had the full confidence of the Deputy Commissioner and his transfer was a loss to the district. The Financial Commissioner inspected the Akunwun's office, and was altogether dissatisfied with Maung Pan Maung. He had little or no personal acquaintance with his work, had made no effort to learn it, and implicitly trusted in his clerks. The Deputy Commissioner, Mr. Batten, had taken pains to instruct him, but Maung Pan Maung, notwithstanding, turned out a failure. He has been since transferred. Maung Myat Tha Dun, the Akunwun of Toungoo, is a capital officer, knows his work, and keeps the thugyis up to the mark. The Deputy Commissioner, Shwegyin (Mr. Wilson), speaks in terms of praise of his Akunwun, Maung Ba Thein.

109. *Other Revenue Officers*.—In the Akyab district the two Subdivisional Officers Maung Myat Tun Aung, T.D.M., and Maung Hla Paw Zan did well and were energetic in touring. The Township Officers were painstaking in their duties. The Deputy Commissioner, Mr. Irwin, was indefatigable in every branch of revenue administration and

gave an example of intelligent devotion to duty which some others may well follow. In Kyaukpyu all Township Officers were fairly industrious both in office and on tour. Maung Tha Aung spent 137 days in touring out of 317 days in the district and scrutinized many net-tax rolls. He had his thugyis well in hand. Mr. Leeds was particularly successful in administering the fishery revenue and his watchfulness was needed and was rewarded. Mr. Houghton, Deputy Commissioner, Sandoway was in charge of the district throughout the year. Maung San Do Aung appears to have done a fair share of inspection during his tour of 142 days. The two successive Commissioners Major Parrott and Major Raikes each spent one-fourth of their time in the interior of the division.

110. Major Temple, Deputy Commissioner of Rangoon Town Lands, has brought his office into good order, and has shown a thorough grasp and careful appreciation of all the details of the somewhat complicated administration under his charge. In Hanthawaddy the Deputy Commissioner specially notices the good work performed by Maung Po, K S M, Subdivisional Officer, Insein, and Maung Po Yauk, Myoök of Hlaing, since transferred to the Kungyangôn Township. Maung Po was, however, hardly enough in the interior of his subdivision. Mr. Macrae, the Deputy Commissioner, was as usual vigorous, but more successful, perhaps, in the interior than at headquarters, where the calls on him were sometimes trying. He has supplied an important and useful compendium of the stamp laws for the instruction of the people. In the Pegu district Mr. Fowle, Extra Assistant Commissioner, is highly commended. His work has been good. He spent 39 out of a total of 101 days in the interior and tested the land registers in 36 kwins. The Financial Commissioner concurs in the Deputy Commissioner's commendation of Mr. Fowle. Press of judicial work kept Maung Shwe Bwin, Extra Assistant Commissioner, Pegu, much at headquarters, and he was not able to spend much time in the interior. Maung Shwe Ku, Extra Assistant Commissioner, Payagale, was inefficient and has since been allowed to retire. Maung Lu Gyi, Myoök of Paunglôn, was indolent and did not keep his office in good order. The Deputy Commissioner considers Maung Lu Gyi to be unfit for the charge of a township. Maung Po Gywet, Myoök of Kawa, was lazy and as a revenue officer is reported to be a failure. He has been transferred to Upper Burma. Maung Mo, Myoök of Kyauktan, acquitted himself well and did an adequate amount of kwin inspection and travelling. The Deputy Commissioner, Mr. Fraser, was in charge of the district throughout the year, and notwithstanding the Judicial and Municipal work at headquarters was able to spend 5 out of the 12 months in touring. Mr. Fraser has maintained his reputation as an excellent Revenue Officer and has, by personal labour, kept himself thoroughly in touch with, and in efficient control of, the work of all the subordinate revenue officers of the district. In Tharrawaddy, Mr. Wallace, Assistant Commissioner, is reported to have taken much interest in revenue business and to have been a very efficient subdivisional officer. Maung Tet To proved himself to be one of the best Myoöks in the district and next to Maung Tha Dun Aun did the largest amount of travelling. Three officers were in charge of the district, namely, Lieutenant Maxwell, Captain Pritchard, and Mr. Hall. To the last named officer is largely due the credit of successfully introducing and carrying through the collection of revenue by village headmen in several large circles. The Financial Commissioner found Mr. Hall intimately acquainted with every revenue matter concerning his district and has a high opinion of his capacity. The Deputy Commissioner, Prome, reports well of all the subdivisional revenue officers in the district. The district is practically manned by Burmese officers, and it is no small credit to Colonel Cresswell that he has managed his district so well. Colonel Strover was in charge of the Pegu division for 236 days, out of which 49 days were spent in travelling. He was succeeded by Mr. Copleston, who was only able to devote 15 days in touring out of the 105 days during which he held charge. Mr. Macrae officiated as Commissioner for 24 days towards the close of the year.

111. The Deputy Commissioner, Thongwa, reports that all officers acquitted themselves well. Mr. Sharpe is the only officer whom the Deputy Commissioner (Mr. Courneuve) does not appear to have been fully satisfied with. Mr. Sharpe must bestir him-

Irrawaddy division.

self and keep his office and his subordinates up to the mark. The Deputy Commissioner Mr. Courneuve had very heavy work in an enormous and unwieldy district. The Financial Commissioner considers that his administration was to his credit, particularly in revenue collections which were remarkably punctual. In the Bassein district, Maung Dwe, Myoök of Kyônpyaw, had hard work to do at headquarters and owing to this he was not able to travel about much. Mr. Weidemann, who was in charge of the district, reports that nearly all officers worked creditably in checking capitation-tax and net-tax rolls. He particularly mentions the following Myoöks: Maung Kan Tha, Yegyi, Maung Ba Gyi, Thabaung, and Maung Kaung Baw, Ngaputaw. Mr. Weidemann, as Deputy Commissioner, was most careful, painstaking, and watchful. In Henzada Mr. F. C. Nişbet, Extra Assistant Commissioner, although he spent nearly six months in the interior made no kwin inspections. Maung Hla Baw, Myoök, was incompetent and has been reverted to a clerkship. Mr. Norton made a close inspection of the Deputy Commissioner's revenue office and record-room, finding several errors of detail. Outside of the office revenue work seems to have been well managed. The year was one of steady progress, and Colonel Butler has maintained his reputation as an efficient revenue officer. He was on leave for 3½ months during the cold season and was therefore only able to spend 14 days in touring. In Thayetmyo Captain A. Wilson, Assistant Commissioner, did not move out of headquarters and rendered no assistance in getting in revenue. The Deputy Commissioner, Mr. Campbell, too, remained too long at headquarters. The Commissioner, Mr. Norton, travelled 124 days and inspected all township and subdivisional offices including those at the headquarters of districts. Mr. Norton's inspections were, as usual, most thorough and sifting, second to none in the province. Mr. Norton kept a firm and judicious hand over his division.

112. The Amherst district was held by three officers successively. Neither of them travelled about much. The aggregate number of days spent in the interior by these officers was 50 (Captain Johnson 29, Mr. Mackay 12, and Captain Pritchard 9). This is to be regretted as the interior administration of Amherst needs perhaps more attention than that of most other districts. It is impossible for a Deputy Commissioner to be in touch with the people or his subordinates, if he spends only one day in eight on tour. The fault, however, does not lie entirely with the Deputy Commissioner, as he has heavy municipal and other town work at headquarters. Colonel Jenkins held charge of the Tavoy district for 120 days and was succeeded by Captain Pritchard who, in turn, was relieved by Captain Cronin. Colonel Jenkins travelled for only 12 days, Captain Pritchard 53, and Captain Cronin 33 days. The amount of touring done by Colonel Jenkins was inadequate. Maung Yan Shin, Myoök of the Northern Township, was indolent, and none of the Township Officers were sufficiently active in testing the thugyis' assessment-rolls. Mr. Batten, Deputy Commissioner of Mergui, was unable to travel about as freely as he would have wished as the launch *Mergui* was lent to the Officers of the Geological Survey of India who were deputed to examine and report on the occurrence of coal in the district. Mr. Merrifield was out on tour for 221 days. Mr. Batten showed his habitual energy and interest in every branch and his administration was successful. Mr. Merrifield was keen and intelligent and of assistance, more particularly in those branches of work which interested him. In Toungoo Maung Tha Zan, Myoök of Thagaya, did well. He spent 207 days in the district and besides testing 114 holdings visited every part of his township checking the thugyis' land assessment and capitation-tax rolls. The Deputy Commissioner, Mr. Carter, also moved about freely. The Deputy Commissioner, Shwegyin, reports that all Township and Subdivisional Officers worked well. Colonel Spearman was Commissioner of the division throughout the year and travelled 147 days. The Financial Commissioner has to thank him for his constant watchfulness and for his judicious guidance of the district subordinate officers. Colonel Spearman's exertions have raised the standard of public work in the division in a marked degree.

PART III.

UPPER BURMA.

113. The gross revenue under the control of Deputy Commissioners in Upper Burma during the past year compared with 1891-92 is shown in the subjoined statement.

Head of revenue.	Demand.		Remissions.		Collections.		Outstandings.	
	1891-92.	1892-93.	1891-92.	1892-93.	1891-92.	1892-93.	1891-92.	1892-93.
Thathameda	(a) 44,68,580	(b) 47,53,301	(a) 1,61,724	64,465	(d) 39,65,735	(e) 45,40,987	(a) 3,41,920	(b) 1,48,204
State lands	(a) 9,99,036	(c) 12,15,095	7,124	3,382	(a) 8,72,189	10,33,691	(a) 1,19,723	(c) 1,78,022
Miscellaneous.	(a) 14,33,416	15,99,321	(a) 10,489	2,477	(g) 13,96,549	(f) 16,11,897	(a) 51,189	16,247
Total ...	69,01,032	75,67,717	1,79,337	70,324	62,34,473	71,86,575	5,12,832	3,42,469

(a) Revised figures.

(b) Includes Rs. 93 assessed after 31st March 1893.

(c) Includes Rs. 13,238 assessed after 31st March 1893.

(d) Includes Rs. 799 excess collections.

(e) Includes Rs. 555 excess collections.

(f) Includes Rs. 31,296 excess collections.

(g) Includes Rs. 24,811 excess collections.

The total demand has risen from Rs. 69,01,032 in 1891-92 to Rs. 75,67,717 in the year under report, an increase of Rs. 6,66,685. The rainfall which was on the whole favourable enabled the people in most districts to obtain a good harvest; and there was a comparative return to plenty in almost every district. The people consequently were able to pay their revenue and few remissions were required. The actual collections in the year under report amounted to Rs. 71,86,575 or over nine lakhs more than in the preceding year. Remissions aggregating Rs. 70,324 were granted. In the preceding year the remissions were Rs. 1,79,337. The total sum outstanding on the 31st March 1893 was Rs. 3,42,469.

114. A comparison of the details of the thathameda-tax for each division during the past two years is given in the following statement:—

Division.	Number of households assessed.		Demand.		Collections.		Average rate per household.	
	1891-92.	1892-93.	1891-92.	1892-93.	1891-92.	1892-93.	1891-92.	1892-93.
			Rs.	Rs.	Rs.	Rs.		
Northern ...	106,903	(a) 98,811	10,03,408	8,21,022	8,93,255	8,03,995	9'39	8'30
Central ...	124,939	143,844	10,68,437	13,76,094	10,37,488	13,55,104	8'55	9'57
Southern ...	181,777	189,561	17,98,446	18,74,664	14,57,666	17,27,017	9'89	9'89
Eastern ...	85,320	84,587	5,08,915	5,83,237	4,88,335	5,64,446	5'96	6'90
Irrawaddy (Upper Burma portion of the Thayetmyo district.)	8,973	10,199	89,374	98,284	88,991	90,425	9'96	9'64
Total ...	507,912	527,002	44,68,580	47,53,301	39,65,735	45,40,987	8'80	9'02

(a) Exclusive of Kyanhnyat township.

The total number of taxable households has risen from 507,912 in 1891-92 to 527,002 during the year under report, an increase of 19,090 or 3.76 per cent. Most of the villagers who had been compelled by the bad season in 1891-92 to migrate to Lower Burma have returned to their homes, and to this cause the increase is chiefly due. The figures of increase and decrease for each division are as follows:—

Central division	...	+	18,905
Southern division	...	+	7,784
Irrawaddy division (Upper Burma portion)	...	+	1,226
Northern division	...	—	8,092
Eastern division	...	—	733
		+	19,090

In the Northern division the decrease was principally in the Shwebo district, from which 7,338 households had migrated owing to the scarcity.

The total demand for the year under report amounted to Rs. 47,53,301 against Rs. 44,68,580 in 1891-92, an increase of Rs. 2,84,721 or 6.37 per cent. The arrears due on account of previous years amounted to Rs. 3,51,715, so that the total sum for collection was Rs. 51,05,016. Of this Rs. 2,65,988 were remitted and Rs. 46,92,842 were collected, the balance outstanding at the close of the year (excluding excess collections amounting to Rs. 3,168), thus being Rs. 1,49,354 compared with Rs. 3,41,920 in 1891-92.

The average incidence per household during the past year has fallen in the Northern and Irrawaddy divisions, and risen in the Central and Eastern divisions. In the Southern division it has remained the same as in the previous year. In 1891-92 the rates had to be considerably reduced in the Ye-u Sagang, and Lower Chindwin districts of the Central division and in the Meiktila and Yamethun districts of the Eastern division as these districts suffered severely from scarcity. During the year under report, however, owing to a generally sufficient rainfall the harvest in the Central division, and also in the Eastern division (except in part of Meiktila) was good. The decline of the average incidence per household in the Northern division from 9.39 in 1891-92 to 8.30 in the past year is due chiefly to the low rates which had to be fixed in the Shwebo district. The average rate for the entire province has risen to 9.02 per household compared with 8.80 in 1891-92.

Northern Division.

115. The total demand for the past year amounted to Rs. 8,21,022 compared with Rs. 10,03,408 in 1891-92, a decrease of Rs. 1,82,386 or 18 per cent. This was principally due to the large reductions of rates rendered necessary in the

Mandalay.

Shwebo district owing to the pressure of scarcity. In the Mandalay district the demand increased by Rs. 1,101 compared with 1891-92. This improvement is due to more careful assessment. In three townships there has been a considerable decrease owing to migration to Lower Burma. The Commissioner considers that this migration

Bhamo.

is caused by the lower rates of taxation current in Lower Burma. In Bhamo the demand shows an increase of Rs. 2,025 due to the assessment for the first time of some outlying Shan-Chinese villages. Remission to the extent of Rs. 305 was granted and the uncollected balance at the close of the year amounted to Rs. 619. The

Katha

decrease of Rs. 16,945 in the demand of the Katha district is the result of the transfer of one whole township and part of another to the Ruby Mines district. The outstandings at the close of the year amounted to Rs. 12,873. This is now in course of recovery. In Shwebo there has been a large fall in the demand compared with 1891-92,

Shwebo.

the figures being Rs. 2,93,776 in 1891-92 and Rs. 1,16,034 in 1892-93, a decrease of Rs. 1,77,742. The Shwebo district had suffered from successive years of drought, and during the past year it was found that the people were even less able to pay than in the preceding years. Seven thousand three hundred and thirty-eight households, including a population of probably not much short of 30,000 persons (or about

22 per cent. of the entire population of the district) migrated to Lower Burma, and it became apparent that reduced rates were imperative in order to prevent serious depopulation. Reduced rates were sanctioned and the promptitude with which the tax was paid, coupled with the cessation of emigration, are evidence of the careful manner in which the assessment was made. Rupees 787 only remained unpaid at the close of the year, and no remissions from the reduced demand were found necessary. The Commissioner is of opinion that, if the ordinary thathameda rates had been imposed, the emigration would have been considerably

Ruby Mines. larger than it was. The increase in the demand of the Ruby Mines district (Rs. 9,175) is due to the transfer of a large tract of country from Katha.

Central Division.

116. During the year under report the demand rose to Rs. 13,76,094 compared with Rs. 10,68,437 in 1891-92, an increase of Rs. 3,07,657. Every district contributed to this. There was a corresponding improvement in the collections, and the outstandings at the close of the year were only Rs. 9,659 compared with Rs. 17,985 in 1891-92. The increase both in demand and in collections is most noticeable in the Ye-u district. As was pointed out in the administration report of 1891-92 very large reductions of rates had to be made in this district because it had suffered severely from scarcity. Reductions on a smaller scale had also been made in the Sagaing and Lower Chindwin districts. The figures for the year under report are satisfactory. The majority of those who emigrated have returned to their villages. A more careful supervision of the assessments has also contributed in some measure to the improvement in this division. The demand in the Ye-u district shows an increase of Rs. 1,23,495 over that of 1891-92. In

Ye-u. the latter year reductions of the rates amounting to Rs. 1,20,666 had to be granted owing to the general distress. During the year under report there was a plentiful harvest and the people were well able to pay the full rate. The outstandings at the close of the year were Rs. 5,515. In Sagaing the demand rose by Rs. 41,413 over that of 1891-92. This improvement is chiefly due to the return of those villagers who had emigrated in 1891-92.

Sagaing. In the Lower Chindwin district the increase (Rs. 1,21,399) is due partly to the return of emigrants and partly to the careful checking of thugyis' assessment-rolls. The remissions granted amounted to Rs. 11,539, of which Rs. 10,270 were in the Ayadaw and Kudaw townships. In these townships there was a partial failure of the crops. The whole of the balance was collected before the close of the year. This is the only district in Upper Burma in which there were no outstandings of thathameda

Lower Chindwin. at the close of the year. In the Upper Chindwin district the demand rose from Rs. 2,23,384 to Rs. 2,44,734, an increase of Rs. 21,350. This satisfactory result appears to be due to more careful assessment. Rupees 107 only were remitted, and the outstandings at the close of the year were Rs. 1,031.

Southern Division.

117. The total demand in this division increased by Rs. 76,218 compared with 1891-92, and the number of taxable households was 189,561 compared with 181,777 in 1891-92, an increase of 7,784. The average rate for the division, however, remained the same as that of the previous year. Of the total demand of Rs. 18,74,664, remissions to the extent of Rs. 51,873 were granted and Rs. 17,27,017 were collected. The outstandings at the end of the year amounted to Rs. 95,774. In 1891-92 the outstandings were Rs. 2,68,499. In that year three of the four districts in this division suffered from scarcity and the collections had to be delayed. In the Myingyan district the number of assessable households rose

Myingyan. to 50,470 compared with 43,361 in 1891-92, an increase of 7,109. This was due almost entirely to greater care in preparation of the rolls and more efficient checking. Of the

total demand of Rs. 4,90,786 remissions, aggregating Rs. 31,351, were granted, reducing the demand to Rs. 4,59,435. A sum of Rs. 17,516 was outstanding at the close of the year, but of this Rs. 7,186 have since been collected. The demand in

Pakókku

Pakókku rose from Rs. 6,05,170 in 1891-92 to Rs. 6,20,070, due to more effective checking of the assessment-rolls. No remissions were granted, but the outstandings at the close of the year amounted to Rs. 46,005. No explanation is given of the cause of these large

Minbu.

outstandings. The number of households assessed in the Minbu district rose to 38,873 compared with 38,297 in 1891-92. This increase is due to the return of villagers who had forsaken the district during the unsettled times. Of the demand (Rs. 3,87,359) remissions, amounting to Rs. 19,736, had to be granted owing to failure of crops in the Mòn valley and part of the Salin subdivision. The outstandings at the close of the

Magwe.

year were Rs. 3,275. There has been a slight decline in the Magwe district, the demand having fallen to Rs. 3,76,449 in the year under report compared with Rs. 3,87,666 in 1891-92. This was due to the migration of a large number of families to Lower Burma towards the end 1891-92. In 1891-92 the rates had to be reduced and remissions, aggregating Rs. 72,281, were granted, so that the actual demand in that year was Rs. 3,15,385. In the year under report Rs. 786 were remitted and the balance outstanding at the close of the year was Rs. 28,978 against Rs. 83,925 in 1891-92.

Irrawaddy Division.

118. In the Upper Burma portion of the Thayetmyo district the demand for the year under report was Rs. 98,284 against Rs. 89,374 in 1891-92. There was an increase of 1,226 in the number of households assessed. No remissions were granted and the balance outstanding at the close of the year was Rs. 7,859, of which Rs. 4,821 have since been collected. The thathameda revenue has steadily increased since 1889-90. The Deputy Commissioner attributes this to the gradual return to their villages of those who had left owing to the unsettled state of the country in the years immediately succeeding the annexation.

Eastern Division.

119. The total demand in this division has risen from Rs. 5,08,915 in 1891-92 to Rs. 5,83,237, an increase of Rs. 74,322. The number of households assessed fell, however, from 85,320 to 84,587. In Meiktila and Yamèthin districts considerable reductions had to be made in 1891-92 on account of scarcity, and a large number of families left these districts during that year. In the administration report of 1891-92 it was noted that the number of assessable families in these two districts had fallen from 61,103 to 50,006. During the year under report Meiktila has remained stationary, but in Yamèthin there has been a further decrease of 3,277 families. The total collections of the division amounted to Rs. 5,64,446 and Rs. 370 were remitted, the balance outstanding at the close of the year being Rs. 18,421 compared with Rs. 20,543 in 1891-92. In the Kyauksè

Kyauksè.

district the number of assessed households increased by 1,698. This was due partly to several families from the adjoining districts having come to settle and partly to more careful checking of the assessment-rolls. Many families from Shwebo and Meiktila have taken up their permanent abode in Kyauksè. There was a corresponding increase in the demand, which amounted to Rs. 1,83,360 compared with Rs. 1,71,770 in the preceding year. No remissions were granted and, but for a nominal outstanding of Rs. 2,545 (chiefly erroneous assessments, which are being wiped off) the whole demand was realized by the end of the year. In the

Meiktila.

Meiktila district the number of households assessed was almost the same as in 1891-92, the number in the past year being 23,710 and in 1891-92, 23,713. The demand, however, rose to Rs. 1,41,454 compared with Rs. 1,01,778 in 1891-92, an increase of Rs. 39,676. In 1891-92 there had been an almost complete failure of crops over the entire district and the rates had to be largely reduced, but in the year under report

the failure was only partial, being confined to the eastern portion of the district. Consequently the average rate per household for the district which in 1891-92 was Rs. 4.30 rose in the year under report to Rs. 5.97. The collections during the year were Rs. 1,37,589 and Rs. 152 were remitted, the outstandings being Rs. 3,713. Of this a sum of Rs. 2,281 is recommended for remission. The number of households

Yamèthin.

assessed in Yamèthin district fell to 23,016 compared with 26,293 in 1891-92, a large number of families having (temporarily, it is hoped) migrated to Lower Burma during the reaping season. The demand rose from Rs. 1,45,818 in 1891-92 to Rs. 1,60,917 in the year under report, representing an average rate of Rs. 6.99 per household compared with Rs. 5.55 in the previous year. The district suffered somewhat from deficient rainfall during the year, but the effects were not nearly so widespread as in the previous year. Parts of the Pyawbwe, Yindaw, and Yamèthin townships were affected; and in 73 villages of these three townships thathameda was not levied at all. The amount uncollected at the close of the year was Rs. 7,724. Of this about one-third, it is expected, will have to be remitted. Pyinmana shows an

Pyinmana.

increase both in the number of households assessed (849) and in the demand (Rs. 7,957) due to the return to their homes of villagers who had been forced by scarcity to migrate in 1891-92. The Deputy Commissioner, Kyaukse, makes the following remarks in connection with the thathameda assessment in his district:—

"The thathameda-tax was too evenly distributed in the whole district, the maximum assessment on any one man not being more than Rs. 12 at the Rs. 10 rate and Rs. 7 at the Rs. 6 rate, and this only in a few cases. This naturally caused much hardship on the poorer class of householders. Accordingly this year I insisted on a fairer distribution of the tax, with the result that the richer men have had to pay Rs. 25 and Rs. 30 and the poorest Re. 1 and Rs. 1-8-0. Great discontent was shown by the few rich men in the district, but this is now passing off. The unfairness of the distribution was entirely due to the thugyis and thamadilugyis being afraid to put the tax on the richer members of the communities to whom they were probably indebted, and to the knowledge that the poorer people would not undertake the trouble and expense involved in petitioning against a too heavy assessment.

"This thathameda-tax is an abominable one, and I am afraid that there will be great discontent this year as the Rs. 6 rate is to be increased to Rs. 10 on the abolition of free labour on canals."

The Commissioner remarks that in the other districts the thathameda-tax is assessed according to the means of the different villagers and that the assessment is generally fair.

STATE LANDS.

120. The details of the revenue from State lands in each division during the past year compared with 1891-92 are shown in the following table:—

Division.	DEMAND.		REMISSIONS.		COLLECTIONS.		OUTSTANDINGS.	
	1891-92.	1892-93.	1891-92.	1892-93.	1891-92.	1892-93.	1891-92.	1892-93.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Northern	(a) 3,10,367	(b) 3,77,525	542	27	(a) 2,34,645	2,62,901	73,180	(b) 1,14,597
Central	(a) 1,16,810	1,44,014	...	...	1,04,129	1,17,427	12,681	26,587
Southern	(a) 1,43,724	2,05,008	1,488	1,924	1,31,560	1,92,066	10,676	11,018
Irrawaddy	74	...	...	...	74	...	...	...
Eastern	4,28,061	4,88,548	5,094	1,431	4,01,781	4,61,297	21,186	25,820
Total	9,99,039	12,15,095	7,124	3,382	8,72,189	10,33,691	1,19,723	1,78,022

(a) Revised figures.

(b) Includes Rs. 13,238 assessed after 31st March 1893.

Both in the demand and in the collections there has been a decided improvement in each division; the gross demand for the province having risen from Rs. 9,99,036 in 1891-92 to Rs. 12,15,095, an increase of 22 per cent. The collections amounted to Rs. 10,33,691 compared with Rs. 8,72,189 in 1891-92, an increase of 19 per cent. Of the outstandings (Rs. 1,78,022) at the close of the year the larger part was in the Northern division, nearly all of this has since been collected. The revenue from State lands is in most districts a fractional share of the gross produce; the demand therefore (the area remaining the same) varies directly with the harvest. In the year under report the rainfall was much larger and more timely than in the preceding year, a larger area was brought under cultivation; the crops were, on the whole, much better than in 1891-92, and consequently the revenue rose.

Northern Division.

121. The demand for the year under report shows an increase of Rs. 67,158 over that of 1891-92. The increase is most marked in the Katha district. In the Mandalay district the demand fell from Rs. 1,86,133 in 1891-92 to Rs. 1,69,894 in the year of report. The decrease was

Mandalay

common to every class of land and was due to shrinkage of the area under crop owing to inundations in October. Of the six townships of this district five show a decrease in the demand and one an increase. The collections amounted to Rs. 1,04,106 and the outstandings at the close of the year were Rs. 65,788; but this sum was only nominally outstanding, because the most of it was the demand on kaing crops, many of which are harvested after the end of March. Of the total balance Rs. 61,017 had been collected by the

Bhamo

end of May. In the Bhamo district also there was a decrease in the demand amounting to Rs. 3,671. This was due partly to the reduction of the rate on mayin cultivation from 10 per cent. to 5 per cent. of the outturn. Further a sum of Rs. 2,324 on account of kaukkyi-tax was erroneously assessed in 1891-92 and has since been refunded. So that the actual demand for that year was Rs. 16,151. The outstandings at the close of the year under report were only Rs. 5, since collected. Katha shows

Katha

a considerable increase, the demand having risen to Rs. 1,65,618 compared with Rs. 89,021 in the preceding year. The revenue from kaukkyi and mayin varies directly with the outturn. During the year under report a taungya-tax (on hill cultivation) was imposed for the first time. This amounted to Rs. 14,334. The increase is the more remarkable as one township and a portion of another were transferred to the Ruby Mines district and in a third township the kaukkyi rate was reduced by half. It is clear that in addition to the good harvest a more careful preparation of the assessment-rolls has contributed to the increase. The outstandings at the close of the year amounted to Rs. 44,891. In this district all the lands, except lands held by certain old Burmese officials, have till quite lately been treated as State lands and assessed to rent. In 1891-92 the share of the State was fixed at 20 per cent. of the outturn in kaukkyi and 10 per cent. in mayin except in the old Wuntho territory, where 25 per cent. was taken. During the year under report the rate in 35 circles of the old Wuntho State was reduced from 25 per cent. to 12½ per cent., and subsequently this rate was made uniform over the whole district. The order, however, was received too late to allow of its being carried out except in the 35 circles. The question of the status of land in this district is now receiving careful attention and it has been decided to have a cadastral survey made of these tracts in which the right of the State is disputed as it is found impossible to deal satisfactorily or finally with these disputes in the absence of good maps of the lands concerned. Since the close of the year the Collector has held enquiries and found that 613 acres of land in the Ganan circle which had been treated as State are private (bobabaing) land and the rent paid has been ordered to be refunded. A large reduction may therefore be expected in next

Shwebo

year's demand. The increase in the Shwebo district of Rs. 1,362 is due to the transfer to this district of the Pintha and South Nagasin circles from Katha. The outstandings at the close of the year were Rs. 697 compared with Rs. 3,126 in the preceding year.

The lands in Pintha and South Nagasin circles were believed to belong to the State, and as these lands had been lying waste and were coming under cultivation again they were assessed to rent. The occupiers paid under protest and on the understanding that if they established their claim to the ownership of the lands the money would be refunded. The Deputy Commissioner makes the following remarks:—

Section 22(e) of the Upper Burma Land and Revenue Regulation has given rise to a good deal of difficulty. Its tendency is to operate as a highly confiscating enactment, especially in tracts which suffered most severely from the brigandage which prevailed at and about the annexation. Whole villages were depopulated having been rendered uninhabitable by the robber bands at large. Land-owners were compelled to emigrate to other districts and robbed of their cattle and all their means, were unable for some years to return and resume cultivation of their old lands. These people either never heard of this section, or, if they did, they did not understand it and will never be got to see the justice of the confiscation of their lands owing to their omission to lay claim to them before July 1891.

The disposal of such claims is also hampered by the want of a full survey of the land, and it is to be feared that the cadastral survey does not deal with so-called abandoned lands, which are if possible more in need of survey than others."

The Commissioner remarks that section 23(e), if strictly applied, might lead to much hardship in such cases.

The condition of the Shwabo district was as bad as it could well be for at least three years after annexation, and no doubt many peasants fled the country to escape the double pressure of the Government and the marauding gangs. Where the Deputy Commissioner finds good reason to believe that the people had no intention of permanently forsaking their villages and returned immediately with the advent of peace and security, he should report such cases for special orders. The concluding part of the Deputy Commissioner's remarks as to survey of these abandoned lands is a little difficult to understand, as the survey deals with *all* lands, but of course no survey can be made of fields or blocks of "abandoned" land of which the boundaries have been obliterated as those in the tracts referred to appear to have been.

The demand in the Ruby Mines district has risen from Rs. 11,006 in 1891-92 to Rs. 20,115 in the year under report, an increase of Rs. 9,109. This was due to the transfer of the Kyauhnnyat township to this district from Katha and to more land having been brought under cultivation. The amount uncollected at the close of the year was Rs. 3,216, of which Rs. 2,397 have since been recovered.

Central Division.

122 The demand in this division has risen from Rs. 1,16,810 in 1891-92 to Rs. 1,44,014, an increase of Rs. 27,204, or 23 per cent. All districts contributed to this except Sagung. The outstandings at the close of the year were Rs.

Yeu 26,587. In Yeu the advance from Rs. 28 to Rs. 5,082 is due to the transfer to this district of four circles from Katha to more lands having been declared to be the property of the State and assessed for the first time, and to the extended cultivation of State lands, coupled with a prosperous season. The whole demand was collected by the end of the year. In Sagung the demand declined by Rs. 16,242. The

Sagung Deputy Commissioner remarks that this decrease was due to the failure of the crops, but read with his report under the head of "Harvest" this is not understood. He there states that the dry weather crops all proved successful except the pegyi crop, and that, except on a small portion of land damaged by flood, the wet-weather crops were successful. The Commissioner gives no explanation. Four thousand and thirty-six acres of land were declared "State" during the year. The Commissioner is of opinion that much dissatisfaction and soreness prevail among the people owing to the summary way in which lands in certain cases have been declared to be the property of the State. He suggests that as the Sagaing district is now being settled, the Settlement Officer should be instructed to enquire into all cases which appear doubtful, even though a declaration under section 24 (1) of the Upper Burma Land and Revenue Regulation may have been recorded.

The Financial Commissioner concurs in this and orders have been issued accordingly. The large increase in the Lower Chindwin district (Rs. 3,640) is attributed by the Deputy Commissioner to the good harvest obtained. Sixty-nine acres of land were declared State during this year, but the area actually cultivated is not stated. There were no outstandings at the close of the year. In the Upper Chindwin district the demand was Rs. 39,767 compared with Rs. 11,015 in 1891-92. This increase is remarkable and is attributed by the Deputy Commissioner to "more careful supervision and an excellent harvest." The Deputy Commissioner remarks that this demand is believed to include lands in Kalemio which have not yet been declared State and will have to be reduced by the amounts assessed on these lands. He has not yet reported what these amounts are. The Commissioner considers that the increase in the demand is hardly to be accounted for by improved supervision and good harvest. No land was declared to be the property of the State during the year under report, and in the preceding year this district did not suffer from scarcity. There must be other reasons than those stated for this extraordinary increase, and the Commissioner is requested to call for an explanation. The outstandings on the 31st March 1893 were very large (Rs. 21,861) and were all in the Balet and Kalemio township. Of these Rs. 13,600 have since been recovered.

Southern Division.

123. The total demand for the year under report shows an increase of Rs. 61,284 over that of 1891-92. Each district contributed to this increase. The amount outstanding at the close of the year was Rs. 11,018. In Myingyan the demand rose from Rs. 18,030 to Rs. 33,771, and the Deputy Commissioner attributes the increase to the correct assessment resulting from survey of some of the islands in the Irrawaddy. The increase in Pakòkku (Rs. 14,038) is attributed to the surveyors having worked independently of thugyis and to the consequently greater correctness of the areas of land returned under cultivation. There were no outstandings at the close of the year. Minbu shows a large increase (Rs. 30,435). Of this, however, Rs. 15,413 represent the kyun (island) tax due on the crops of the agricultural year 1891-92. This was explained in last year's Revenue Administration Report. The increase in the demand is due to a larger area of State land having been brought under cultivation. No explanation of the large outstandings (Rs. 10,883) is given. This district and Myingyan are the only districts in which there were any outstandings at the close of the year. In Magwe the demand shows a small increase (Rs. 1,070) over that of 1891-92. The figures call for no remark.

Irrawaddy Division.

124. The rent realized in 1891-92 from State lands amounted only to Rs. 74. During the year under report the land in respect of which this was realized was claimed as private land and the claim was admitted. No assessment was made on any State land during the past year as the greater part is held as thugyisa or on cognate tenures.

Eastern Division.

125. The demand in the Eastern division has risen from Rs. 4,28,061 in 1891-92 to Rs. 4,88,548 in the year under report. The Kyauksè and Pyinmana districts contributed to this, while in the Meiktila and Yamèthin districts there was a falling off. The outstandings at the close of the year amounted to Rs. 25,820. Of this about two-thirds are classed as doubtful and irrecoverable. The net balance has since been recovered. The increase in the Kyauksè district of Rs. 65,421 is due principally to the spread of cultivation. As was noted under "Thathaineda" many migrants from Meiktila and Shwebo have taken up their permanent abode in this district and this accounts in great measure for the increase in the revenue from

State lands. Of the outstandings at the close of the year (Rs. 14,899) nearly the whole amount is being recommended for remission. The large decline in Meiktila from Rs. 17,765 in 1891-92 to Rs. 6,979 is due to drought at the end of the season which caused an almost complete failure of the kaukkyi crop, and in Yamethin the decrease to Rs. 5,454 compared with Rs. 7,641 in 1891-92 is the result of the bad harvest caused by the uneven distribution of the rainfall. Pynmana shows a large increase; the demand having risen to Rs. 23,005 from Rs. 14,966 in the preceding year. Of this only Rs. 1,125 were assessed on State lands properly so-called; the balance represents the plough-tax which is assessed on all paddy-land whether State or private. The outstandings on 31st March 1893 amounted to Rs. 10,792. Of this, however, Rs. 8,724 have since been recovered.

MISCELLANEOUS REVENUE.

126. Miscellaneous revenue is the revenue derived from all sources other than thathameda and State lands. The demand and collections for each division during the year under report compared with 1891-92 are shown below.

Division	DEMAND.		COLLECTION	
	1891-92	1892-93	1891-92	1892-93
	Rs	Rs	Rs	Rs
Northern ..	(a) 5,68,904	6,73,235	(b) 5,69,350	(d) 7,01,882
Central ..	(a) 1,65,645	1,94,444	(a) 1,40,716	1,90,866
Southern ..	4,08,423	4,24,274	(c) 3,94,286	4,20,315
Irrawaddy ..	4,938	8,072	4,938	8,072
Eastern ...	2,85,506	2,99,296	2,81,259	2,90,762
Total	14,33,416	15,99,321	13,96,549	16,11,897

(a) Revised figures

(b) Includes Rs. 24,737 excess collections

(c) Includes Rs. 74 excess collections

(d) Includes Rs. 31,296 excess collections.

The total demand for the year under report shows an increase of Rs. 1,65,905 over that of the preceding year. To this the receipts under Stamps, Excise, and Registration have contributed Rs. 1,17,129. Separate reports on these branches of revenue have already been made and no remarks are needed here. The outstandings on 31st March 1893 amounted to Rs. 16,243 compared with Rs. 51,189 in the preceding year. Omitting the receipts under Stamps, Excise, and Registration, the demand under all other heads of miscellaneous revenue increased by Rs. 48,776 over the preceding year. The demands for the past two years under the principal heads of miscellaneous revenue are shown in the following statement:—

		1891-92.	1892-93.
		Rs	Rs.
Stamps	..	2,46,729	2,91,571
Excise	...	5,12,642	5,84,626
Registration	..	5,827	6,430
Fisheries	..	2,57,386	2,78,983
Ferries	...	46,669	49,335
Water-rate	..	93,446	1,07,431
Petroleum	...	80,826	1,11,579
Jade-stone	..	52,500	11,437
Slate	..	6,793	7,295
Salt	...	14,930	11,458
Tribute	...	24,091	19,168

FISHERIES.

127. The improvement of the fishery revenue is due chiefly to the Northern division, in which the demand rose from Rs. 1,32,092 in 1891-92 to Rs. 1,57,121 in the year under report. In the Central division also the demand increased somewhat, but in the Southern and Eastern divisions there was a considerable falling off amounting in the former to Rs. 1,452 and in the latter to Rs. 2,290. The outstandings on 31st March 1893 amounted to Rs. 3,169 compared with Rs. 24,567 in the preceding year. This has since been recovered.

128. The Northern division shows an increase of Rs. 25,029. In the Mandalay district there was a slight falling off, due to four fisheries remaining unsold for want of bidders. Northern division. Fifty-five fisheries were sold for Rs. 73,397, of which all was collected by the close of the year. The increase (Rs. 3,922) in Bhamo is due to the sale by auction of the Shwegu fisheries. In Katha the fishery revenue advanced to Rs. 61,048, an increase of Rs. 19,568 over the preceding year. This is due chiefly to growth in the number of fisheries, 59 new fisheries having been added, and partly to keener competition. The slight decrease in Shwebo is not explained. The Ruby Mines shows a large advance from Rs. 865 in 1891-92 to Rs. 3,875 in the year under report, but no explanation is given. There were no outstandings either in this district or in Shwebo at the close of the year.

129. In the Central division the total demand rose from Rs. 72,241 in 1891-92 to Rs. 82,228 in the year under report. The increase was shared by all the districts except the Central division. Lower Chindwin, in which there was a slight falling off Rs. (606). Eleven fisheries were sold in Ye-u for Rs. 1,450; the number in the previous year was 15 and the amount realized Rs. 772. The difference in the number of fisheries is not explained. In Sagaing the sales realized Rs. 65,607 compared with Rs. 58,825 in the preceding year. Rupees 298 were remitted and the outstandings at the close of the year were Rs. 2,382, of which Rs. 1,581 have since been recovered. The Deputy Commissioner remarks that there has been a large increase under this head of revenue, but does not explain the cause. Probably it was due to keener competition, and to partitions of the larger fisheries which the former lessees used to obtain at much below value to sublet at largely advanced rates to the villagers in the neighbourhood. The Deputy Commissioner, Mr. MacDermott, has, the Financial Commissioner believes, steadily pursued the policy,—a wise one,—of leasing fisheries of manageable size and rent to the people of the locality. The decrease in the Lower Chindwin is not explained. The number of fisheries sold was the same as in the preceding year, namely, 115. In the Upper Chindwin the amount realized rose to Rs. 9,411 compared with Rs. 6,278 in 1891-92. The Deputy Commissioner (Mr. Porter) attributes this increase to the subdivisions of fisheries into small lengths and to holding the auctions near the fisheries, thereby inducing the villagers to bid.

130. The fishery revenue in the Southern division declined during the year under report to Rs. 33,962 compared with Rs. 45,414 in 1891-92, a decrease of Rs. 11,452. Southern division. The outstandings at the close of the year were Rs. 657, all of which have since been recovered. Every district shows a decrease, except Magwe, in which the revenue rose by Rs. 77. In Pakòkku the falling off is accounted for by the closing of one fishery which has been dedicated to religious purposes. In Myingyan the cause is stated to have been the absence of competition, and in Minbu the falling off is attributed to the river not having flooded the fisheries. Most of the fisheries in the latter district lie along the bank of the Irrawaddy and are flooded during the rains. In the year under report, however, the river did not rise sufficiently to flood these stretches.

131. The Upper Burma part of the Irrawaddy division shows a slight increase compared with 1891-92. There are 16 fisheries altogether which lie inland and depend upon the rising of the river for filling. In 1891-92 only seven of these were sold, but in the year under report the whole number were filled and Rs. 922 were realized against Rs. 599 in 1891-92. The entire amount was collected by the close of the year. Irrawaddy division.

132. The fishery revenue in the Eastern division has fallen from Rs. 7,040 in 1891-92 to Rs. 4,750 in the year of report. The whole sum was collected by the close of the year except Rs. 130, since recovered. The Kyaukse district is responsible for this falling off, the revenue having decreased by Rs. 2,450. The Deputy Commissioner attributes this to the losses sustained by the lessees in the previous year, probably from excessive competition. In Pyinmana the revenue under this head increased by Rs. 160. There are no fisheries in the Meiktila and Yamèthin districts.

FERRIES.

133. The revenue derived from ferries during the year under report rose to Rs. 49,335 compared with Rs. 46,669 in the preceding year. This revenue is only realized in the Northern, Central, and Southern divisions. In the last mentioned there has been a decrease of Rs. 5,441, while the Northern and Central divisions show an advance. The outstandings on 31st March 1893 were Rs. 1,308. This has since been collected.

WATER-RATES.

134. Water-rate is levied on all lands, whether State or non-State, to which irrigation is supplied from Government sources. In State lands it is assessed and collected with, and is, at present, undistinguishable from, the rent of these lands. The following figures therefore show the water-rate levied on non-State lands only. The demands for the past two years are as shown below:—

			1891-92.	1892-93.
			Rs.	Rs.
Northern division ...	{ Mandalay	...	5,723	5,691
	{ Shwebo	...	4,830	2,543
Central division ...	{ Sagaing	...	762	1,031
	{ Ye-u	...	...	2,108
Southern division ...	{ Magwe	...	3,263*	318
	{ Kyaukse	...	69,485	75,379
Eastern division ...	{ Meiktila	...	5,332	4,618
	{ Yamèthin	...	4,051	15,743
Total			93,446	1,07,431

The demand for the year under report shows an improvement on that of 1891-92 of Rs. 13,985. Remissions aggregating Rs. 1,857 had to be granted, and the outstandings at the close of the year amounted to Rs. 5,068, of which the larger share was in the Eastern division.

135. In the Northern division the demand fell from Rs. 10,553 in 1891-92 to Rs. 8,234 in the year of report, for which the Shwebo district is responsible. The whole amount, except Rs. 736 remitted, was collected by the close of the year. The area irrigated during the year under report was 8,111 acres. Of the amount assessed Rs. 736 had to be remitted, having been incorrectly assessed on land which had not been irrigated. The sum of Rs. 11,836 was sanctioned for repairs to irrigation works, and of this Rs. 10,923 were spent during the year. A further sum of Rs. 1,462 was spent from the District fund. There are no irrigation works in the Bhamo district and no revenue is yet derived from those in the Katha and Ruby Mines districts. The Daungyu irrigation system in Wuntho is reported to be a very valuable one and capable of considerable extension. In Shwebo the area actually irrigated during the year was 2,204 acres, which brought in a revenue of Rs. 2,543. In 1891-92 the amount was Rs. 4,830. The falling off is attributed to drought, which reduced cultivation to very small dimensions. Several irrigation works were repaired during the year at a cost of Rs. 1,61,848. The great work of the district,—the Mu canal restoration scheme,—reached the initial stage of preliminary survey during the year. An examination of the country was made with a view to selecting the best line for the canal, but the alignment had not been decided at the close of the year. The Financial Commissioner, in common with every officer who knows the Shwebo district, regrets the delay in this most important work.

136. The demand in the Central division during the year under report amounted to Rs. 3,139 compared with Rs. 762 in the preceding year. In Sagaing the demand increased by Rs. 269. The Pyugan tank was repaired at a cost of Rs. 1,765, and is now in work.

* Revised figures.

ing order. No collections were made last year in Ye-u as owing to scarcity the entire demand (Rs. 615) had to be remitted. During the year of report the demand rose to Rs. 2,108. Of this Rs. 280 were remitted as the dam had fallen into disrepair, and the cultivators derived scarcely any benefit from the water. Rupees 105 remained uncollected at the close of the year. Four tanks were repaired during the year at a cost of Rs. 15,000.

137. Rupees 318 only were collected in the Southern division (in the Thazi township of the Magwe district) during the year. The fields were irrigated from the Sitke dam, and the area irrigated is reported to have been only 52 acres. Water-rate was levied at one-fifth of the produce. The outturn was 1,500 baskets of paddy and the market price assumed was somewhat over Rs. 100 per 100 baskets. The incidence of the water-rate (Rs. 315) per acre is Rs. 6, which certainly seems high. The demand for 1891-92 was Rs. 3,263, of which Rs. 394 were collected on account of the Sitke dam, and Rs. 2,869 (supplementary demand) on account of the Palin dam. During the year under report, however, the Palin dam was breached and no water was available. A sum of Rs. 1,000 has been sanctioned for constructing a new weir to this dam and it is believed that a large tract of land will be benefited. There are several important irrigation projects in this district, especially in the Sathwa township, and the necessity of taking them in hand has long been evident. It was not considered advisable to allow the villagers to carry them out. The special irrigation circle for Upper Burma has now been formed and it is hoped that the irrigation projects in Magwe will be soon taken up in earnest. Since the close of the year under report the Sitke and Palin dams and the Segyi and Taungtha tanks have been taken over by the Government and rules for their management have been sanctioned. In Myingyan the Pyugan tank irrigated 952 acres of land. The total sum spent on this work up to date is Rs. 19,694. It is under the control of the Public Works Department. In Minbu the principal irrigation works are the Man and Môn systems. Money is collected according to custom from the cultivators and expended in maintaining the weirs and channels in working order. No water-rate is levied. There has been no serious breach in any of the canals or weirs during the year. There are several other smaller irrigation works in this district maintained by the villagers; they are all in good order.

138. In the Eastern division the irrigation-tax has risen to Rs. 95,740 during the year of report compared with Rs. 78,868 in the preceding year. The outstandings at the close of the year were Rs. 4,963. In Kyaukse the demand has increased by Rs. 5,894 over that of the preceding year. All was collected within the year. No new works were undertaken, but Rs. 40,709 were expended in improvements and repairs to existing works. The canals are now reported to be in very good order and cultivation is rapidly increasing. The Zawgyi canals do not supply sufficient water for all the lands lying under them. It was thought that some of the water was diverted by weirs in the Shan States, but a special enquiry which was held showed that there are no such diversions. One important outcome of this enquiry is the evidence afforded that the only way of improving the supply of water from the Zawgyi is to prevent waste in Kyaukse by erecting headworks and regulators. This matter is now under consideration. The decrease in Meiktila from Rs. 5,332 to Rs. 4,618 is attributed to the rainfall not having been sufficient to fill the tanks. The balance outstanding on the 31st March 1893 was Rs. 38, of which Rs. 33 has since been collected and Rs. 5 remitted. Rupees 63,320 were expended on repairs and improvements during the year. Nothing was spent on irrigation work in the Pyinmana district. The Commissioner remarks that the so-called irrigation works in this district are very petty, and he does not consider it advisable to attempt much more as all the streams are used for floating timber which is the most important source of revenue in this district. In Yamèthin there has been a large increase in water-rate, the demand rising to Rs. 15,743 compared with Rs. 4,051 in the preceding year. A sum of Rs. 841 was remitted, and the balance uncollected at the close of the year was Rs. 4,817, now in process of recovery. In the previous year the water-revenue was derived only from lands under the Yamèthin, Nyaungyan, and Yindaw tanks.

During the year under report breaches which had occurred were repaired, other works were completed, and consequently a larger area was brought under irrigation, resulting in a corresponding increase of water-revenue. The chief work in this district is the Nyauingyan tank, which is fed by three large streams. The Deputy Commissioner is of opinion that when all the tanks in this district are filled with water the water-revenue is likely to amount to Rs. 74,000. The Commissioner, however, considers this estimate excessive and puts the figures at between Rs. 30,000 and Rs. 40,000.

Rules for the management of irrigation works under Government control have been sanctioned in the following districts:—

Northern division	...	...	{ Mandalay.
			{ Shwebo.
Central division	....	..	Lower Chindwin.
			{ Minbu.
Southern division		.	{ Magwe.
			{ Myingyan.
			{ Kyauksè.
Eastern division.		...	{ Meiktila.
			{ Yamèthin

PETROLEUM.

139. The petroleum revenue is derived from the Magwe and Pakòkku districts only and is a royalty on the outturn. During the year under report there has been a large increase, principally from Magwe. The total revenue amounted to Rs. 1,11,570 against Rs. 80,826 in the previous year, due to increased production. The figures for the past two years for each district are—

	1891-92.	1892-93.
	Rs.	Rs.
Magwe (Yenangyaning)	79,452	1,05,257
Pakòkku (Yenankyat)	1,374	6,313
Total	80,826	1,11,570

The increase in Magwe is mainly due to the larger number of borings sunk by the Burma Oil Company. The production of Royal wells has remained almost stationary and the only revenue derived from them at present is the fixed monthly rent of Rs. 400. The Burma Oil Company are reported to have 35 of these wells in working order. This number they are bound by the terms of their lease to keep in working order, but they have as yet shown no intention of tapping these wells by improved machinery. This backwardness is attributed to their fear of alienating the twinzas by the introduction of machinery in the midst of the native workings. Two new companies were formed during the year for the purpose of purchasing oil produced by the twinzas. One has failed and the second had not begun operations by the close of the year.

JADE AND AMBER.

140. The revenue under this head is derived from farming out the royalty on jade and amber in the Bhamo district. The revenue in the year under report has considerably decreased, falling from Rs. 52,500 in 1891-92 to Rs. 11,437. The figures for 1892-93 only include three instalments, as owing to the change of the date of the annual sale to October only three instalments fell due in 1892-93. The falling off is attributed to the more valuable deposits having been worked out, the quality of the present workings being very inferior. The Kansai Sawbwa opened out new mines during the past season, but with indifferent success. Unless fresh quarries are discovered the revenue under this head may be expected to gradually dwindle away.

STEATITE.

141. The revenue from steatite advanced to Rs. 7,295 in the year under report, an increase of Rs. 502 over the preceding year. It was derived solely from the mines in Minbu. There are seven known groups of mines situate in the lower Arakan Yoma. Of these five have been developed and two remain undeveloped. In 1891-92 the latter were worked by two speculators who were charged rent and 10 per cent. royalty on the gross outturn: their speculation was a failure and these

two mines were left unworked during the year under report. Rupees 2,345 remained uncollected at the close of the year. These outstandings seem large and some explanation should have been given. In Pakókku no revenue was realized during the year as the first lessee would not accept the conditions offered and when the right to work the quarries was again put up for sale there were no bidders. The Commissioner suggests that the Forest Department might take over these mines, and it is understood that this will be done.

SALT.

142. The salt revenue fell to Rs. 11,456 compared with Rs. 14,930 in the preceding year. The decrease was common to all divisions except the Central, in which there was a slight increase. The total amount was collected by the close of the year except Rs. 1,049 in Shwebo. The districts in which salt revenue is collected and the demands for the past two years are as follows —

		1891-92 Rs.	1892-93 Rs.
Northern division	{ Katha	3,600	2,930
	{ Shwebo	5,754	3,781
Central division	{ Sagang	2,380	2,300
	{ Lower Chindwin	1,885	2,045
	{ Myingyan	100	75
Southern division	{ Pakókku	100	100
	{ Magwe	710	20
	{ Minbu	50	40
	{ Meiktila	240	70
Eastern division	{ Yamethun	100	95
Irrawaddy division	Upper Burma portion of Thayetmyo district	11	.
	Total	14,930	11,456

In Katha the decrease is due to many of the people having abandoned salt manufacture as they were too poor to pay the tax, and the same cause operated in Shwebo. In the Central division the slight advance calls for no special remark. The large falling off in Magwe from Rs. 710 in 1891-92 to Rs. 20 in the year under report is attributed to the imposition of duty for three years at the full rate of Rs. 10 per cauldron. In 1891-92 it was discovered that the manufacture of salt had been illicitly carried on for some time. Duty at the full rate of Rs. 10 per cauldron was then imposed and a penalty at the same rate levied on account of the two previous years. No licenses were taken out during the year under report at the full rate, and it was thereupon reduced provisionally to Rs. 2-8-0 per cauldron, but even then eight persons only took out licenses. The people, it is reported, were apprehensive that the full rate would be eventually imposed and therefore did not come forward for licenses. The salt industry affords a means of livelihood to thousands of persons and if the present rates are considered too heavy, proposals should be made permanently to reduce them. The decrease in Meiktila is attributed to the migration of the majority of the salt-boilers to Lower Burma. The Financial Commissioner has asked the Commissioner, Northern Division, to consider whether in Shwebo the salt duty might not be more equitably levied by a tax on the area of the lands on which the saline earth is manufactured. The present method of levying the duty in Shwebo, and indeed everywhere in Upper Burma, is most unsatisfactory. It has no fixity and is most uncertain and capricious in its incidence on individuals. The rates have constantly to be reduced in order to permit the people (all of whom are of the poorest) to eke out a bare living. Mr. Smeaton thinks that the duty might without risk be halved, if not quartered.

TRIBUTE.

143. The demands under this head in the several districts during the past two years have been as follows. —

	1891-92 Rs.	1892-93 Rs.
Shamo	4,685	10,256
Katha	104	1,300
Ruby Mines (Momeik)	1,300	
Upper Chindwin	450	500
Pakókku	692	1,452
Kyaukse	5,000	5,000
Pyinmana	160	160
Total	24,091	19,168

The decrease is due to the Momeik State (which contributed Rs. 13,000 in 1891-92) having been brought under the direct administration of the Ruby Mines district. The increase in Bhamo and Katha is due to a larger area having been assessed than previously. Of the total demand Rs. 320 only were outstanding at the close of the year and of this Rs. 250 have since been recovered.

RAINFALL AND HARVEST.

144. The rainfall in each district during the past three years is shown in the following statement:—

District					1890	1891.	1892.
					Inches	Inches.	Inches.
Mandalay	...	...	...	..	16.75	18.77	38.16
Bhamo	.	..	.	..	69.15	59.82	75.98
Katha	...	...	..	...	48.57	33.63	78.13
Shwebo	...	...	.	..	22.09	24.82	29.41
Ruby Mines	...	..	...	.	88.44	67.20	141.12
Ye-u	..	.	...	...	31.68	23.36	37.43
Sagaing	..	...	..	..	21.28	16.57	35.11
Lower Chindwin	..	...	...	...	17.74	16.92	36.91
Upper Chindwin	...	...	...	..	33.89	66.57	61.91
Mymyan	.	.	..	...	20.12	21.15	23.11
Pakókku	.	...	...	...	19.40	14.32	14.82
Minbu	..	...	.	...	31.61	19.06	23.97
Magwe	...	...	...	...	30.55	26.33	25.88
Thayetmyo (Upper Burma portion)	...	...	...	.	32.10	32.10	26.07
Kyaukse	..	...	.	...	20.03	17.45	28.11
Meiktila	...	..	...	...	29.22	23.71	32.42
Yamèthin	...	...	...	...	33.69	31.41	33.48
Pyinmana	.	.	.	...	52.67	39.86	59.68

The rainfall in the year of report has been more plentiful than in either of the preceding years in every district except in the Upper Chindwin, Minbu, Pakókku, Magwe, and Yamèthin and the Upper Burma portion of the Thayetmyo district. But in several districts its distribution was unfavourable. The harvest on the whole was a fair one except in Shwebo and portions of the Meiktila and Yamèthin districts, where the crops failed. The number of rain-gauges in use is not sufficient and arrangements are now being made to increase them in every district.

145 In Mandalay the rainfall registered was more than double that of either of the two previous years, but was unevenly distributed. Copious showers fell just before agricultural operations could be started; a long term of drought followed and was succeeded by more rain late in the season. The rice crop suffered from this unequal distribution, but the harvest generally was much superior to that of the preceding year. In Bhamo the rainfall was in excess of the two previous years and the harvest generally was above the average. In the Bhamo and Mogaung townships, however, food-supplies had to be imported from the Shan States, while in the Kachin Hills, owing to excessive rain, and at the jade mines, the local supplies failed. Only one rain-gauge is kept in Katha and the rainfall registered was 78.13. Though not evenly distributed, it was on the whole good and the harvest, except in parts of the Kawlin and Mawnaing townships, which suffered from drought, was favourable and the food-supply sufficient. Shwebo was unfortunate this year also in its rainfall, which, though in excess of that of the two previous years, was so unevenly distributed that with the exception of the northern part of the district the harvest was little short of a failure. This is the fourth year in succession that this district has suffered from drought. The food-supply had to be supplemented by large importations of rice from Lower Burma and Ye-u and other districts. Relief works which had been opened in November 1891 remained open till the end of August 1892. In the Ruby Mines the heavy rain in October damaged the standing crops seriously and the harvest generally was below the average. The local food-supply is never sufficient. In the stone tract almost all the food-grains are imported from the neighbouring Shan States, which are well able to meet all demands.

146. In the Sagaing district the rainfall during the year under report exceeded

Central division.

ed that of either of the previous two years. It was well distributed and the harvest was very favourable. The crops were a success everywhere except the *pegyi* and a small portion of the rice crop which was destroyed by floods. The local food-supply was sufficient and there was no necessity to import food-grains as in the preceding year. The rainfall in Ye-u was 13 inches over that of 1891-92 and 6 inches over that of 1890-91. The harvest consequently, although not a bumper one, was very good. In 1891-92 the average outturn in this district was barely a 4-anna crop. Relief works had to be started and large numbers of villagers went to Lower Burma. During the year under report, however, there was a welcome return to plenty and the general improvement may be inferred from the fact that the villagers were not only able to provide for their own wants but to export large quantities of rice to Shwebo. In the Lower Chindwin district the rainfall was more than double that of either of the two preceding years. The *kaukkyi* and *jowar* crops were good except in the Ayadaw and Kani townships, and sessamum, cotton, gram, pulse, and beans gave a fair outturn, but on the whole the harvest, although much better than in 1891-92, was below the average. In the Upper Chindwin district the rainfall was a little over that of the previous year but less than that of 1890-91. The harvest is reported to have been good throughout the district and the people were able to export grain to the neighbouring districts.

147. In Myingyan alone of the four districts in the Southern division the rainfall was in excess of that of 1890-91. In parts of this

Southern division.

district even the rainfall is believed to have been below average. The harvest generally was fairly good, but in Pagan and Kyaukpadaung there was a great falling off due to unfavourable distribution of the rainfall. The food-supply in these tracts was very limited and this caused considerable emigration. The rainfall in Pakòkku during the year under report was 14.82 inches compared with 14.32 in the preceding year and 19.40 in 1890-91. The falls were moreover irregular. The harvest consequently was not a good one. The food-supply was not sufficient and in some parts of the district there was a certain amount of scarcity. An attempt was made to grow wheat at Gangaw, where the nurseries for the wet weather paddy failed, but owing to late receipt of the seeds the result was a failure. In Minbu the rainfall, though an improvement on the previous year, was below par. The paddy-crop was fair except in parts of the Minbu and Salin subdivisions, in the latter of which the rains failed at the end of the year, but *jowar*, the staple crop along the Mòn, was a complete failure. The island crops, however, were good. The food-supply was generally sufficient. The rainfall in Magwe was almost the same as in the preceding year. It was below the average of good seasons. The early rain was sufficient and well distributed, but the fall towards the end of the season was scanty, consequently although the early crops were good the second crops suffered considerably. The paddy-crop on the whole was fair, and sessamum (which is an important staple) and maize were above the average; but some of the island crops were destroyed by floods. The food-supply was generally abundant. The scarcity which prevailed in the preceding year continued to be felt during the early part of the year under report, but all relief works were closed by June.

148. The rainfall in the year under report was only 26.07 compared with

Thayetmyo.

32.10 in 1891-92. In addition to its scantiness it was badly distributed. The harvest consequently was below the average and the food-supply barely sufficient, the poorer classes having had to subsist for some time largely on roots and herbs mixed with rice.

149. In Kyaukse the rainfall during the year under report was higher than in

Eastern division.

either of the preceding two years, but was very unevenly distributed, the larger part of the 28 inches falling in September and October. This district, however, is pretty well secured by its irrigation works and the unirrigated tract only is seriously affected by the rainfall. In this tract the harvest was below the average. The food-supply of the district was sufficient. In Meiktila the rainfall, though above the average, was unfavourably distributed. Heavy rain in April and May was followed by drought in June

and July, and a fair rainfall in August was succeeded by drought in the two succeeding months. As a consequence the paddy-crop suffered severely and jowar almost entirely failed. The early sessamum was the only fair crop. The food-supply naturally was insufficient, but this was supplemented by imports from Kyauksè and Lower Burma. In Pyinmana the rainfall during the year was better than in the two preceding years. In the northern portion of the district the fall is always scanty and paddy-crops cannot be relied on except on irrigated lands. The harvest generally was a success and the taungya crops were exceptionally good, except on the eastern hills, where the early rain interfered with the burning of the yas. The food-supply of the district was sufficient and large quantities of grain were exported. The rainfall in Yamèthin was higher than in the preceding year and almost the same as in 1890-91. It was, however, very unevenly distributed, the late rains being insufficient; and in Pyawbwè the crops failed entirely. The sessamum crop was poor, but millet and Indian-corn were fair. There has been no actual famine in the district, but the northern portion has suffered from scarcity, some of the poorer people having had to subsist on grass seed and roots for a few weeks.

PUBLIC HEALTH.

150 With the exception of a few cases of cholera in Mandalay and an outbreak in Katha, the public health during the year under report was good throughout the Northern division. In Katha cholera broke out in May and continued for some months, carrying off 155 persons. The disease is supposed to have been introduced by natives of India who came up to work on the railway line. Of the total deaths 100 were amongst these coolies.

151 *Pyinmana* Sagaing was exceptionally free from outbreaks of epidemic disease except in four townships lying close to the river banks, in which cholera broke out in April and May, causing 24 deaths. There was not a single case of smallpox and this is attributed to the energy of Surgeon-Captain Mukerjee, who was in charge of the vaccination operations. The Financial Commissioner has much pleasure in commending Surgeon-Captain Mukerjee for the energetic manner in which he carried out his duties. The people all know him, and his kindly way with them overcomes obstacles which others find insuperable. In Ye-u a few cases of cholera occurred at Indaing and malarial fever was prevalent in Taze township, causing 104 deaths. Otherwise the general health of the district was good. In the Lower Chindwin district 215 deaths occurred from cholera and 7 from smallpox. In 1891-92 there was no smallpox and the deaths reported from cholera were only 93. The Deputy Commissioner considers that the apparent increase shown is due to more exact reporting by thugyis and village headmen. With the exception of a few solitary cases of cholera the Upper Chindwin district enjoyed good health.

152 There was no outbreak of epidemic disease in this division except in the Magwe Jail, and the general health was remarkably good. The outbreak in the jail is supposed to have been due to the impure water-supply. Eleven deaths occurred. Smallpox appeared in the Pin township, causing four deaths, but it was checked by the assistance rendered by the Civil Surgeon, who was in the township at the time.

153 Smallpox broke out in the Pyawbwè and Yamèthin subdivisions of the Yamèthin district, causing 109 deaths, and a slight outbreak of cholera occurred in Kyauksè. Otherwise the general health was good throughout the division.

154 There was no outbreak of epidemic disease during the year and the public health was good.

Thavetmye

CATTLE.

155 Foot-and-mouth disease appears to be the malady most prevalent in Upper Burma. It is not so fatal as some of the other infectious diseases; but it completely disables cattle for a long time and is said to permanently enfeeble them. The villagers are not competent to deal with it.

156 In the Bhamo, Shwebo, and Ruby Mines districts foot-and-mouth disease carried off many cattle. Its effects were most destructive in Bhamo, where 575 cattle died. Cowpox and diarrhoea occurred in the Mandalay district, while a new form of disease called "thut" appeared in Pwlebu (Katha). The number of plough animals in the Mandalay, Bhamo, and Ruby Mines districts is reported to be insufficient, but agricultural advances have been made to enable the villagers to purchase cattle. In Shwebo the supply is believed to be sufficient. In Katha also the cattle are sufficient, except in the northern part of the Katha subdivision, which has not yet recovered from the severe mortality in past years, and in Kawlin, where a large tract is lying uncultivated for want of plough cattle.

157 The Central division fared very well during the year under report, the total number of deaths reported from diseases being only 562. Of these 222 occurred in Yeu from anthrax, 44 from foot-and-mouth disease in Sagaing, and 296 in Lower Chindwin. The number of plough cattle is on the whole sufficient. In Sagaing cattle are reported to be increasing rapidly, and it is hoped that this district will again become one of the centres of cattle-supply. Owing to the advances made to cultivators in the Lower Chindwin the number of plough and breeding cattle has increased to 101,518 compared with 99,589 in 1891-92.

158. The improvement noted in the health of cattle in last year's report continued. No serious outbreak occurred in any district. Fifty deaths were reported in Myingyan from foot-and-mouth disease and anthrax and a few cases in Pakòkku. The hoof disease appeared in a very mild form at Minbu and foot-and-mouth disease in Magwe. Two hundred and twenty-nine cattle in the latter district were affected, but owing to the prompt measures taken only three deaths resulted. The number of plough cattle in Pakòkku (except at Gangaw) and Myingyan is sufficient for all requirements and is reported to be steadily increasing yearly. In the former district the price of plough cattle has fallen about 20 per cent. Minbu had suffered heavily from cattle-disease prior to 1891-92 and some portions of the district are still understocked. Owing to its comparative immunity from cattle-disease the Magwe district is rapidly regaining its former position as a breeding centre, and in Natmauk, Pin, and Gyokón a large trade in cattle is springing up.

159. With the exception of an outbreak of foot-and-mouth disease in Pyawbwe township (Yamethin), which caused 511 deaths, and a slight outbreak causing 68 deaths in Pynmana, the health of the cattle in the Eastern division has been remarkably good. In Kyaukse, Meiktila, and Yamethin the number of plough cattle is sufficient for the requirements of the people, but in Pynmana more cattle are required. The cultivators here are mostly too poor to buy for themselves, but since the close of the year under report advances have been made to enable them to purchase. Cattle-breeding is carried on in the three districts of Kyaukse, Meiktila, and Yamethin, and large numbers of cattle were exported from the two latter districts to Lower Burma during the year under review.

160. There was some cattle-disease during the year, but it was not so prevalent as before. The number of cattle has risen to 32,805, an increase of 3,297 compared with 1891-92.

I hayetmyo

PRICES.

161. The average prices of the principal articles of food and commerce throughout each district during the year under report compared with the previous year are shown in the statement attached.

Comparative statement of average prices.

PRICES PER 100 G-GALLON BASKETS.										PRICES PER 100 MISS.									
District.	Rice.		Millet.		Maize.		Pulses.		Oil-seeds.		Wheat.		Gram.		Cotton.		Salt.		
	1891.	1892.	1891.	1892.	1891.	1892.	1891.	1892.	1891.	1892.	1891.	1892.	1891.	1892.	1891.	1892.	1891.	1892.	
{Mandalay Bhamo Katha Shwebo Ruby Mines	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
	392	370	...	...	180	175	170	175	390	400	290	325	200	225	(c) 150	(c) 150	10 0	9 0
	300	300	...	...	...	...	...	...	375	375	...	...	...	...	...	...	(a) 18 0	(a) 19 0
	400	372	...	...	...	...	...	...	...	...	...	...	...	...	...	...	15 0	13 4
	366	333	76	70	...	...	180	190	319	352	...	...	...	...	24	24 8	8 10	8 6
{Saging Lower Chindwin Upper Chindwin	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
	368	326	...	180	300	300	264	180	348	400	300	300	210	170	25	25 0	9 3*	9 3	
	350	300	100	90	(b) 5	(b) 5	180	220	250	300	250	250	170	150	25	25 0	5 0	10 0	
	448*	331	108	90	...	...	146	131	302	384	197	240	160	179	(c) 100	(c) 130	13 0*	12 8
	454*	300	...	...	...	...	300	300	500	400	...	...	...	...	30	30 0	15 0	13 0
{Mingyan Pakoku Mimbu Magwe	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
	383*	308	127*	120	110	90	160	110	467*	453	185	287	...	...	22	18 0	14 0	12 0
	400	360	125	102	90	90	180	233	450	450	200	200	200	198	25	...	11 8	11 8	
	400	275	110	108	104	108	220	220	382	330	255	212	...	...	16	20 0	13 0	13 0
	400	320	100	90	125	120	160	160	400	350	...	...	...	...	17	16 0	11 0	12 8
{Kyaukse Meiktila Yamethin Pymmana	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
	330*	301	200	...	...	...	215*	210	400	400	230	245	...	...	...	...	12 0	11 0
	405*	417	110	119	178	170	178	178	416	407	...	...	...	...	20	20 0	13 0	13 0
	450	423	130	101	136	126	154	157	370	410	...	...	...	...	...	...	12 0	12 0
	375	275	...	...	100	75	200	200	350	350	...	...	...	...	16	15 0	12 8	12 8
										* Revised figures. (a) Retail rates. (b) Per 100 cobs. (c) Cleaned cotton.									

* Revised figures. | (a) Retail rates. | (b) Per 100 cobs. | (c) Cleaned bottom.

There has been a general fall in the average price of rice; in three districts (Shwebo, Ruby Mines, and Meiktila) only has the price risen. Prices generally ranged high at the beginning of the year, but as the season advanced the crop prospects became favourable, causing a gradual fall of prices. The variations in each district are noted below.

162. The average price of rice fell in Mandalay and Katha, but rose in Shwebo and the Ruby Mines. In Bhamo it remained stationary. The rise in Shwebo is due to the failure of the crops. Prices in the Ruby Mines district always range high, and in the year under report the figures advanced to Rs. 860 per 100 baskets compared with Rs. 825 in the previous year. Pulses rose except in the Ruby Mines, and oil-seeds advanced from Rs. 319 to Rs. 352 in Shwebo. Cotton and salt experienced little change.

163. There has been a considerable fall in the average price of rice in every district, owing to the general improvement in the harvest. The high price of maize is due to the small outturn. It is only grown in Sagaing and Ye-u. Pulse declined in Ye-u and Lower Chindwin, but advanced in Sagaing, while in every district except the Upper Chindwin there was a rise in the price of oil-seeds. The rise in the price of wheat in the Lower Chindwin is explained by the increased demand by natives of India. The price of cotton and salt remained almost stationary except in Sagaing, where salt advanced from Rs. 5 to Rs. 10 per 100 viss. No explanation is given of this.

164. In the Southern division there has been a general decline in prices except of wheat in Myingyan, the price of which rose from Rs. 185 to Rs. 287, due to increased demand, and of pulse in Pakôkku, the price rising from Rs. 180 to Rs. 233. This general fall in prices is due to the better harvest. There was a slight decline in the cotton market in Magwe and Myingyan and an advance in Minbu. No quotations are given by the Deputy Commissioner, Pakôkku, for cotton; in the preceding year the price quoted was Rs. 25 per 100 viss. The Deputy Commissioner remarks that there is no market for cotton, but this can hardly be correct. The market is Myingyan. The price of salt remained stationary in Pakôkku and Minbu, but increased 13 per cent. in Magwe and declined 14 per cent. in Myingyan.

165. In Meiktila alone out of the four districts in the Eastern division the average price of rice rose during the year of report, but the rise was very small. Millet also advanced slightly in this district, but declined in Yamèthin. The variations under the other staples are slight except oil-seeds, the price of which rose in Yamèthin from Rs. 370 to Rs. 410, due to a bad outturn of the crop. Cotton fell slightly in Pyinmana, while there was no change in the price of salt except in Kyaukse, where it fell from Rs. 12 to Rs. 11 per 100 viss.

AREA OF STATE WASTE LANDS LEASED.

166. The area of State waste land given out on lease in each district during the year under review is as follows:—

		Acres.
Northern Division.	Mandalay district	621.40
	Bhamo district	4.71
	Katha district	Nil.
	Shwebo district	Nil.
	Ruby Mines district (area not stated)	...
Southern Division.	Pakôkku district	106.00
	Minbu district	228.00
	Magwe district	750.92
	Myingyan district	Nil.
	Sagaing district	205.00
Central Division.	Lower Chindwin district	440.6
	Upper Chindwin district	Nil.
	Ye-u	Nil.
	Kyaukse district	5,488.69
Eastern Division.	Pyinmana district	15.00
	Yamèthin district	71.14
	Meiktila district	Nil.
Irrawaddy Division.	Thayetmyo district (Upper Burma portion)	Nil.
Total		7,940.62

Some leases were also given by the Subdivisional Officer, Taungdwingy (Magwe district), but the area is not stated.

167. In the Mandalay district exemption from rent was granted in every case for periods ranging from one to three years. No exemptions were given in Bhamo. The Deputy Commissioner, Ruby Mines district, remarks that "no grants were made in the year under report under the Financial Commissioner's Circular No. 19 of 1888." This circular, however, has been superseded by Chapters VI and VIII of the rules framed under the Upper Burma Land and Revenue Regulation of 1889. The Deputy Commissioner should have been aware of this.

168. In the Pakòkku district an area of 100 acres was leased to one person. No exemption was granted, but a rate of Rs. 2 per acre per annum was fixed for a period of two years, the land after that period to be subject to the usual rates of assessment. The remaining six acres were leased by the Subdivisional Officer, Pauk. It is not stated whether any exemption from rent was granted, but the Deputy Commissioner remarks that "no revenue is collected as no rates have yet been fixed for the assessment of crops on State lands in the interior of the district." This is not understood. The Deputy Commissioner's attention is invited to Chapter IV of the Rules framed under the Upper Burma Land and Revenue Regulation, 1889. In the Minbu and Magwe districts exemptions were granted for periods ranging from one to six years except in two cases in which no exemption was given. The Commissioner is not in favour of large areas being leased to individuals as this tends to create a "landlord" class. The Financial Commissioner agrees in this opinion. Under the rules a Deputy Commissioner has power to lease State land up to a limit of 100 acres, but the power to grant the maximum area should be sparingly exercised and only in cases where the applicant is clearly able to work the land with his own means.

169. Of the area leased in the Sagaing district exemption from rent was granted on 187.50 acres for periods from one to five years, and the balance (17.50 acres) was leased for five years at a yearly rent of Rs. 185. From the Deputy Commissioner's subsequent report it appears that the land in this latter case was an island, valuable on account of the thatch grown there. The lease for five years was put up for sale and realised Rs. 185 a year: the rent previously paid was only Rs. 15 a year. The leases in the Lower Chindwin district were all given by village headmen. In two cases exemption was given for one year; in the remainder for two years.

170. Seven hundred and ninety leases were given during the year under report in the Kyaukse district, the area leased being 5,488.69 acres. Exemption from rent was given in every case for periods of one to four years. The area leased in the Pyinmana district was very small, amounting to only 15 acres. These leases were given by village headmen. The Deputy Commissioner remarks that several applications have been made for land apparently waste, but objections have been raised by persons claiming the land as "bobabaing," and he adds that until a detailed survey has been made it will be difficult to decide what land is available. In the Yamèthin district 71.14 acres were leased with periods of exemption from rent ranging from one to six years. The Commissioner (Mr. Bridges) shares the view expressed by the Commissioner, Southern Division, that leases of large areas should not be given. He reports that he has impressed on Deputy Commissioners the advisability of giving small leases to cultivators, as it is much more satisfactory for Government to deal with the cultivator direct.

THUGYIS' CIRCLES AND COERCIVE PROCESSES IN THE COLLECTION OF REVENUE.

171. The number of thugyis' circles and of coercive processes issued in each division during the past two years is shown in the following statement:—

Division.	THUGYIS' CIRCLES.		COERCIVE PROCESSES	
	1891	1892	1891	1892.
Northern ...	681	1,116	1,513	1,266
Central ..	971	1,015	324	190
Southern ..	1,193	1,235	1,017	1,660
Eastern ..	987	1,036	701	1,585
Irrawaddy (Upper Burma portion of Thayetmyo)	57	31	22	48
Total	3,872	4,433	3,677	4,758

172. The large increase in the number of thugyis' circles in the Northern division from 681 to 1,116 in the year under report occurred in the Katha, Shwebo, and Ruby Mines districts.

In the first and last named the increase was due to several large charges having been broken up and village headmen appointed. In Shwebo there are 12 myothugyis and 268 ywathugyis as against 12 and 263 in the preceding year. In that year the number of circles shown was 29, but this represented the number of large circles, whereas in the year under report myothugyis and ywathugyis' charges are included.

173. The breaking up of two large circles and the re-establishment of another account for the increase in the Lower Chindwin. In the Upper Chindwin the change is probably due to

the breaking up of large circles and appointment of village headmen. No explanation, however, has been given. Ye-u shows a decrease of two, which is not explained.

174. The number of circles in the Southern division has risen from 1,193 to 1,235, due to the splitting up of large circles. All districts shared in the increase, but it was more marked in Pakòkku.

175. In the Eastern division the increase in the number of thugyis' circles is contributed to by all districts. One myothugyiship was broken up in Pymmana and the subordinate gaungs became independent thugyis, while thugyis have been appointed to several re-established villages. There are no myothugyis in Meiktila and only one in Kyauksè. He is in charge of the Yeyaman tract and is paid a fixed salary of Rs. 50 a month.

176. The number of circles shown in Thayetmyo does not include those which have been broken up into village headmanships. There are altogether 126 village headmen in this district, of whom 92 are subordinate to circle (taik) thugyis and 34 are independent.

Every opportunity is taken to split up large, unwieldy circles into village headmanships where practicable and reasonable. The village system has been found to work well on the whole and to give satisfaction to the people. Hereditary claims to a myothugyiship are respected and it is only where a myothugyi dies and leaves no direct heirs or where he is notoriously inefficient or has misconducted himself, that the circle is broken up and village headmen appointed. The Deputy Commissioner, Meiktila, does not appear to consider the village headmen system a good one. He remarks as follows:-

"I hope it will not be considered a sacrilege if I say a word in faint dispraise of the village system. When our dealings with the headman chiefly concerned criminal matters, the system answered well. Of this, I believe, there can be no doubt. But I am bound to say that after my experience in the thathameda remission enquiries, I doubt whether the village circle and village thugyi are conducive to a good revenue administration. The thugyis in this district certainly give little or no assistance in revenue matters. In enquiries they invariably side against Government, back up the false claims of those interested, and do their utmost to mislead the officer holding the inquiry. This has been the Settlement Officer's experience as well as my own. One longs in these enquiries for the Lower Burma thugyi, the man who lives among the people and is intimately acquainted with their wants and sympathies, and yet whose personal stake in the revenue is sufficient to make him look carefully after it. I feel quite certain that much revenue in Upper Burma is lost owing to Government having no real representative further down the scale