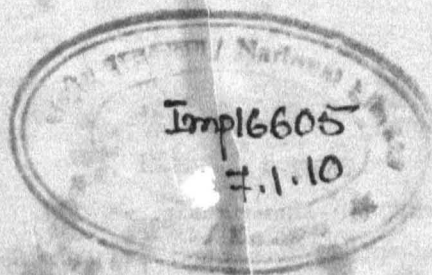


REPORT  
ON THE  
REVENUE ADMINISTRATION OF BURMA  
For the year 1890-91.



RANGOON :  
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## TABLE OF CONTENTS.

### RESOLUTION BY THE CHIEF COMMISSIONER.

	<i>Para.</i>	<i>Page.</i>
Submission of report ...	1	1
General statistics ...	2	<i>ib.</i>
Revenue administration of Upper and Lower Burma ...	3	2
<b>LOWER BURMA.</b>		
General character of the season ...	4	2
Area of cultivation ...	5	<i>ib.</i>
Cattle-disease ...	6	<i>ib.</i>
Land records ...	7	3
Survey ...	8	<i>ib.</i>
Supplementary survey ...	9	4
Thugyis ...	10	<i>ib.</i>
Statistics of transfers and tenants ...	11	5
Land revenue collections and outstandings ...	12	<i>ib.</i>
Capitation-tax ...	13	6
Fisheries ...	14	7
Salt excise revenue ...	15	8
Taxation on locally manufactured salt ...	16	<i>ib.</i>
Minor forest produce ...	17	9
Collection of revenue ...	18	<i>ib.</i>
Commission earned by thugyis ...	19	10
Revenue business ...	20	<i>ib.</i>
<b>UPPER BURMA.</b>		
System of revenue collection ...	21	11
General character of the season ...	22	<i>ib.</i>
Cattle-disease ...	23	12
Thathameda ...	24	<i>ib.</i>
State lands ...	25	<i>ib.</i>
Salt revenue ...	26	13
Miscellaneous revenue ...	27	<i>ib.</i>
Agricultural advances ...	28	<i>ib.</i>
Grants of waste land ...	29	14
Survey and settlement ...	30	<i>ib.</i>
Agricultural experiments ...	31	<i>ib.</i>
Conclusion ...	32	15

### REPORT ON THE REVENUE ADMINISTRATION OF BURMA.

	<i>Para.</i>	<i>Page.</i>
Administration of Burma ...	1	1
Dates on which reports were received ...	2	<i>ib.</i>
Revenue demand in Lower Burma ...	3	2
Revenue demand in Upper Burma ...	4	<i>ib.</i>
Receipts from public treasuries ...	5	3
Incidence of taxation ...	6	<i>ib.</i>
Receipts from public treasuries in Upper Burma ...	7	<i>ib.</i>

#### PART I.

##### SECTION I.—AGRICULTURAL.

###### *Rainfall, Harvests, and Calamities of Season and Area under Cultivation.*

Rainfall and harvest ...	8	4
Calamities of the season ...	9	<i>ib.</i>
Increase or decrease in cultivation, Form IV(a) ...	10	5
Crops and cropped area, Form No. IV (c) ...	11	<i>ib.</i>
Cattle-disease ...	12	7
Cattle-markets ...	13	11
Paddy ...	14	<i>ib.</i>
Salt ...	15	12

##### SECTION II.—LAND RECORDS.

###### *Thugyis and District Surveyors.*

Works of thugyis and district surveyors in—		
Pegu district ...	16	12
Arakan division ...	17	13
Irrawaddy division ...	18	<i>ib.</i>
Tenasserim division ...	19	14

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*Records in possession of thugyis at headquarters.*

	Para.	Page.
Records in possession of thugyis	20	14
Thugyis' records in the Arakan division	21	15
Records at headquarters in the Arakan division	22	<i>ib.</i>
Records in thugyis' possession, Pegu division	23	<i>ib.</i>
Records at headquarters, Pegu division	24	<i>ib.</i>
Thugyis' records, Irrawaddy division	25	<i>ib.</i>
Records at headquarters, Irrawaddy division	26	<i>ib.</i>
Thugyis' records, Tenasserim division	27	16
Records at headquarters Tenasserim division	27a	<i>ib.</i>
Land revenue rolls	27b	<i>ib.</i>

*Survey.*

Cadastral surveys in Thongwa and Amherst	28	16
Traverse surveys followed by cadastral survey under Mr. Clancey	29	<i>ib.</i>
Areas surveyed by parties	30	17
Holding surveys in Sandoway, Shwegyin, and Toungoo	31	<i>ib.</i>

*Settlement.*

Settlement in Bassein and Thongwa	32	17
-----------------------------------	----	----

*Transfers of Land.*

Average rate per acre of rice-land sold	33	18
Classes of persons who purchased land	34	<i>ib.</i>
Absorption of land by money-lending and trading classes	35	19

*Agricultural Tenants.*

Statistics relating to rice-land	36	19
Tenant occupancy and rents	37	21

*Grazing-grounds.*

Area of grazing-grounds	38	21
-------------------------	----	----

## PART II.

## SECTION III.—FISCAL.

*Land Revenue.*

Total area assessed and gross land revenue demand	39	22
Arakan division—		
Akyab district	40	23
Kyaukpyu district	41	<i>ib.</i>
Sandoway district	42	<i>ib.</i>
Northern Arakan (Hill Tracts)	43	24
Pegu division—		
Rangoon Town district	44	24
Hanthawaddy district	45	<i>ib.</i>
Pegu district	46	<i>ib.</i>
Tharrawaddy district	47	25
Prome district	48	<i>ib.</i>
Irrawaddy division—		
Thongwa district	49	25
Bassein district	50	26
Henzada district	51	<i>ib.</i>
Thayetmyo district	52	<i>ib.</i>
Tenasserim division—		
Amherst district	53	26
Shwegyin district	54	27
Toungoo district	55	<i>ib.</i>
Tavoy district	56	28
Mergui district	57	<i>ib.</i>
Salween district	58	<i>ib.</i>

*General Remarks on Land Revenue Administration.*

General remarks on collections	59	28
Remarks on remissions	60	29
Inaccuracies in reports	61	<i>ib.</i>

*Capitation-tax and Land-rate in lieu of Capitation-tax.*

Capitation-tax	62	29
Arakan division—		
Akyab district	63	30
Kyaukpyu district	64	31
Sandoway district	65	<i>ib.</i>
Northern Arakan district	66	<i>ib.</i>
Pegu division—		
Hanthawaddy district	67	31
Pegu district	68	<i>ib.</i>
Tharrawaddy district	69	<i>ib.</i>
Prome district	70	<i>ib.</i>



CONTENTS.

iii.

	Para.	Page.
Irrawaddy division—		
Thongwa district ...	71	31
Bassein district ...	72	<i>ib.</i>
Henzada district ...	73	32
Thayetmyo district ...	74	<i>ib.</i>
Tenasserim division—		
Amherst district ...	75	32
Shwegyin district ...	76	<i>ib.</i>
Toungoo district ...	77	<i>ib.</i>
Tavoy district ...	78	<i>ib.</i>
Mergui district ...	79	<i>ib.</i>
Salween district ...	80	33
Land rate in lieu of capitation-tax ...	81	<i>ib.</i>

*Fisheries.*

Fishery revenue ...	82	33
Arakan division ...	83	34
Pegu division ...	84	<i>ib.</i>
Irrawaddy division ...	85	<i>ib.</i>
Tenasserim division ...	86	<i>ib.</i>

*Salt Excise.*

Salt revenue ...	87	35
Composition duty ...	88	<i>ib.</i>
Akyab district ...	89	<i>ib.</i>
Kyaukpyu district ...	90	<i>ib.</i>
Sandoway district ...	91	<i>ib.</i>
Hanthawaddy district ...	92	36
Pegu district ...	93	<i>ib.</i>
Thongwa district ...	94	<i>ib.</i>
Bassein district ...	95	<i>ib.</i>
Amherst district ...	96	<i>ib.</i>
Shwegyin district ...	97	<i>ib.</i>
Tavoy district ...	98	36
Mergui district ...	99	<i>ib.</i>
Composition duty on manufactured salt compared to incidence of duty on imported salt ...	100	<i>ib.</i>

*Minor forest produce.*

Revenue minor forest produce ...	101	37
Arakan ...	102	<i>ib.</i>
Pegu ...	103	<i>ib.</i>
Irrawaddy ...	104	<i>ib.</i>
Tenasserim ...	105	<i>ib.</i>

*Other classes of revenue.*

Revenue from postage and telegraph stamps ...	106	38
---	-----	----

SECTION IV.—LAND AND REVENUE ACT.

Processes for realization of revenue ...	107	38
Process-serving establishment ...	108	39
Other matters under the Land and Revenue Act. Payment of thugyis ...	109	<i>ib.</i>

SECTION V.—OTHER ACTS.

Land acquired under the Land Acquisition Act, 1870 ...	110	40
Loans to agriculturists ...	111	<i>ib.</i>

SECTION VI.—MISCELLANEOUS.

Revenue work performed during the year ...	112	40
Appellate work of Revenue Officers ...	113	41
Cost in revenue cases ...	114	<i>ib.</i>
Thugyis' commission ...	115	<i>ib.</i>
Security bonds ...	116	42
Arakan division ...	117	<i>ib.</i>
Pegu division ...	118	<i>ib.</i>
Irrawaddy division ...	119	<i>ib.</i>
Tenasserim division ...	120	<i>ib.</i>
Touring by Revenue Officers ...	121	43

*Revenue officers.*

Arakan division ...	122	43
Pegu division ...	123	<i>ib.</i>
Irrawaddy division ...	124	<i>ib.</i>
Tenasserim division ...	125	<i>ib.</i>

PART III.

UPPER BURMA.

Revenue controlled by Deputy Commissioners ...	126	45
Thugyis and their charges ...	127	<i>ib.</i>
Thathameda ...	128	46
Incidence of thathameda per head and per family ...	129	<i>ib.</i>

	Para.	Page.
Revenue on State lands	130	<i>ib.</i>
Miscellaneous revenue	131	47
Incidence of total revenue demand (paragraph 126) per family	132	<i>ib.</i>

## I.—RAINFALL AND HARVEST.

Rainfall	133	47
Northern division	134	<i>ib.</i>
Central division	135	48
Southern division	136	<i>ib.</i>
Eastern division	137	49
General remarks	138	<i>ib.</i>
Want of irrigation	139	<i>ib.</i>

*Public Health.*

Public health	140	50
---------------	-----	----

*Cattle.*

Eastern division	141	50
Northern division	142	<i>ib.</i>
Central division	143	<i>ib.</i>
Southern division	144	<i>ib.</i>
Eastern division	145	<i>ib.</i>
Segregation of diseased cattle	146	<i>ib.</i>

*Prices.*

Statistics of prices	147	51
Northern division	148	<i>ib.</i>
Central division	149	<i>ib.</i>
Southern division	150	<i>ib.</i>
Eastern division	151	<i>ib.</i>
Errors in quotations of prices	152	52

*Thathameda.*

Thathameda demand	153	52
-------------------	-----	----

*Northern Division.*

Mandalay	154	52
Bhamo	155	<i>ib.</i>
Katha	156	53
Shwebo	157	<i>ib.</i>
Ruby Mines	158	<i>ib.</i>

*Central Division.*

Ye-u	159	53
Sagaing	160	<i>ib.</i>
Lower Chindwin	161	<i>ib.</i>
Upper Chindwin	162	<i>ib.</i>

*Southern Division.*

Myingyan	163	54
Pakókku	164	<i>ib.</i>
Minbu	165	<i>ib.</i>
Magwe	166	<i>ib.</i>
Thayetmyo	167	<i>ib.</i>

*Eastern Division.*

Kyauksè	168	54
Meiktila	169	55
Yamethin	170	<i>ib.</i>
Pyinmana	171	<i>ib.</i>

*State Lands.*

Revenue State lands	172	55
Northern division	173	<i>ib.</i>
Central division	174	56
Southern division	175	<i>ib.</i>
Eastern division	176	<i>ib.</i>
Survey of State lands	177	<i>ib.</i>

*Fisheries.*

Revenue fisheries	178	56
Northern division	179	57
Central division	180	<i>ib.</i>
Southern division	181	<i>ib.</i>
Eastern division	182	<i>ib.</i>

*Miscellaneous Revenue.*

Irrigation-tax	183	57
Northern division	184	58
Central division	185	<i>ib.</i>
Southern division	186	<i>ib.</i>



# CONTENTS.

V.

	Para.	Page.
Eastern division	187	59
Excise, stamps, and registration revenue	188	ib.
Salt	189	ib.
Fines under the Upper Burma Village Regulation	190	ib.
Ruby Mines	191	60
Jade stones	192	ib.
Tributes	193	ib.
Petroleum	194	ib.
Other sources	195	ib.
<i>Agricultural Advances.</i>		
Advances Upper Burma	196	61
Northern division	197	ib.
Central division	198	ib.
Southern division	199	ib.
Eastern division	200	ib.
Thayetmyo	201	62
General remarks	202	ib.
<i>Grants of Waste Lands.</i>		
Northern division	203	62
Central division	204	ib.
Southern division	205	ib.
Eastern division	206	ib.
<i>Survey and Settlement.</i>		
Cadastral surveys	207	63
Special holding surveys in Ye-u, Sagaing, Pakòkku, Minbu, and Magwe	208	ib.
Settlement	209	ib.
Other surveys	210	ib.
Revenue administration of Upper Burma	211	64

	Page.
PART II.—Extracts from reports by Commissioners and Deputy Commissioners, Lower Burma...	1—41
PART III.—Extracts from reports by Commissioners and Deputy Commissioners, Upper Burma	42—62

# APPENDICES.

	Page.
Form No. I.—Table showing for each township statistics of existing circles for the year ending the 31st March 1891	ii.
Form No. IIA.—Area and gross demand on the land which revenue was assessed	vii.
Form No. IIB.—Number of fruit-trees separately assessed	xi.
Form No. IIL.—Return of rainfall for the year ending 31st December 1890, &c.	xii.
Form No. IV(a).—Area cultivated and uncultivated, 1889-90	xv.
Form No. IV(b).—Irrigation, 1890-91	xvi.
Form No. IV(c).—Crops cultivated (area in acres), 1890-91	xvii.
Form No. IV(d).—Agriculture stock, 1890-91	xviii.
Form No. V.—Surveyed and assessed area, 1890-91	xix.
Form No. VI.—Statement showing the prices of produce at the end of the year, 1890-91	xx.
Form No. VII.—Register of transfers	xxii.
Form No. VIII.—Totals of sales, mortgages, and redemptions, and other transfers for the year ending 31st March 1891	xxiii.
Form No. IX.—Varieties of tenure held direct from Government, 1889-90	xxiv.
Form No. X.—Prevailing rents during the year 1890-91	xxvi.
Form No. XIA.—Cattle-market receipts and expenditure for the year 1890-91	xxviii.
Form No. XIB.—Cattle-market—Nature of transactions for the year 1890-91	xxx.
Form No. XII.—Statement showing new agricultural implements and machines which have been tested during the year 1890-91, &c.	xxx.
Form No. XIII.—Thugyis' commission and taiksaes' salaries for the year 1890-91	xxxii.
Form No. XIV.—Statement showing the progress made by thugyis in obtaining survey and other qualifications for the year 1890-91	xxxiv.
Form No. XV.—Inspection of land revenue-rolls	xxxv.
Form No. XVI.—Comparative statement of land revenue, demands, collections, and balances for the year 1890-91	xxxvi.
Form No. XVII.—Capitation-tax	xl.
Form No. XVIII.—Classification of persons assessed to capitation-tax	xliv.
Form No. XIX.—Number and class of persons exempted from capitation-tax, 1890-91	xl.
Form No. XXI.—Land rate in lieu of capitation-tax for the year 1890-91	xlv.
Form No. XXII.—Fishery revenue collections for the year 1890-91	xlix.
Form No. XXIII.—Fishery revenue (demand distributed under different heads) for the year 1890-91	liii.
Form No. XXIV.—Salt excise revenue for the year 1890-91	lv.
Form No. XXV.—Salt excise revenue	lviii.
Form No. XXVI.—Minor forest produce	lix.
Form No. XXVII.—Postage and telegraph stamps and miscellaneous revenue for the year 1890-91	lx.
Form No. XXVIII.—Supplementary statement of remissions and outstandings up to 30th June 1891	lxi.

	<i>Page.</i>
Form No. XXVIII.—Revenue proceedings against defaulters for the year 1890-91 ...	lxiv.
Form No. XXIXA.—Grants made under the Waste-land Rules issued before the coming into force of the Burma Land and Revenue Act, 1876, for the year 1889-90 ...	lxviii.
Form No. XXIXB.—Area of grants as yet unassessed to revenue (pottah grants) for the year 1890-91 ...	lxix.
Form No. XXIXC.—Land granted revenue free for a term under the rules framed under the Burma Land and Revenue Act for the year 1890-91 ...	lxx.
Form No. XXIXD.—Land granted for religious edifices in the year 1890-91 ...	lxxi.
Form No. XXIXE.—Land sold or granted under special circumstances for the year 1890-91 ...	lxxii.
Form No. XXX.—Statement of compensation and reduction of revenue for land acquired for public purposes and of land restored by Government for the year 1890-91 ...	lxxiii.
Form No. XXXI.—Deputy Commissioner's abstract return of disbursements, collections, and out-standings, &c. ...	lxxiv.
A.—Treasury Officer's certificate ...	ib.
B.—Abstract of disbursements ...	ib.
C.—Abstract of collections ...	ib.
D.—Abstract showing total outstandings at close of the year ending 31st March 1891, &c. ...	ib.
Form No. XXXII.—Revenue business performed for the year 1890-91 ...	lxxv.
Form No. XXXIII.—Statement of revenue business performed by Revenue Officers for the year 1890-91 ...	lxxix.
Form No. XXXIV.—Appellate work of Revenue Courts and Offices ...	lxxxiii.
Form No. XXXV.—Costs in revenue cases ...	lxxxvii.
Form No. XXXVI.—Civil suits between landlords and tenants for the year 1889-90 ...	lxxxviii.
Form No. XXXVII.—List of officers who have performed revenue work during the year 1890-91 ...	lxxxix.
Form No. XXXVIII.—Comparative statement of the amount of demand of land and other revenue to which this report refers for the year 1890-91 (omitting fractions) ...	c.
Form No. I.—Demands, collections, remissions, and balances of thathameda for the year 1890-91 as compared with 1889-90 ...	cviii.
Form No. II.—Demands, collections, remissions, and balances of revenue from State lands for the year 1890-91 as compared with 1889-90 ...	cx.
Form No. III.—Demands, collections, remissions, and balances of miscellaneous revenue for the year 1890-91 as compared with 1889-90 ...	cxii.
Form No. IV.—Coercive processes ...	cxiii.
Form No. V.—General statement of revenue collections for 1890-91 as compared with 1889-90 ...	ib.
Form No. VI.—Rainfall, 1890 ...	cxiv.
Form No. VII.—Statement showing the demand and collections on account of thathameda-tax for the year 1889-90 and 1890-91 ...	ib.
Form No. VIII.—Agricultural advances ...	cxv.



# RESOLUTION

## ON THE

# REVENUE ADMINISTRATION OF BURMA

## For the year 1890-91.

Extract from the Proceedings of the Chief Commissioner, Burma, in the Revenue Department,—No. 221R., dated the 2nd December 1891.

### READ—

Letter No. 239-421R., dated the 9th November 1891, from the Secretary to the Financial Commissioner, Burma, submitting the Revenue Administration Report of Burma for the year 1890-91. Report of the Director of Land Records and Agriculture on his department for the year 1890-91.

**RESOLUTION.**—The Revenue Report, which was due on the 1st September, was received in the Secretariat on the 10th November 1891. The delay in its submission was due in part to pressure of work occasioned by the occurrence of scarcity in Upper Burma. The Chief Commissioner hopes that the Financial Commissioner will be able to submit it punctually in future years. He is glad to observe that the divisional reports were more punctually submitted by Commissioners than in the preceding year.

2. The following statement exhibits the demand, the remission, and the net demand under each head of income during the past two years for (1) Lower and (2) Upper Burma :—

Item of revenue.	1889-90.			1890-91.			Increase or decrease in net demand.
	Demand.	Remissions.	Net demand.	Demand.	Remissions.	Net demand.	
<i>Lower Burma.</i>	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Land revenue ... ..	85,30,018*	3,344*	85,26,674	86,76,012	60,624	86,15,388	+ 88,714
2. Customs ... ..	69,44,157	...	69,44,157	86,52,534	...	86,52,534	+ 17,08,377
3. Capitation tax ... ..	35,20,459	22,009*	34,98,450	35,90,472	11,310	35,79,162	+ 80,712
4. Excise ... ..	35,87,800*	...	35,87,800	36,29,412	...	36,29,412	+ 41,612
5. Forests ... ..	31,34,716	...	31,34,716	26,77,671	...	26,77,671	- 4,57,045
6. Stamps ... ..	17,59,648	...	17,59,648	18,22,346	...	18,22,346	+ 62,698
7. Fisheries ... ..	13,10,523	1,039	13,09,484	16,35,192	1,298	16,33,899	+ 3,24,415
8. Miscellaneous ... ..	3,45,512	...	3,45,512	3,49,613	...	3,49,613	+ 4,101
9. Marine ... ..	2,41,457	...	2,41,457	2,82,733	...	2,82,733	+ 41,276
10. Land rate in lieu of capitation-tax ...	72,846	5,679	67,167	70,302	229	70,073	+ 2,906
11. Salt excise .. ..	1,11,667*	...	1,11,667	1,99,373	...	1,99,373	+ 87,706
Total Lower Burma ...	2,95,58,808	32,071	2,95,26,732	3,15,85,660	73,456	3,15,12,204	+ 19,85,472
<i>Upper Burma.</i>							
1. Thathameda ... ..	39,12,871*	33,913	38,78,958	46,18,522	71,488	45,47,034	+ 6,68,076
2. State land ... ..	8,18,060*	4,708	8,13,352	7,55,579	1,768	7,53,811	- 59,541
3. Excise ... ..	5,13,358*	...	5,13,358	4,20,089	...	4,20,089	- 93,269
4. Forests ... ..	18,06,069	...	18,06,069	16,44,297	...	16,44,297	- 1,61,772
5. Stamps ... ..	1,98,635	...	1,98,635	2,31,109	...	2,31,109	+ 32,474
6. Miscellaneous ... ..	12,16,474*	32,943	11,83,531	11,42,726	4,166	11,38,560	- 44,971
7. Salt ... ..	9,534*	...	9,534	14,480	2,360	12,120	+ 2,586
Total Upper Burma ...	84,75,001	71,564	84,03,437	88,26,802	79,782	87,47,020	+ 3,43,583
GRAND TOTAL ...	3,80,33,804	1,03,635	3,79,30,169	4,04,12,462	1,53,238	4,02,59,224	+ 23,29,055

\*Revised figures.

From these figures it appears that there was an increase in revenue which, though not so large as the increase of 1889-90 over 1888-89, was still very substantial. In Lower Burma all heads of receipts contributed to the increase except Forests; in Upper Burma the increase was due to the growing productiveness of the principal source of revenue, namely, the thathameda. The percentage of increase was in Lower Burma 6·7 and in Upper Burma 4·1.

3. In this review, as in last year's review, the history of the revenue administration of Upper and Lower Burma is separately dealt with. The system of revenue being in many ways dissimilar in the two provinces, this method of treatment is found to be the most convenient. The subjects of report are dealt with in the same order as in the Financial Commissioner's report.

#### LOWER BURMA.

4. The season in Lower Burma was on the whole a favourable one. Except in parts of a few districts the rainfall was sufficient and the crops above the average. The only serious calamities of the season were the destruction of crops by floods in parts of Hanthawaddy, Tharrawaddy, and Thongwa, and the outbreak of epidemics of cattle-disease, to which further reference is made in paragraph 6, in Bassein, Tharrawaddy, Sandoway, and Kyaukpyu.

5. The total area under cultivation was 5,291,414 acres against 5,144,741 in 1889-90. The area cropped was only 30,143 acres larger than in 1889-90, the area under fallow having increased from 331,858 to 448,388 acres. The increase in area under cultivation was due partly to surveys, whereby the area under cultivation was accurately recorded, partly to actual extension of cultivation. The increase in the fallow area was comparatively small except in Bassein, in which the area increased from 61,762 to 126,915 acres. This increase was due to the ravages of an epidemic of cattle-disease, which resulted in large areas being thrown out of cultivation.

6. The mortality from cattle-disease was larger in 1890-91 than in the previous year, the number of deaths having increased from 65,346 head of cattle valued at Rs. 25,04,476 to 76,391 valued at Rs. 30,79,620. The districts which suffered most from cattle-disease were Bassein, where 21,912 died, Tharrawaddy, where 8,244 died, Akyab, where 7,356 died, Amherst, where 7,052 died, and Henzada where 6,648 died. The greater part of this mortality was, as usual, caused by rinderpest, which was present in an epidemic form in Bassein, Tharrawaddy, and Henzada, and carried off 17,869, 6,123, and 5,004 cattle in these districts alone. The Chief Commissioner concurs in the Financial Commissioner's view that it is expedient to take special measures to check these epidemics which yearly cause so serious a loss to the agricultural population. The large and sudden increase in fallows in the Bassein district, an increase which is attributed to cattle-disease alone, is a striking instance of the injury caused not only to the people but to the revenue. The only effectual remedy is segregation of diseased cattle, and many experienced officers have long urged the necessity of passing a law conferring on Government the power of compulsory segregation. No action has yet been taken in this direction because it has been feared that a law of this



kind could not be effectively worked and might be used as an engine of oppression. The Chief Commissioner is inclined to think that the difficulties of the situation have been exaggerated. Meanwhile the yearly mortality is a heavy tax on the people. In view of the magnitude of the evil the Chief Commissioner considers that the experiment of compulsory segregation should certainly be tried. The people will probably submit gladly to Government regulations even though they may be somewhat irksome, as soon as they learn by experience that they check the spread of contagion. The instances quoted in the report in which villagers of their own accord enforced a rough kind of segregation show that the advantages of the system are not altogether unknown in Burma. In view of these considerations it has been decided to propose a Cattle Diseases Act for Burma, and District Officers are now being consulted on the subject. Meantime the Veterinary Assistants are doing good work, and the establishment of Veterinary Dispensaries is under the Financial Commissioner's consideration.

7. The revenue records of the province are kept partly in the houses of thugyis, partly in the offices of Deputy Commissioners.

Land records. As a general rule they are kept in insecure wooden buildings and are exposed to the continual danger of destruction by fire. So far as the more important records which are kept at headquarters are concerned, this danger will shortly, it is hoped, be removed by the erection of proper masonry record-rooms at all district headquarters. Separate offices cannot be provided for thugyis. They must keep their records in their houses. They should, however, be made as far as possible to set apart a separate room, or to rail off a part of a room as an office, and to keep their records tidily and in order in a suitable almirah.

8. The Imperial Survey department executed cadastral surveys in the  
Thôngwa and Amherst districts and traverse surveys  
Survey. in Tharrawaddy, Prome, Henzada, Hanthawaddy, and Bassein. The total area cadastrally surveyed was 720 square miles at an average cost of Rs. 133-13-9 per square mile, the area traversed was 1,280 square miles at a cost of Rs. 78-2-10. The cost of the traverse surveys compares very favourably with the cost of similar surveys last year, when 950 square miles were surveyed at an average cost of Rs. 140 per square mile. The year under review saw the completion of the survey and settlement of so much of the Thôngwa district as it has been decided to bring under regular settlement for the present. Settlement operations will be commenced in the Amherst district during the present cold weather. The traverse work executed by the Imperial Survey was the first step in the execution of a scheme which has recently been initiated for carrying on surveys by purely local agency. The survey and settlement of the deltaic districts, which was carried out between 1878 and 1885, omitted small tracts of cultivated land aggregating together a considerable area in all these districts. It was decided in 1889 that this area should be regularly surveyed and settled. The traverse part of the survey was to be executed by the Imperial Survey department, the detailed or cadastral survey was to be effected by local agency. In pursuance of this scheme the area traversed during 1890-91, together with a portion of the area traversed in the preceding year, was cadastrally surveyed by survey parties composed almost entirely

of locally trained Burmans and Karens. The total area thus surveyed was 1,440 square miles, the cost was Rs. 97,320 or Rs. 67 per square mile, about half the cost of the cadastral surveys executed by the Imperial department. These results are, as the Financial Commissioner remarks, highly creditable to Mr. Clancey, who is in charge of the operations. During the current year the system of employing local agency is being still further developed by entrusting to the local survey parties under Mr. Clancey the whole work of survey both traverse and cadastral in that portion of the area which still remains to be surveyed. The general result of these operations will be a large increase of revenue, since regular surveys as a general rule return much larger areas than the areas returned by thugyis on which taxation has hitherto been based. The increase in area resulting from the operations of 1890-91 was 47,658 acres, the increase in revenue Rs. 81,950. The only other surveys carried out during the year in Lower Burma were a topographical survey in Mergui, executed in connection with the tin-prospecting operations which are in progress there, and what are called holding surveys in Sandoway, Shwegyin, and Toungoo. As was explained in the Resolution on last year's report these surveys are effected by District Survey officials, and although they have resulted in considerable increases of revenue they are not trustworthy. They will now be superseded by the surveys to be effected by Imperial and Local Agency. As these holding surveys are the only surveys executed without traverse it has not been necessary to take action in the manner suggested in the third paragraph of the orders of the Government of India on last year's report.

9. In all districts which have been cadastrally surveyed and settled the work of keeping maps and records up to date, preparing assessment rolls, and maintaining registers, which is the principal duty of thugyis, is supervised by a special staff of Inspectors and Surveyors, who belong to what is denominated the Supplementary Survey department. The area under supplementary survey was increased during the year by the addition of 17 circles in the Thongwa, Bassein, Hantawaddy, and Prome districts having a total area of 863 square miles. The cost of supplementary survey operations was Rs. 99,889, or Rs. 8-11-10 per square mile against Rs. 98,879 or Rs. 9-5-9 per square mile in 1889-90. The officers of the department worked well on the whole during the year under review. In most districts a fair amount of inspection was done by Deputy Commissioners and Subdivisional and Township Officers. In Prome, however, the District Officers were remiss in the execution of this part of their duty. The Chief Commissioner reminds District Officers, and those of Prome in particular, that the work of checking and supervising the operations of the Supplementary Survey department is a most important one and must not be neglected.

10. The qualifications of thugyis vary greatly in various districts. In most of the deltaic districts many of them are qualified in surveying and they are, generally speaking, an efficient body of men. In other districts a large number are ignorant and incompetent, and as a necessary consequence the revenue administration is generally lax. These remarks apply particularly to Amherst, Tavoy, Sandoway, and Kyaukpyu. The disgraceful condition into which Amherst has been allowed to fall is due to the inefficiency of officers who have retired from Government



service. The present Deputy Commissioner has devoted much attention to its revenue administration, and has already effected a marked improvement. Much still remains to be done to bring the district into a satisfactory condition. This will not be effected until Subdivisional and Township Officers realize their responsibilities in connection with revenue work and do their duty properly. Continual and close supervision must be exercised over them, and they must be made to control and supervise the work of the thugyis. Thugyis who are hopelessly ignorant or inefficient must be removed. These remarks apply also to the Kyaukpyu and Tavoy districts. Township Officers must be compelled to do their proper share of revenue work and inefficient thugyis must be weeded out.

11. The total area of land transferred by sales in Lower Burma during 1890-91 was 218,049 acres against 185,343 in the previous year, the total area mortgaged was 55,522 acres against 42,573. The figures for districts not yet brought under settlement are, it is stated, untrustworthy. An examination of the figures of settled districts, which are fairly accurate, shows that the value of land is rising rapidly and that sales and mortgages are increasing. Further, a comparison of the figures of sales with the statistics of tenants suggests the inference that the increase in sales is due to the fact that cultivators are alienating their land to money-lenders. A money-lender who buys land usually leaves the original owner in possession as tenant; consequently an increase in sales when accompanied by an increase in tenants means an increase in alienations of land to money-lenders. These remarks apply particularly to Pegu, where the percentage of paddy-land held by tenants was 29 against 25 in 1889-90, and the percentage of land sold was 10.9 against 8.4 in 1889-90. These figures show that a gradual process of expropriation of the cultivating population is going on in the Pegu district, and it is a matter for serious consideration whether steps should not be taken to protect Burman land-owners by limiting their powers of alienation. The fact that the process is more rapid in Pegu than elsewhere is probably due to the circumstance that it adjoins Rangoon, and contains large areas of exceptionally fertile land. The improvident habits of the Burmese afford ground for the fear that larger and larger alienations over wider and wider areas will take place until a great portion of the land-owning population has been reduced to the condition of tenants. The question is one of great importance, and the Financial Commissioner is now maturing proposals for dealing with it by legislation.

12. The area assessed to land revenue increased 3.71 per cent. during the year under review. The gross demand was Rs. 86,76,012 and remissions amounting to Rs. 60,624 were granted. The corresponding figures for 1889-90 were Rs. 85,30,018 and Rs. 3,344. The total revenue collections of the year amounted to Rs. 94,28,110, of which Rs. 78,80,023 were on account of the year 1890-91 and Rs. 15,49,087 on account of outstandings of previous years. At the end of the year the outstandings amounted to Rs. 7,38,331 against a total of Rs. 15,97,423 at the end of 1889-90. As the Financial Commissioner remarks these results are satisfactory and reflect credit principally on Captain Johnson and Mr. Weidemann, to whose efforts in the Amherst and Bassein districts was due the collection of the greater part of the large outstandings which remained to

be recovered at the end of the preceding year. The Amherst outstandings are still larger than those of any other district, except Akyab, but the Chief Commissioner does not doubt that Captain Johnson will succeed in reducing them to the normal level in the current year. The only other districts which call for remark are Akyab, Kyaukpyu, Thayetmyo, Tavoy, and Mergui. The outstandings in Akyab, though much lower than at the end of the previous year, were higher than in any other district. The Chief Commissioner hopes that the improvement which was made in 1890-91 will be continued in 1891-92. As the Financial Commissioner remarks, the outstandings in the four remaining districts mentioned above were unduly high, a circumstance which must be attributed mainly to want of energy on the part of the Deputy Commissioners and their subordinates. The land revenue of Lower Burma presses very lightly on the people who have no difficulty in paying it. Large arrears are due generally speaking not to resistance on the part of the people against payment, but to remissness on the part of the revenue collecting agency. This view is borne out by the fact that the number of coercive processes issued during the year was much smaller than in the previous year. Although remissness was shown in the collection of revenue in the four districts mentioned above the Chief Commissioner is glad to observe that the remarks made in last year's Resolution have borne fruit, and that there has been on the whole an improvement in the work of Revenue Officers in this department of their duties. The Chief Commissioner hopes to see this improvement maintained. Deputy Commissioners must remember that the collection of the revenue is one of the most important branches of this work, and they must see that Subdivisional and Township Officers realize their responsibilities and perform their duties in the matter.

13. The total number of persons who paid capitation-tax in 1890-91 was 878,196 against 859,394 in 1889-90. The net revenue realized was Rs. 35,86,282, being an increase of, in round numbers, a lakh of rupees on the collections of 1889-90. This increase was contributed principally by Tharrawaddy (Rs. 18,607), Thongwa (Rs. 25,253), Bassein (Rs. 7,387), Amherst (Rs. 11,951), and Toungoo (Rs. 7,739). The increase in Amherst was due to the collection of arrears, in other districts to the growth of the population. The increase in Tharrawaddy was unusually large and can hardly have been due to the cause mentioned by the Deputy Commissioner, namely, the addition of new tax-payers on reaching the age of 18, a cause the operation of which must be more or less constant from year to year. A more probable explanation of the increase is the complete re-establishment of order in the district and the return to their homes of people who migrated during the disturbances of 1886—1888. The Chief Commissioner observes with satisfaction that there was an improvement in the collection of capitation-tax, 12 districts showing no arrears at the end of the year against six only in 1889-90. The two districts in which outstandings were largest were Thongwa and Kyaukpyu. The district reports contain no satisfactory explanation of these comparatively large arrears. As the capitation-tax is collected in August and September, there is no reason why the outstanding of the whole province should amount to more than a few hundred rupees. Outstandings of thousands of rupees can be attributed to no other cause than laxness of thugyis and want of



supervision by superior Revenue Officers. The Chief Commissioner expects every Deputy Commissioner, whose report shows outstandings of more than Rs. 250, to include in it in future a clear and satisfactory explanation of the outstandings. The number of persons exempted from capitation-tax was 106,39 against 101,738 in 1889-90. The statistics of the Akyab and Henzada districts are abnormal and call for remark. In Akyab the total number of exemptions rose from 8,687 to 11,022, the number of old men exempted from 4,968 to 6,194, of cripples from 653 to 1,280, or 96 per cent., and of religious teachers from 492 to 746. These remarkable increases should have been explained in the Deputy Commissioner's report, which, however, contains no reference to the matter. The Financial Commissioner is requested to inquire into it and to report the result in due course. In the Henzada district the number of religious teachers exempted is abnormally large. The excessive number of such persons in this district was commented on in last year's Resolution and it has since been explained that the figures had been erroneously compiled and included a large number of persons who had died or had ceased to enjoy exemption. According to the figures now returned the number of religious teachers enjoying exemption is still nearly three times as large as in any other district and the Chief Commissioner doubts their accuracy. The attention of the Deputy Commissioner should be called to the point.

14. The total demand on account of fishery revenue in 1890-91 amounted to Rs. 16,35,192, being an increase of Rs. 3,24,669 on the demand of the previous year. Of this amount Rs. 15,66,726 were collected against Rs. 12,07,312 in 1889-90. This sudden growth of revenue was due to the sale of a large number of fisheries in the Thôn-gwa district, which contributes the bulk of the fishery revenue. Leases of fisheries are ordinarily sold for five years. The last quinquennial period for which they were sold came to an end in 1890-91, and at the auctions held in that year the sums paid for leases far exceeded those paid in 1885-86. There has been much discussion in past years as to the best method of disposing of fishery leases in the Thôn-gwa district. In 1885-86 the district authorities were opposed to the system of unrestricted competition because they considered that the bidders, led away by the excitement of the moment, bid larger sums than the fisheries were worth. Accordingly in 1885-86 the auction system was generally abandoned, an estimate was made of the value of fisheries, and they were offered to existing lessees at the price thus fixed. Auctions were held only in cases in which existing lessees refused the offers made them. In 1890-91 this system was abandoned on the ground that it is impossible to fix a fair rent, and all fishery leases were sold by auction, with the result that the revenue increased by some 25 per cent. Although there is much to be said in favour of the system of fixing rents the Chief Commissioner is inclined to think that free competition is the only system which a proper consideration of the interests of the Government revenue renders admissible. Government officers do not possess and it is not possible for them to acquire a sufficiently intimate knowledge of the resources and yield of particular fisheries, the profits of lessees, and the prices of fish to fix a rent which shall neither demand too much from the lessee nor sacrifice the interests of Government. It is better to leave the fixation of rents to the operation of free competition and to grant reasonable remissions of revenue subsequently in

cases in which the rent is clearly proved to be too high. The receipts from fisheries in the remaining districts of Lower Burma call for no special remarks. The Chief Commissioner notices with satisfaction that the outstandings, Rs. 67,466, at the end of 1890-91 were Rs. 34,706 less than the outstandings at the close of the preceding year. In view of the special difficulties of collecting this revenue it is creditable to the district authorities of Thôngwa that the outstandings in this district amounted to Rs. 9,315 only against Rs. 16,565 at the end of 1889-90. The outstandings in Hanthawaddy (Rs. 6,040), Pegu (Rs. 8,098), Bassein (Rs. 16,662), were unduly large. If the Thôngwa district, with a revenue of over nine lakhs of rupees, can end the year with outstandings of Rs. 9,315 only, these districts with a revenue varying from Rs. 60,000 to a lakh and three-quarters should not count their outstandings in thousands.

15. The demand on account of salt excise revenue amounted to Rs. 1,99,373, the collections, including collections of arrears, to Rs. 1,71,610, the outstandings at the end of the year to Rs. 1,07,059. The corresponding figures for the previous year were Rs. 1,11,667, Rs. 1,08,045, and Rs. 77,201. The increase in the demand, which amounted to nearly 80 per cent., was contributed principally by the Kyaukpyu district, where it exceeded half a lakh of rupees. This increase was the result of increased production. In 1889 the increase in the rates of duty which took effect in that year led many people to abandon the industry. In 1890 there was a large rise in the price of salt, which stimulated production and resulted in a proportionate increase in revenue. The same causes account for the rise which took place in Sandoway. The increases which took place in Bassein and Amherst were due to increased production, which was stimulated by high prices. The only districts in which a decrease of any importance took place were Hanthawaddy (Rs. 9,656) and Tavoy (Rs. 6,653). The decrease in the former district was due to enhancement of rates which discouraged production, in the latter to the neglect of the revenue authorities, who permitted the unlicensed manufacture of salt to go on under their eyes without moving a finger to collect the revenue. The large amount of outstandings remaining to be collected at the end of the year, Rs. 1,07,059, is due in part to the system under which the taxation of the salt industry is effected. Licenses are granted by the year, from the 1st July to the 30th June, and the licensees are permitted to pay the license-fee in three instalments, the third of which falls due in the year succeeding the year of demand. This explanation does not, however, account entirely for the heavy outstandings in Kyaukpyu (Rs. 51,505) and in Bassein (Rs. 38,740). The explanation given in the case of Kyaukpyu is that the orders of 1890 were misunderstood, and that only one-half instead of two-thirds of the revenue was demanded in 1890-91. The explanation is discreditable to the Deputy Commissioner. In Bassein, out of a total demand of Rs. 47,060 for 1890-91, only Rs. 8,320, or 18 per cent., were collected. The Deputy Commissioner's report contains no explanation of these remarkable figures. The Financial Commissioner is requested to obtain an explanation.

16. The Resolution on last year's revenue report gives a history of the measures taken up to the end of 1889-90 to subject locally manufactured salt to taxation equal to that borne by the imported article. The experience of the past year affords further materials for deciding on the policy to be pursued in



future. The general increase in revenue which has taken place shows that there is little reason to fear that the equilization of the duty on local with that on imported salt will destroy the local industry. At the same time it is clear that the composition system is unsuited for localities where the manufacture of salt is a regular industry. The Chief Commissioner is not in favour of the policy of suppression advocated by Mr. Ashton. Such a policy would cause great hardship to a large number of people and does not appear to be necessary in the interests of the Government revenue. A preferable course is to introduce the Salt Act into Burma, and to levy a direct maundage duty on locally manufactured salt in all localities where the industry is carried on to any considerable extent. In districts where salt is manufactured in small quantities for domestic consumption only the composition system is the more suitable and should be retained. Proposals for giving effect to this policy have been submitted to the Government of India. The Chief Commissioner concurs with the Financial Commissioner in thinking that a duty of Re. 1 a maund, if levied on wet salt, would give imported salt an unfair advantage over the local article. The duty is fixed by law at Re. 1 a maund and cannot be altered, but a suitable allowance can be made for dryage as is done in the case of imported salt.

17. The revenue from this source decreased from Rs. 92,642 to Rs. 62,898,

Minor forest produce.

a falling off which was due principally to smaller receipts from catch. As has been remarked in the Chief Commissioner's review of the forest report, catch in Lower Burma has been nearly exterminated and the revenue from it will probably continue to diminish for some years to come. The revenue derived from other kinds of forest produce is inconsiderable. The Chief Commissioner is inclined to believe that this branch of revenue has been neglected and that it is susceptible of considerable expansion. The reason of the neglect is that its collection is in the hands of the Deputy Commissioner instead of being entrusted, as it should be, to the Forest Officer acting under the general control of the Deputy Commissioner. It is proposed to effect a reform in this matter, to provide for the collection of revenue of this kind by rules under the Forest Act, and to make Forest Officers primarily responsible for its collection.

Collection of revenue.

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

	Notices issued under section 45 of the Land Revenue Act.	COERCIVE PROCESSES ISSUED.			NUMBER OF PERSONS	
		Warrant of arrest.	Attachment of property.	Sale of property.	Arrested.	Committed to jail.
1889-90 ...	32,260	15,395	5,321	668	6,224	61
1890-91 ...	29,613	11,082	4,878	714	3,595	9

These figures are satisfactory. Although there was a very marked improvement in punctuality in the collection of revenue the number of coercive processes issued decreased considerably, the number of persons arrested diminished by

nearly one half, and the number of persons actually committed to jail fell from 61 to nine. No more conclusive proof could be given of the lightness of the revenue of Lower Burma than the fact that its collection necessitated no more than 714 sales of property and nine commitments to jail. On an examination of the statistics of particular districts it appears that the decrease in the number of coercive processes was most marked in the Arakan division, where it fell from 11,414 to 7,657, in Tharrawaddy, where it fell from 1,283 to 354 and in Bassein, where it fell from 2,097 to 1,395. In the Amherst district the number of processes for the recovery of land-tax rose from 208 to 1,531. This increase was a necessary result of the lax administration of the Amherst district in former years. When the work of collecting arrears was seriously taken in hand in 1890-91 severe measures were necessary to recover the sums due from recalcitrant taxpayers.

19. The total commission earned by thugyis during the year was Rs. 8,53,343 against Rs. 8,08,690. Of this amount Rs. 1,47,485 was devoted to the payment of taiksayes or thugyis assistants, and of chainmen. The question of remodeling the system of revenue collection in Lower Burma is at present under consideration. The Chief Commissioner is inclined to agree with the Financial Commissioner that the present system under which thugyis collect the revenue of comparatively large areas may advantageously be superseded by a system under which the work of assessing the revenue for each district will be done by a central staff of surveyors and clerks, and the work of collection by village headmen appointed under the Village Regulation. If this system can be introduced, the position of village headmen will, it is hoped, be improved, and the work of collection will be more economically performed. At present the scheme has not advanced beyond the stage of discussion. In one case, however, namely, in a circle in the Toungoo district, the experiment of collecting the land revenue by the agency of village headmen was tried, and is reported by the Commissioner to have been an "unqualified success." District Officers are now being consulted as to the practicability of introducing it into their districts.

20. The total number of cases instituted was 139,660, being 6,137 less than in 1889-90, the total number of cases disposed of was 139,039 against 144,234 in the preceding year. An examination of the statistical returns of revenue business shows some remarkable differences between the statistics of succeeding years and of different districts. Thus the number of cases disposed of by Myoôks in the Hanthawaddy district in 1889-90 is shown as 1,033, in 1890-91 as 5,445. There was little variation between the number disposed of by other officers in the two years in this district. Again, in the Bassein district, the number of cases disposed of by the Deputy Commissioner is shown as 9,975 and in the Henzada district as 5,982, while in no other district in the province did the number disposed of amount to 2,000 and in most it was under 1,000. Again, the number of cases disposed of by the Deputy Commissioner in Thayetmyo was shown in 1889-90 as 13,977, in 1890-91 as 819. In the Kyaukpyu district the number of cases disposed of by thugyis in 1890-91 was shown as 5,557, in 1889-90 1,266. No explanation is given of these variations in the district reports. The variations from district to district and from year to year show that no uniform system is followed in deciding what shall be considered a



revenue case. The Financial Commissioner remarked in last year's report (paragraph 121) that instructions had been issued on the subject. In view of the figures quoted above further instructions seem required. The Financial Commissioner is requested to issue them.

#### UPPER BURMA.

21. No change took place during the year in the revenue system of Upper Burma, the principal features of which have been stated in the reports of previous years. The principal tax of the country is the thathameda; no general land-tax is levied, but in all districts some, and in some districts a considerable, revenue is realized from rents of State lands. The question of re-modelling the revenue system of Upper Burma is now under consideration. The main argument against the thathameda, a tax inherited from Burmese times, is its inequality of incidence. *Primâ facie* therefore there are strong grounds for abolishing it, but careful enquiries must be made before a decision can be arrived at. If a revision is decided on, it will probably take the form of the substitution of a general land-tax for the thathameda, the imposition of a tax corresponding to the pandhri tax of the Central Provinces, which would reach small non-agricultural incomes which are now taxed by the thathameda but which would not be reached by a land-tax, and the introduction of the income-tax for the taxation of large non-agricultural incomes. The matter is now receiving the attention of the Financial Commissioner, who is collecting the facts which must form the basis of any proposals for revision.

22. The year was generally unfavourable in Upper Burma. Rain failed partially or fell untimely in Mandalay, Katha, Sagaing, the Lower Chindwin, Ye-u, Myingyan, Pakôkku, Meiktila, and Yamèthin, in all of which districts one or other of the year's crops failed wholly or in part. The effects of the bad season of 1889-90 have been apparent in the current year when the rains have again failed partially in most of these districts. The people, impoverished by their losses of the preceding year, have been unable to bear up against a second failure of crops, and the scarcity which now prevails over large parts of these districts is the result. With the exception of Mandalay, Ye-u, and Katha, in which the rainfall is more constant, all these districts lie within the dry zone of Upper Burma, in which the rainfall is small and capricious. The only remedy against the periodical recurrence of famine in this dry zone is irrigation; and this fact is fully appreciated by Divisional and District Officers, many of whom expatiate in their reports on the profitable nature to Government of such undertakings and on the great benefits which would accrue to the people therefrom. The people themselves are most eager for irrigation works and are generally reported to be quite prepared to pay substantial irrigation rates. In Burmese times, before the anarchy which followed on the death of King Mindôn Min, primitive but fairly effective systems of irrigation existed in many parts of the country within the zone. During the last 15 years most of them have gone to ruin, and the Chief Commissioner concurs with the Financial Commissioner in thinking that there is urgent need for repairing and rendering them effective. Indeed there are parts of the country, such as Meiktila and Yamèthin, which depend in some measure on artificial means not only for water for their crops,

but also for drinking water. In these parts irrigation is of vital importance and must be resorted to if the country is not to be suffered to relapse into jungle.

23. Several districts in Upper Burma suffered severely from cattle-disease, those in which the mortality was most serious being  
 Cattle-disease. Shwebo, Ye-u, the Upper Chindwin, Minbu, and Pakôkku. The diseases which caused the greatest mortality were rinderpest, foot-and-mouth disease, and diarrhoea. As has been stated in paragraph 6 of this review the Chief Commissioner concurs with the Financial Commissioner in considering legislation necessary for the purpose of checking the ravages of cattle-disease in Burma, and proposes to address the Government of India on the subject.

24. The total thathameda demand in 1890-91 was Rs. 46,18,522  
 Thathameda. against Rs. 39,12,871 in the preceding year, or an increase of 18·03 per cent. The total sum collected during the year was Rs. 44,18,435, or 93·58 per cent. of the total amount, including arrears for collection; Rs. 92,465 were remitted, and an outstanding of Rs. 2,10,851 or 4·46 remained at the end of the year. In view of the fact that Upper Burma is a newly settled country the revenue was collected with a punctuality creditable to the officers concerned. The increase in the amount of collections corresponded to an increase in the number of households and was due partly to more careful collection and partly to the return of people to their old homes. The increase took place in every district in Upper Burma, except Pyinmana, and was most marked in Mandalay, Sagaing, the Chindwin districts, Myingyan, Minbu, and Magwe. In Magwe the increase was specially large, the number of the householders assessed to thathameda having risen from 25,722 in 1889-90 to 37,969 in the year of report. This great increase is a very satisfactory proof of the thoroughness of the pacification of the Magwe district in 1889-90. The decrease which took place in Pyinmana was due to the pacification of Magwe, many families which fled to Pyinmana when Magwe was disturbed having returned to their homes when quiet was restored. The only districts in which the outstandings at the end of the year were abnormally large were Shwebo (Rs. 13,811), Sagaing (Rs. 42,108), Upper Chindwin (Rs. 47,729), Pakôkku (Rs. 47,276), and Magwe (Rs. 18,229). Of the outstandings in Sagaing a considerable portion has been remitted and of the balance almost the whole had been collected by June 1891. The largeness of the outstandings in the Upper Chindwin district was due in part to disturbances in the Legayaing subdivision. The greater part of the outstandings were collected shortly after the close of the year. The outstandings in Pakôkku were principally on account of the Gangaw subdivision, where the work of revenue administration was neglected in a manner discreditable to the Deputy Commissioner.

25. The total revenue demand from State lands was Rs. 7,55,579 against  
 State lands. Rs. 8,18,060 in the previous year; the total collections including arrears were Rs. 8,18,467 against Rs. 7,54,192 in that year. The falling off in the demand took place principally in Mandalay (from Rs. 2,66,022 to Rs. 1,62,716), Myingyan (from Rs. 27,859 to Rs. 15,215), and Pakôkku (from Rs. 77,013 to Rs. 67). On the other hand there were large increases in Katha (from Rs. 1,820 to Rs. 25,280), Sagaing (from Rs. 29,542 to Rs. 67,066), Kyaukse (from Rs. 3,02,280 to



Rs. 3,72,885, and Yamèthin (from Rs. 8,808 to Rs. 13,336). The great falling off in the Mandalay division is reported to have been due to protracted drought and consequent poor crops. A portion of the decrease, however, must be attributed to a diminution in the area of lands classed as State lands, the area for 1890-91 being reported to be 42,032·81 acres against an area of 53,448·06 acres in 1889-90. Some explanation should have been given of this diminution. The Financial Commissioner is requested to inquire into the matter and to report the reasons of it. The decreases in Pakòkku and Myingyan were nominal, and due to a change in the date of collecting the revenue. The increases which took place were due to the extension of the area of State lands in the districts mentioned.

26. The revenue derived from the excise duty on salt was Rs. 14,480 against Rs. 9,535 in 1889-90, the principal increase having taken place in the Lower Chindwin district where it was due to the enhancement of the composition duty. Except in the Shwebo district the tax on salt was collected as in Lower Burma by means of a composition duty calculated on the implements used in manufacture. In Shwebo the experiment was tried of levying a direct maundage duty on salt manufactured. Under this system the manufacturers are able to sell their salt before they pay the duty, whereas under the composition system half the duty has to be paid before manufacture is commenced. The system is reported to have worked well and it is proposed, as has been stated in paragraph 16 of this review, to introduce it into other parts of Burma.

27. The principal items of miscellaneous revenue in Upper Burma are the fishery revenue and the irrigation-tax. The fishery revenue increased from Rs. 1,57,250 to Rs. 2,00,793, each district contributing towards the increase, except Myingyan and Pakòkku and the whole of the Eastern division where there were slight decreases. The principal increases took place in Katha (from Rs. 25,795 to Rs. 37,307), Sagaing (from Rs. 17,866 to Rs. 34,580), and the Lower Chindwin (from Rs. 4,720 to Rs. 8,299). The irrigation tax yielded Rs. 97,932 against Rs. 77,823. In Kyauksè, which contributes the bulk of this revenue, the increase was from Rs. 35,557 to Rs. 68,235. The extension of irrigation works in Upper Burma, which is now being carried out, will result in the rapid extension of irrigation revenue. The other items of miscellaneous revenue are insignificant. No revenue was obtained in the Myingyan district from the fruit-tree tax which in 1889-90 yielded Rs. 9,744. The Commissioner reports that the tax was a "troublesome tax" on tari-palms and was only collected one year. It is not stated under what authority the collection of the tax was pretermitted in 1890-91. The Financial Commissioner is requested to inquire into the matter. *Primâ facie* the tax is a reasonable and proper one.

28. Rupees 1,45,328, bearing interest at 6½ per cent., were advanced for agricultural purposes in Upper Burma in 1890-91, the districts in which advances were most largely made being Katha, the Upper Chindwin, Pakòkku, Minbu, Magwe, and Yamèthin. The Chief Commissioner concurs with the Financial Commissioner in considering it a wise policy to make advances liberally to the people. Until a higher level of prosperity than at present prevails has been attained in Upper Burma

liberal advances are necessary to prevent cultivators from being ruined by a single epidemic of cattle-disease or a single season of drought.

29. The amount of waste land granted in 1890-91 was trifling. The principal grant made was in Magwe, where 1,698 acres were granted to 93 Chin families. As was remarked last year the people have not yet begun to apply for grants of uncleared land to any extent, because large areas of cultivated land temporarily abandoned during the disturbances are still available.

30. One cadastral survey party of the Government of India was at work in Upper Burma during the year. This party completed the survey of the Kyauksè district and surveyed 563 square miles in Meiktila. It is now working in Mandalay and Sagaing. In addition to the surveys made by the Survey department local or "holding" surveys of State lands were carried on in—

Ye-u,	Pakókku,
Sagaing,	Minbu,
Shwebo.	

Work was carried on in these districts till April, when the parties were amalgamated into two and employed on the cadastral survey of State and irrigated lands in the Shwebo and Yamèthin districts.

The following statement shows the area surveyed and the cost of survey :—

	AREA SURVEYED.			Cost.
	Cultivated.	Uncultivated.	Total.	
	Aeres.	Aeres.	Aeres.	Rs. A. P.
Holding survey ...	38,423	9,086	47,509	10,690 2 0
Cadastral survey ...	16,719	2,835	19,554	13,151 10 0

The other survey work carried out in Upper Burma was a topographical survey of 112·80 square miles of oil-bearing area in the Southern division at a cost of Rs. 36,300. A Settlement Officer was employed during the year in the Kyauksè district, and at the beginning of 1891 an Assistant Settlement Officer also was appointed. The field work of the settlement has been completed, but the work of compiling statistics has not yet been finished and the Settlement Officer has not yet submitted his report. The Chief Commissioner agrees with the Financial Commissioner in considering that the delay is not creditable to Mr. Westlake.

31. Agricultural operations were carried on during the year at the Lashio experimental farm. The operations were not attended with much success. The attempt to grow wheat was a total failure, possibly because it was planted at the wrong time. It is hoped that better results will be attained this year. Crops of maize and of various kinds of gram were successfully raised. The sheep farm thrived fairly well. A dairy farm with a herd of 20 cows, 11 calves, and a bull was opened during the year, and is reported to be in a flourishing condition. Wheat-seeds were distributed to various districts in Upper Burma and a success-



ful crop was raised at Taungdwin in the Upper Chindwin and also in Ye-u. American maize also was sown successfully in several districts. Experiments with other products was made with varying results in various parts of Upper Burma. There can be no doubt that there is a wide field for the introduction of new staples in Upper Burma. In many parts, particularly in the dry zone, it would be much to the advantage of the people if they could be induced to grow staples more suitable to the climate than rice, which the inequality of the rainfall renders a most uncertain crop.

32. The office of Financial Commissioner was held during the year under review by Mr. F. W. R. Fryer, who has since

Conclusion.

returned to India. The work done by Mr. Fryer in connection with the revenue administration of Burma has already been acknowledged in the Resolution on last year's report. The Chief Commissioner's thanks are due to Mr. Smeaton, the present Financial Commissioner, for his lucid and interesting report, and for the thought and energy which he is bringing to bear upon every branch of the Revenue Administration. Generally speaking the Chief Commissioner is glad to notice a distinct advance in the revenue work of the province, and he has no doubt that officers of all grades, —now that violent crime has been put down and they have leisure to attend to the work of civil administration,—will year by year improve the standard of district work. Their attention is called to the remarks and criticisms of the Financial Commissioner throughout his report. It is presumed that the Financial Commissioner has himself issued orders on such points in the district and divisional reports as call for special notice.

By order of the Chief Commissioner,

C. G. BAYNE,

*Secretary.*

# REPORT

ON THE

## REVENUE ADMINISTRATION OF BURMA

For the year 1890-91.

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In only five out of nineteen districts in Lower Burma the Deputy Commissioners remained unchanged throughout the year. In four districts two Deputy Commissioners, in three districts three Deputy Commissioners, in five districts four Deputy Commissioners, in one district five Deputy Commissioners, and in one district (Prome) six Deputy Commissioners, held charge at different times during the year. Of the four divisions only one (Pegu) had the same Commissioner throughout the year. In Arakan and Irrawaddy two Commissioners and in Tenasserim three Commissioners held charge at different periods during the year. In Upper Burma, in five districts, the Deputy Commissioners remained unchanged throughout the year; in six districts two Deputy Commissioners, and in the remaining six districts three Deputy Commissioners, held charge at different times during the year. Of the four divisions only one (Northern) had the same Commissioner throughout the year. In each of the other three divisions two Commissioners held charge at different periods during the year.

2. The reports were received on the following dates :—

Arakan,—2nd July 1891.

Pegu,—30th June 1891.

Irrawaddy,—14th August 1891.

Tenasserim,—statement received 20th July 1891, report received 12th August 1891.

Northern,—15th July 1891.

Central,—23rd July 1891.

Southern,—14th July 1891.

Eastern,—18th July 1891.

The Financial Commissioner pressed Commissioners to send in their reports before the end of July in order to enable him to forward the provincial report by the 1st September. The undue delay in the Irrawaddy division rendered it impossible to accomplish this; and the heavy pressure of urgent work in August and September, consequent on the scarcity in Upper Burma, has prevented completion of the provincial report till now. It is, however, earlier than last year.



3. The demand under each head of revenue in Lower Burma for the years 1889-90 and 1890-91 is shown in the following table:—

*Lower Burma.*

Item of revenue.	1889-90.			1890-91.			Increase or decrease in net demand.
	Demand.	Remissions.	Net demand.	Demand.	Remissions.	Net demand.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Land revenue ... ..	85,30,018*	3,344*	85,26,674	86,76,012	60,624	86,15,388	+ 88,714
2. Customs ... ..	69,44,157	...	69,44,157	86,52,534	...	86,52,534	+ 17,08,377
3. Capitation-tax ... ..	35,20,459	22,009*	34,98,450	35,90,472	11,310	35,79,162	+ 80,712
4. Excise ... ..	35,87,800*	...	35,87,800	36,29,412	...	36,29,412	+ 41,612
5. Forests ... ..	31,34,716	...	31,34,716	26,77,671	...	26,77,671	- 4,57,045
6. Stamps ... ..	17,59,648	...	17,59,648	18,22,346	...	18,22,346	+ 62,698
7. Fisheries ... ..	13,10,523	1,039	13,09,484	16,35,192	1,293	16,33,899	+ 3,24,415
8. Miscellaneous ... ..	3,45,512	...	3,45,512	3,49,613	...	3,49,613	+ 4,101
9. Marine ... ..	2,41,457	...	2,41,457	2,82,733	...	2,82,733	+ 41,276
10. Land-rate in lieu of capitation-tax ...	72,846	5,679	67,167	70,302	229	70,073	+ 2,906
11. Salt excise ... ..	1,11,667*	...	1,11,667	1,90,373	...	1,99,373	+ 87,706
Total Lower Burma ...	2,95,58,803	32,071	2,95,26,732	3,15,85,660	73,456	3,15,12,204	+ 19,85,472

\* Revised figures.

The total net demand for 1890-91 was Rs. 3,15,12,204 against a corresponding demand of Rs. 2,95,26,732 in 1889-90. The increase is Rs. 19,85,472 or 6·7 per cent.

The only deficit branch is Forests, which shows a falling off amounting to Rs. 4,57,045. The increase is variously shared by all the other branches. Customs top the list with an advance of Rs. 17,08,377, Fisheries come next with Rs. 3,24,415, Land Revenue and Salt Excise contribute nearly equal shares, Land Revenue giving Rs. 88,714 and Salt Rs. 87,706. Capitation follows with Rs. 80,712, Stamps with Rs. 62,698, Excise with Rs. 41,612, and Marine with Rs. 41,276. Land rate and "Miscellaneous" contribute Rs. 2,906 and Rs. 4,101 respectively.

The expansion of the Customs revenue was due almost entirely to the increased exports of rice (316,462 tons) to foreign ports.

4. The demand under each head of revenue in Upper Burma for the years 1889-90 and 1890-91 is shown in the following table:—

*Upper Burma.*

Item of revenue.	1889-90.			1890-91.			Increase or decrease in net demand.
	Demand.	Remissions.	Net demand.	Demand.	Remissions.	Net demand.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Thathameda ... ..	39,12,871*	33,913	38,78,958	46,18,522	71,488	45,47,034	+ 6,68,076
2. State land ... ..	8,18,060*	4,708	8,13,352	7,55,579	1,768	7,53,811	- 59,541
3. Excise ... ..	5,13,358*	...	5,13,358	4,20,089	...	4,20,089	- 93,269
4. Forests ... ..	18,06,069	...	18,06,069	16,44,297	...	16,44,297	- 1,61,772
5. Stamps ... ..	1,98,635	...	1,98,635	2,31,109	...	2,31,109	+ 32,474
6. Miscellaneous ... ..	12,16,474*	32,943	11,83,531	11,42,726	4,166	11,38,560	- 44,971
7. Salt ... ..	9,534*	...	9,534	14,480	2,300	12,120	+ 2,586
Total Upper Burma ...	84,75,001*	71,564	84,03,437	88,26,802	79,782	87,47,020	+ 3,43,583

\* Revised figures.

5. The following table shows the total actual receipts of the public treasuries during each of the last twelve years :—

*Lower Burma.*

Year.	Imperial and provincial.	Local funds.	Municipal funds.	Total.
	Rs.	Rs.	Rs.	Rs.
1880-81	2,25,95,968	23,94,632	13,49,604	2,63,40,204
1881-82	2,54,88,803	25,15,910	15,64,378	2,99,69,091
1882-83	2,59,91,542	30,59,166	17,54,976	3,08,05,684
1883-84	2,61,14,686	26,57,729	24,99,503	3,12,71,918
1884-85	2,42,78,984	24,63,539	17,93,228	2,85,35,751
1885-86	2,49,98,191	22,31,213	19,44,001	2,91,73,405
1886-87	2,89,15,325	27,66,951	23,12,056	3,39,94,332
1887-88	2,89,38,275	28,28,501	20,81,570	3,38,48,346
1888-89	2,79,25,558	26,54,852	22,63,122	3,28,43,532
1889-90	3,44,20,436	28,16,256	22,13,292	3,94,49,984
1890-91	3,73,46,777	29,72,064	22,62,335	4,25,81,176

\* (1) Total population, Lower Burma ... 4,554,517  
 \* (2) Population of Municipal Towns, Lower Burma ... 481,520

Calculating on the preliminary figures of the census of 1891\* the incidence of this revenue per head is as follows :

	Rs.
(i) Imperial and Provincial revenue ...	8.20
(ii) Municipal and Local funds ...	1.15
Total incidence ...	9.35

These rates of incidence are 30 per cent. higher than those stated in paragraph 6 of the Report of last year. The principal cause of this large difference is that the population on which the rates of incidence were computed last year was much overestimated. The population was estimated to have increased at a (compound) rate of 4 per cent. annually since 1881. The incidence now given is on the actual figures of the census. The incidence of Municipal taxation per head of the Municipal population is Rs. 5.12.

6. The aggregate incidence in 1890-91 per cultivated acre in Lower Burma of —

- (a) Land revenue demand ;
- (b) 10 per cent. cess on land revenue demand ;
- (c) Capitation-tax paid by the cultivating population ;
- (d) Export duty on rice ;

is Rs. 3.54, of which Land Revenue contributes Rs. 1.66, cess .17, capitation-tax .51, and export duty on rice 1.20. The figures relating to capitation-tax are approximate, and are calculated on the proportion of agriculturists to the total number of persons assessed to the tax.

7. The following statement shows the total actual receipts of the public treasuries in Upper Burma for the past four years :—

Year.	Imperial.	Local funds.	Municipalities.	Total.
	Rs.	Rs.	Rs.	Rs.
1887-88	50,22,776	...	3,05,241	53,28,017
1888-89	75,25,126	2,21,480	5,21,660	82,68,266
1889-90	1,03,45,083	2,52,376	6,06,453	1,12,03,912
1890-91	1,12,86,965	2,76,488	5,55,855	1,21,19,308



According to the preliminary figures of the census of 1891 the total population of Upper Burma is:—

(i) Rural	...	...	...	2,665,561
(ii) Urban (that is, Municipalities)	...	...	...	298,857
		Total	...	<u>2,964,418</u>

The incidence of this revenue per head of population is therefore Rs. 4.09 of which Imperial revenues contributed Rs. 3.81 and Local Funds and Municipalities Rs. 0.28 per head.

The incidence of purely Municipal taxation per head of Municipal population is Rs. 1.86.

## PART I.

### SECTION I.—AGRICULTURAL.

#### *Rainfall, harvests, and calamities of season and area under cultivation.*

8. The rainfall in Lower Burma taken as a whole was sufficient and timely and a full rice-crop was reaped. In the Paungdè and Thègôn townships of the Prome district the

Rainfall and harvest. rainfall was very unfavourable and the crops failed. In the Tapun, Kubyu, and Ledaw circles of the Tapun township of the Tharrawaddy district the rainfall was quite insufficient and the crops were almost a total failure: this is the fourth year in succession that crops have failed in these circles, and it is evident that the tract is very precarious. In Thayetmyo the rainfall was hardly up to the average, but was better than that of the last three years and was evenly distributed; the harvest in consequence was above the average.

In Amherst the rainfall was good and sufficient up to October, when it suddenly ceased and some damage was caused in the Wagaru, Zaya, and Thatôn townships. The harvest, however, was good on the whole.

In Tavoy only a 12-anna crop was obtained, owing to the early cessation of the rains.

In Kyaukpyu the rainfall was below normal, but fair crops were reaped.

In all districts which have not been specially mentioned above, the rainfall, whether above or below normal, was extremely favourable, and the harvest obtained was above the average.

9. A flood-wave passing down the Irrawaddy from the countries beyond

Calamities of the season. Burma entered the Hanthawaddy district by the Hlaing river, which on the 15th August overflowed

its banks and destroyed all the crops on the lowlands in the Ôkkan, Myaungtanga, Aingkalaung, and Bawlè circles. The Deputy Commissioner remarks:—

“Natural drainage channels exist, by which these plains are relieved of their superfluous water as soon as the overflow into them ceases, and the people hoped to be able to replant their fields, but a second inundation occurred during the first week of September and drowned the seedlings. Even after this, with an energy which may appear surprising to those who do not know the latent power which exists in the Burmese character, a third planting was effected over a considerable area with seedlings procured from the country east of the railway line. Only a poor crop, however, was obtained from this third planting as the November rains failed.”

In Tharrawaddy too the Irrawaddy twice overflowed, causing great destruction of paddy nurseries in the riparian circles.

In the earlier part of the year there was a severe outbreak of cattle-disease in the Sanywè, Minhla, Gyobingauk, and Tapun townships of the Tharrawaddy district.

In Bassein cattle-disease was especially virulent, particularly in the Nga-thaingyaung subdivision, and the consequence was that a large area was left unploughed.

In Thônghwa considerable damage to crops was caused by floods in Yandoon and Pantanaw. In Henzada too floods did some damage.

In Sandoway and Kyaukpyu there was considerable cattle-disease, and in the latter district some damage was caused in the Sitkan circle of the Ma-ubin township by an invasion of salt water into the fields.

The Tenasserim division was free from calamities of all kinds during the year, with the exception of a severe outbreak of cattle-disease in the Amherst district during the last few months of the year. This will affect cultivators in the year 1891-92 more than it did in the year under report.

10. The total area under cultivation during the year under report was 5,291,414 acres, showing an increase of 146,673 acres over the figures of last year. The increases are largest in Akyab, Pegu, Thongwa, Amherst, Shwegyin, and Toungoo, and are principally due to extension of paddy cultivation.

Increase or decrease in cultivation [Form IV (a)].

In Shwegyin and Toungoo part of the increase is due to the operations of the Holding Survey parties, which were at work in these districts during the year.

The Deputy Commissioner of Shwegyin remarks, however, that although part of the increase shown is due to the survey, there is no doubt that there has been a considerable actual extension of cultivation owing to the immigration of cultivators from Pegu and Tharrawaddy, where their lands have become exhausted, while in Shwegyin there is a large area of excellent land fit for paddy cultivation lying waste.

In Prome, although the area in cultivation increased from 311,945 acres in 1889-90 to 316,712 acres in 1890-91, the area actually cropped with paddy decreased from 248,527 in 1889-90 to 237,574 in 1890-91. This was due to the want of rain in the Paungdè and Thègôn townships, where there was a fallow area of 26,387 acres. In Tharrawaddy the area under cultivation decreased from 352,041 acres last year to 343,174 acres in the year under report. The decrease is ascribed to the floods from the Irrawaddy having destroyed large areas. In Henzada, excluding the Lemyethna township transferred from Bassein, the increase in cultivation is only about half what it was last year, and the Deputy Commissioner remarks:

"Most of the best lands fit for cultivation have already been taken up, and the rest are either too high for paddy or liable to floods; and until more reclamation works are carried out in the shape of bunds our yearly increase must become less and less."

Of the large increase (43,574 acres) in cultivation in Thongwa 5,567 acres represent the increase in garden land, and the rest is due to extensions of paddy cultivation.

In Kyaukpyu the area under paddy cultivation increased from 106,720 to 109,445 while last year's figures showed a decrease from the figures of the previous year. Inundations of salt water in the Myebôn township caused some land to be left uncultivated, but the Commissioner, Arakan Division, is of opinion that these inundations are to a large extent due to the apathy of the people, who neglect to keep their embankments in proper order.

In Hanthawaddy and Sandoway there are small decreases in cultivation and in all the other districts small increases, but the figures do not call for special remark.

11. (a) In the Pegu division the area actually cropped with paddy decreased by 22,641 acres. There was an increase of nearly 14,000 acres in the Pegu district, but large decreases in the other districts.

Crops and cropped area [Form No. IV (c)].

In Hanthawaddy the decrease of over 17,000 acres was due to the disastrous floods mentioned above.

In Tharrawaddy and Prome the areas actually cropped with paddy decreased by 7,868 acres and 10,953 acres respectively: in the former the decrease was due to the inability of the cultivators to procure seedlings for their fields after their nurseries had been destroyed by the Irrawaddy flood in August. In Prome the decrease was due to the very large increase in the fallow area in the Paungdè and Thègôn townships, where the rains entirely failed. There is a considerable area on both sides of the boundary between the Prome and Tharrawaddy districts, which is extremely liable to drought.



In Tharrawaddy there was an increase of 1,060 acres in the area sown with sessamum; but the crop was not a good one as it was damaged by insects. There was, however, a very heavy crop of peas and a good vegetable crop on the lands benefited by the silt left by the floods which destroyed the rice-crop.

In Prome too there was a considerable increase in the area under oil-seeds; these were grown in the areas in which the rice-crop failed, the cultivators taking to this cultivation when they saw that they could not get a rice-crop.

(b) In the Arakan division the rice-crop in Akyab was a very good one and was obtained over a considerably increased area. In Kyaukpyu, rice is the main crop, and the cropped area increased slightly notwithstanding that the total area in cultivation decreased. The area cropped with sugarcane decreased. The tobacco grown in Cheduba is said to be of excellent quality, but is at present imperfectly cured. The Deputy Commissioner thinks it would be a good thing if some of the capital which is being invested in oil-wells, &c., in Kyaukpyu could be diverted to tobacco cultivation and manufacture, and the Commissioner remarks:

"I am endeavouring to get this tobacco put in the Rangoon market; there is a very fair demand for it here."

In Sandoway there was a small decrease (70 acres) in the cropped area, due to a decrease in the Kyeintali circle of the Southern township, and the Deputy Commissioner says:

"The land-rates in the Kyeintali circle are undoubtedly too high, and a considerable reduction will be recommended."

The area under sugarcane in Sandoway was 900 acres, or slightly less than last year. The Deputy Commissioner, Arakan Hill Tracts, remarks that a considerable amount of tobacco is grown on the banks of the Kaladan, but that it is at present untaxed owing to the difficulty of measuring it up; this seems hardly a sufficient reason.

(c) In the Bassein district the mayin crop in the Thabaung township was poor, and in the Lezu circle of the Kangyidaung township the crops suffered slightly from insufficient rain in October, otherwise the paddy crop was very good. The area actually cropped with paddy, however, decreased enormously (by more than 86,000 acres): this was due to the disastrous epidemic of cattle-disease which raged in this district during the year. The cultivation of tobacco from imported seed in Ngathainggyaung continues satisfactory.

In Henzada the rice-crop was a very good one.

In Thongwa the rice-crop was excellent, except in the lands flooded by the river; but there is a considerable decrease of 202 acres in the area under sugarcane. In Thayetmyo the cropped area slightly increased, and crops were fair all round, there being no remissions.

(d) The area cropped with rice in the Amherst district was 5,907 acres less than last year, the fallow area being 56,529 acres against 41,171 in 1889-90. A very large area was left fallow in the Thaton and Martaban townships owing to the cultivators being unable to obtain paddy seed, the paddy on the threshing-floors having been damaged by the heavy rain in January 1890. This seems to be a case in which advantage should have been taken of the Agricultural Loans Act to make advances of seed-grain to the cultivators as there was a large quantity of paddy in the district, which was afterwards exported.

The paddy-crop is described by the Deputy Commissioner as "a decidedly good one, yielding good returns to the cultivators and profits to the money-lenders, whose loans the cultivators were able to re-pay." The fruit season was also a particularly good one.

In Shwegyin the area cropped with paddy showed an increase of nearly 20,000 acres. As explained before part of this was due to more correct measurements by the Holding Surveyors, but there was also a real increase. The area under sugarcane was 4,619 acres against 3,687 last year. The sugarcane crushing mill (Mylne and Thompson's), which was lent to this district, was not used by

the people, their objections to it being that it was too small and that the canes, after the juice is expressed, are not so suitable for fuel as canes treated in the ordinary Burmese way. There was a decrease of nearly 5,000 acres in the area under oil-seeds; this is ascribed by the Deputy Commissioner to an accident of the season. The crops of sessamum and tobacco too were below the average in quality. In Toungoo the area under rice increased by more than 10,000 acres, partly due no doubt (as in Shwegyin) to the more accurate measurements by the Holding Survey party. The area under Miscellaneous food-crops also increased by 2,000 acres, due to this class of cultivation having been extensively carried on by immigrants from Upper Burma, who did not possess the capital necessary for rice cultivation. In Tavoy a little jute is grown near to Tavoy town and exported to Calcutta, and some good coffee is grown by a pensioned Extra Assistant Commissioner. Four thousand eight hundred acres are covered with "dani" which is exported to Rangoon, where it is used for thatching. The Deputy Commissioner remarks that many thousand acres are available for garden and miscellaneous cultivation in Tavoy, but the want of capital prevents the land being taken up. In Mergui there was a splendid crop of dorians and mango-steens, which were exported to Rangoon and Moulmein in very large quantities.

*Cattle.*

12. The number of cattle registered as having died from disease in Lower Burma during the year is 62,986 against 45,330 last year. District details are shown in the statement given below:—

Cattle-disease.



Statement showing the number of cattle that died during the year 1890-91.

8

District.	Number of buffaloes in the district.	Number of oxen in the district.	NUMBER OF CATTLE WHICH DIED DURING THE YEAR 1890-91.						CAUSES OF DEATH, i.e., NUMBER OF CATTLE WHICH DIED OF						
			Buffaloes of any age.		Oxen of any age.		Total.	Rinderpest.	Anthrax.	Foot-and-mouth disease.	Debility.	Snake-bite.	Accident.	Total value of the cattle which died in the year.	
			Male.	Female.	Bulls and bullocks.	Cows.									
Akyab	121,153	194,428	2,133	1,716	2,026	1,481	7,356	534	2,498	818	2,071	207	1,228	Rs. 1,33,143	
Kyaukpyu	28,438	66,619	110	180	478	379	1,147	287	181	282	193	38	166	19,609	
Sandoway *	27,701	14,393	275	472	192	201	1,140	638	53	8	140	79	222	26,631	
Hanthawaddy	35,582	35,654	900	582	553	87	2,122	436	200	192	928	187	179	1,14,240	
Pegu	69,107	48,668	1,899	1,118	1,477	90	4,584	1,602	645	144	1,633	291	269	2,14,720	
Tharrawaddy	34,534	70,493	2,404	2,468	2,535	837	8,244	6,123	960	112	574	99	376	3,80,211	
Prome	26,473	112,321	616	794	2,151	668	4,229	3,386	114	141	174	58	356	1,61,476	
Thongwa	45,762	31,886	1,390	1,357	741	341	3,829	2,325	692	55	186	36	35	2,01,654	
Bassein	55,725	54,180	8,538	7,763	3,551	2,060	21,912	17,869	2,203	1,362	279	38	161	11,72,075	
Henzada	37,149	109,467	1,077	1,188	3,142	1,241	6,648	5,004	247	170	761	79	387	2,67,947	
Thayetmyo	17,759	81,109	455	606	2,370	1,210	4,641	4,092	150	11	74	51	263	1,33,409	
Amherst	61,685	97,455	2,638	2,497	1,158	759	7,052	3,133	2,585	665	341	199	129	1,71,592	
Shwegyin	37,549	24,401	423	340	341	66	1,170	243	219	265	277	49	117	53,461	
Toungoo	18,400	8,191	44	55	40	16	155	...	12	...	91	20	32	6,024	
Tavoy	27,583	9,387	151	107	39	32	329	7	101	66	53	66	36	4,546	
Mergui	35,731	827	868	947	12	6	1,833	423	1,061	172	92	14	71	18,882	
Total	680,331	959,479	23,921	22,190	20,806	9,474	76,391	46,602	11,921	4,463	7,867	1,511	4,027	30,79,620	

It will be seen that, taking the province as a whole, disease was much more fatal than in 1889-90; part of the increase is no doubt due to improved registration, but making all allowances for this the figures show conclusively the necessity for the adoption of some measures with the object of mitigating the effects of this scourge, which at present causes heavy loss to the cultivators of the province annually.

The Bassein district suffered most severely this year, with the result that a very large area of land ordinarily cultivated was left fallow, causing a considerable loss of revenue to Government. Many other districts also suffered severely. All Deputy Commissioners, who notice the subject, recommend the enforced segregation of diseased cattle as the most obvious means of preventing the spread of disease when it has once appeared, and it will be seen from the extracts from the reports of the Deputy Commissioners of Sandoway and Tavoy, given below, that this measure was effectual in those two districts. The cause most commonly assigned for the outbreak of disease is the scarcity of good drinking water, and some Deputy Commissioners, notably those of Tharrawaddy and Pegu, have prevailed upon cultivators to form small reservoirs by bunding up small creeks.

It is satisfactory to observe that the Veterinary Assistants, of whom there are 16 in Lower Burma, are, with one or two exceptions, reported to have worked well and to have the confidence of the people, who resort to them freely for assistance. More men are, however, required as in many cases it was impossible to comply with the request of Deputy Commissioners that an Assistant might be sent as there were no men available.

The Veterinary school in Rangoon has just been opened, but as the course takes three years it will be impossible to appoint any more locally-trained Assistants till 1894. Below is given a *resumé* of the facts relating to cattle-disease in each division with extracts from the remarks of Deputy Commissioners and Commissioners.

*Hanthawaddy.*—Rinderpest was prevalent in the Hmawbi, Hlaing, and Kungyangôn townships from April to June, but was never serious, and in Pyawbwè there was a mild outbreak of anthrax. Two hundred and ninety two cases were treated by the Veterinary Assistant, in 185 of which the treatment was reported to have been successful.

Pegu division.

The Deputy Commissioner remarks:

"His treatment of cases was fairly successful and his assistance has been freely sought."

Cultivators in this district are getting into the way of stacking straw for cattle, and the water-supply is generally sufficient. Bullocks imported from Upper Burma are taking the place of buffaloes, as being less liable to disease.

*Tharrawaddy.*—The severe epidemic which was raging at the end of the last financial year continued till the end of June 1890, principally in the Minhla and Gyobingauk townships. This is ascribed by the Deputy Commissioner to the want of water, and villagers were encouraged to form small reservoirs by bunding streams and prohibited by executive order from fishing in them when made. During January, February, and March 1891 there was a slight return of anthrax, but the outbreak was not severe, and the reservoirs, which had been made as above described proved of material assistance. During the year 8,244 cattle, or nearly 1 in 12 of the total number in the district, died. Rupees 6,000 was advanced to cultivators to buy cattle and this has been nearly all repaid. The registration of cattle deaths is said to have much improved owing to thugyis, Township Officers, and Subdivisional Officers, having paid special attention to it.

The Veterinary Assistant, who was in the district at the beginning of the year, was removed for laziness and negligence, and at the end of the rains a new one was appointed: he treated 210 cases, curing 165.

The Deputy Commissioner remarks as follows regarding segregation:

"No doubt, if villages would segregate their cattle, these violent epidemics, which are of constant occurrence, would be suppressed. Perhaps it would be possible to make a rule



under section 6 (b) of the Lower Burma Village Act compelling headmen, and consequently (see section 9) owners, to segregate cattle suffering from any infectious disorder. Such a rule would come legitimately, I think, under the head of the prevention of public nuisances and of general sanitation, on which subjects the Commissioner is empowered to make rules."

*Pegu.*—In this district deaths of cattle from disease decreased largely, namely, from 7,189 in 1889-90 to 2,391 in the present year. The Veterinary Assistant is said to have worked well.

*Prome.*—There was considerable disease in this district, and it is partly attributed to the sale of the horns and hides of diseased cattle being permitted. The Veterinary Assistant was on deputation in Ye-u for four months and is said to have done good work both there and in Prome.

*Bassein.*—Twenty-one thousand four hundred and thirty-four cattle died in this district from disease during the year, the outbreak being most severe in Ngathainggyaung; the effects of this epidemic have been previously described. The registration of cattle deaths is said to have been carefully carried out in Ngathainggyaung. The Veterinary Assistant of Ngathainggyaung, Maung Nga, did good work, but Maung Myat E, Veterinary Assistant in Bassein, is reported to have been unsuccessful and to have effected few cures.

*Thongwa.*—There were 3,572 deaths from disease during the year and the mortality amongst buffaloes is said to have been much greater than amongst bullocks, which are consequently gradually taking the place of buffaloes.

There are two Veterinary Assistants in this district; they treated 917 cases, 769, it is reported, successfully.

*Henzada.*—Of the 5,421 deaths of cattle from disease 5,004 were from rinderpest; the disease was most prevalent in April, May, and June. The Veterinary Assistant treated 790 cases. The Commissioner attributes an increase in the fallow area to deaths of cattle from disease.

*Thayetmyo.*—There was a very severe outbreak of disease in this district, there being 4,092 deaths from rinderpest in the Lower Burma portion of the district as compared with 2,104 last year. The two Veterinary Assistants are said to have worked well and to have done all they could.

*Akyab.*—Three thousand eight hundred and fifty cattle died from disease, principally anthrax. The Veterinary Assistant treated 508 cases and reports having cured 482.

*Sandoway.*—There was no very serious outbreak of disease during the year, but rinderpest prevailed, chiefly in the Northern township. The following extract from the district report is interesting:—

"The cattle-disease originated towards the end of the rains in a single diseased buffalo, which was brought down from An and died in the Kywèlu circle. The disease ravaged the whole of this and the Tanbwe circle, where it apparently stopped. \* \* \*

The large tracts of jungle in this district and the action of the villagers who themselves prevent cattle from diseased tracts from entering their village boundaries has fortunately localized these outbreaks, which otherwise might have had a disastrous effect in the district.

*Note by the Commissioner, Arakan Division.*

† I must note I was very much surprised to find while travelling to Taungup a notice put up near a village warning people not to bring their cattle into the village.

With all due respect to paragraph 26 of the Chief Commissioner's Resolution on the Revenue Administration Report for 1889-90, I would venture to submit again that legislation on the lines of the well-known Orders in Council at home would in this district work smoothly and have the unanimous support of the villagers."

*Kyaukpypu.*—Seven hundred and fifty cattle died from disease during the year; the services of a Veterinary Assistant were applied for, but no man was available.

*Amherst.*—Cattle-disease was more or less prevalent during the year and was especially severe in the Yelamaing and Wagaru townships. The outbreak is attributed by the Deputy Commissioner to the absence of good drinking water. Agriculturists in these townships have suffered severely, and it would appear to be advisable to assist them freely with loans for the purchase of cattle.

*Tenasserim division.*

*Toungoo*.—The general health of the cattle in this district was good during the year. The Veterinary Assistant is said to have worked well and to have the confidence of the people.

In *Shwegyin* 727 cattle died from disease against 1,812 last year; there were two outbreaks, during both of which the Veterinary Assistant from *Toungoo* was deputed to the district.

*Tavoy* was comparatively free from disease during the year. The following account of the way in which an outbreak was checked by the Deputy Commissioner is interesting :—

“When at *Thayetchaung I* (Deputy Commissioner) received information that several cattle near the village of *Sinbyubyin* had died from some disease, and from enquiries I found that it was *gyeitna*. *Sinbyubyin* is a village on the river-bank, so I drew a line round the village at some distance from it and another one parallel to that half-a-mile further, and gave strict orders that no cattle were to be taken outside of the inner line and no cattle from outside were to cross the outer line for six days and made the *Myoök* responsible that these orders were carried out, and on my return to *Tavoy* I sent down ingredients that could not be obtained at *Thayetchaung* to make up the medicines recommended by Colonel Browne. When I first heard of this sickness there were 15 deaths in three days and there was a chance of its spreading, but I am glad to say I checked it, and in a week I was informed that the disease had been stamped out.”

In *Mergui* there were 1,656 deaths from anthrax, rinderpest, and foot-and-mouth disease. There is no Veterinary Assistant, and there was no man available for service there, although one was applied for.

The Financial Commissioner hopes shortly to submit a draft Bill to the Chief Commissioner, for compelling segregation of diseased cattle and burning or burial of carcasses.

13. Cattle-markets exist in *Hanthawaddy* (2), *Tharrawaddy* (9), *Prome* (3), *Toungoo* (2), *Henzada* (6), *Thayetmyo* (2), *Thóngwa* (2), *Shwegyin*, *Bassein*, and *Amherst*, (5) each.

Cattle-markets.

Sales at all markets were less than during the previous year. In *Tharrawaddy* the decrease is attributed to the prevalence of cattle-disease, while in *Thayetmyo*, *Prome*, *Toungoo*, and *Shwegyin*, it is put down to the opening of cattle-markets in Upper Burma, where cultivators from Lower Burma now proceed in order to purchase cattle.

The receipts from the markets in *Hanthawaddy* are less than the expenditure, but the Deputy Commissioner remarks :

“I should not recommend their abolition merely on the ground that their maintenance costs something. When cattle-theft is suppressed we may hope that they will cease to be worked at a loss.”

The Deputy Commissioner, *Tharrawaddy*, thinks that cattle-markets would be more freely resorted to if they were open every day in the week instead of only on certain days, but he recommends that in a few years the registration of sales of cattle should be left to village headmen, who have an unrivalled knowledge of the circumstances of both vendor and purchaser, and who might be allowed to charge a small fee for each registration. The Deputy Commissioner, *Prome*, remarks :

“The cattle-markets still bear a bad name for the facilities they offer for the sale and passing on of stolen cattle, but I do not think it advisable to do away with them on that account as the trade would be seriously affected by it.”

It would appear to be advisable to abolish all markets which are worked at a loss, and the Deputy Commissioner, *Shwegyin*, has recommended the abolition of the market at *Yinôn* on this ground.

#### Prices.

14. The price of paddy was as a general rule lower in all districts than in the previous year.

Paddy.

In *Akyab* prices are reported to have been the same as last year; in *Kyaukpyu* prices were lower than last year; in *Sandoway* the price of paddy was stationary at Rs. 50 per 100 nine-gallon baskets, rising to Rs. 55.

In *Rangoon* the average price of paddy for the first six months of the year was Rs. 88 as compared with Rs. 105 last year, and for the last six months Rs.



80 against Rs. 90 last year; the only cause assigned is that the quality was somewhat inferior owing to the crop having been damaged by unseasonable rain.

The price of paddy in the other districts of the Pegu division is practically determined by the price in Rangoon and consequently was lower than last year.

In Bassein the price of paddy was much the same as last year; in Thongwa the average price was Rs. 87 against Rs. 90 last year; in Henzada the price rose from Rs. 86 in April to Rs. 100 in July, falling again to Rs. 86 in December, prices throughout the year being lower than the corresponding prices last year.

In Thayetmyo the price of paddy is said to have been normal during the year.

In Amherst the price of paddy was high during the year, rising from Rs. 85 to Rs. 90 in March to Rs. 110 in April and May; it afterwards declined to Rs. 100 to Rs. 95, but on the whole prices were higher than last year.

In Mergui the price of paddy was from Rs. 70 to Rs. 80 as against Rs. 80 to Rs. 90 last year.

In Shwegyin and Toungoo prices fluctuated considerably, but on the whole were lower than last year.

15. The price of salt was as a rule higher during the year than in 1889-90, and in some districts was a considerable rise.

Salt.

The Deputy Commissioner, Kyaukpyu, attributes the rise in price to diminished production, the increased duty having frightened producers. In Bassein the price increased owing to the increased duty. In Amherst the price rose from Rs. 2-12-0 per maund in 1889-90 to Rs. 3-8-0 in the year under report; the increase is attributed to the increased rate of license fees. The figures for Tavoy show an extraordinary rise since 1888-89, thus—

					Per 1,000 viss.
					Rs.
1888-89	..	...	...	...	45
1889-90	...	...	...	...	61
1890-91	...	...	...	...	90

In Mergui the price rose to Rs. 10 per 100 viss, the increase being attributed to the large demand for salting fish. In Sandoway the price of salt fluctuated considerably owing to the supply becoming short at times, but it was lower at the end than at the beginning of the year. In Shwegyin the price is said to have declined from 3 annas to 2 annas per viss. No explanation is given of the fall in price. There is not much to note regarding the prices of other miscellaneous articles, except that in Rangoon the price of firewood is steadily rising and that the differences in the prices given this year from those given last year for the Amherst district, some of which are considerable, are ascribed to the prices given last year being incorrect.

## SECTION II.—LAND RECORDS.

### *Thugis and District Surveyors.*

16. In the Pegu division all the districts are under supplementary survey, and the control of the thugyis, as far as regards the preparation of assessment-rolls and the other annual registers, is vested in the Superintendents of Land Records.

Pegu division.

In Hanthawaddy and Pegu there is no District Surveyor; the District Surveyor in Prome is 55 years of age; he has been granted a year's extension, but is to do the work of an Inspector of Land Records till his retirement, when he will be succeeded by a regularly appointed Inspector. The post of District Surveyor in Tharrawaddy too is to be abolished as practically the whole district has now been cadastrally surveyed and will be brought under supplementary survey.

In Hanthawaddy two thugyis retired during the year, one died, and one was discovered to be a leper and has submitted his papers for pension. The rules for the appointment of thugyis are strictly followed in this district. The thugyis are said to have worked well and to have satisfactorily carried on the work imposed on them by the census in addition to their ordinary work.

Of the 38 thugyis in Pegu 13 are exempted from passing the prescribed examination, and all the others have passed : the staff has done good work during the year.

In Tharrawaddy there are 32 thugyis, 14 of whom have been exempted from passing the examination ; of the rest 10 are fully qualified and eight are required to pass within a year. One thugyi was dismissed for dishonesty during the year, but the staff as a whole worked hard and well. The District Surveyor was under suspension during the greater part of the year for fudging work in connection with the testing of thugyis' areas in unsettled circles. On his reinstatement his work improved, but as mentioned before the appointment is to be abolished and an extra Inspector of Land Records appointed instead.

In Prome the District Surveyor was only on tour 41 days and in that time only checked thugyis' measurements in unsettled circles in 116 holdings : this amount of inspection was quite inadequate. The Land Records staff also checked areas in unsettled circles. Of the 57 thugyis in this district 19 are fully qualified, 3 have been exempted from passing the examination, 29 were appointed before the new rules came into force, and 6 have still to pass the examination.

17. In the Arakan division Akyab is the only district which is under supplementary survey. In this district four circles were amalgamated into two during the year in accordance with the recommendations made by the Settlement Officer at the time of settlement. The Land Records staff checked the work of thugyis in both unsettled and settled circles.

In Kyaukpyu there are only 50 thugyis to 72 circles. An attempt to amalgamate three circles into one failed, and the Commissioner remarks :

"I doubt the advisability of amalgamating ; on the contrary, I would let each village headman collect revenue in his own charge."

The Deputy Commissioner says "the thugyis of the district are generally "bad, but not worse than can be expected, considering that they are Arakanese "and that not one of the Township Officers, except Maung Me, seems to take the "slightest interest in work ;" and he considers that a few dismissals would have a good effect. The Commissioner concurs in the condemnation of the thugyis, but ascribes it to the want of supervision on the part of the Deputy Commissioner and Township Officers and points out that it is the duty of the Deputy Commissioner to make the latter work.

Altogether it is evident that considerable reform is necessary in Kyaukpyu, and it might take the direction (as suggested by the Commissioner) of gradually abolishing the circle thugyis and employing the ywathugyis or village headmen for the collection of revenue. The Commissioner says that as yet he has been unable to find a suitable vacant circle for trying the experiment ; but, if the thugyis are as bad as described, it should not be difficult to get rid of the worst of them. The state of things in Sandoway appears to be much the same as described in last year's report. Of the 21 thugyis in the district seven were appointed before 1885 and are consequently exempted from passing the examination ; but of the 14 who are required to pass only one has as yet qualified in all subjects, and it has been found necessary to grant extensions of time beyond the two years to some of the others. The survey school in Sandoway has now been abolished, so there does not appear to be much hope of improvement. The District Surveyor is old and incompetent and he should be dismissed. He was employed with the holding survey party which was at work in the district during the year, and did no checking of thugyis' areas. A special Myoök was in charge of the holding survey party, and the District Surveyor should have been employed in his legitimate work of testing thugyis' areas in the circles which were not under survey ; as it was these areas were unchecked during the year.

18. In the Irrawaddy division, Bassein and Henzada are under supplementary survey, but Thayetmyo has not yet been surveyed cadastrally, and only five circles of Thongwa are under supplementary survey. In the two latter districts there are District Surveyors, in the former not. Of the 48 thugyis in Bassein 18 are fully qualified, 17 exempted, and 13 have still to pass their examination. The Land



Records staff checked the work in both settled and unsettled circles. The Deputy Commissioner, Mr. Weidemann, did a lot of checking; but the Sub-divisional and Township Officers did very little. In Henzada there are 45 settled and six unsettled circles. The Land Records staff checked the work in both and did good work. Of the 47 thugyis 10 have still to pass their examination. The number of circles in Thongwa was increased from 37 to 40 during the year, and the Deputy Commissioner remarks that further subdivision is still necessary. The thugyis worked fairly well, but the Deputy Commissioner remarks that they do not travel enough. The rules for the appointment of thugyis have been followed during the year, except in the case of the thugyi of Thongwa, who, however, has now fully qualified. The District Surveyor of Thayetmyo was employed for a considerable portion of the year in the Upper Burma portion of the district. He, however, checked thugyis' measurements to some extent in 15 circles. The rules for the appointment of thugyis are strictly followed.

19. The Deputy Commissioner of Amherst is unsparing in his condemnation of the thugyis of that district. He says:—  
 Tenasserim division.

"The thugyis' rolls are wrongly and often dishonestly prepared and need more checking in the Amherst district than in any other I have been in. The thugyis of this district I find to be as a whole the most inefficient body of men that ever served a government. There are a great many hill circles in the district, the thugyis of which are quite ignorant of their circles and can scarcely read or write; these often collect their revenue and come into Moulmein and then prepare their rolls to correspond with the amount collected. Many thugyis, especially those of circles near Moulmein, are in debt or speculate on their collections, while others sell land or apportion it out to their friends and relations. I found seven thugyis who lived permanently out of their circles; they have been heavily fined and ordered to move into their circles.

"The system of collecting revenue by village headmen should be introduced tentatively in one township, and the Zaya township offers an excellent opportunity for making the trial."

The state of affairs above described is attributed to the long absence of control by Township Officers; this has been remedied during the year, and the Commissioner agrees that considerable improvement has already been effected. Sixty-five out of the 99 thugyis of the district are exempted from passing the thugyiship examination and have never passed in anything, and none of the others have qualified in surveying. The rules for the appointment of thugyis are followed. The District Surveyor is said to have worked well, but the Deputy Commissioner says the work is too heavy for one man and that another is required. The district, however, is now being cadastrally surveyed by a Survey of India Party and will shortly be brought under settlement, so it will not be of much advantage to make any change in the present arrangements. The District Surveyor of Tavoy, who has previously been unfavourably reported on is said to have greatly improved; the Deputy Commissioner checked a good deal of his work and found it fairly reliable. He also successfully carried out the survey of certain garden lands on the hills, a rather difficult piece of work. A few of the young thugyis passed in surveying during the year, but a considerable number of the staff are slack. Four thugyis were found to be living outside their circles; one was fined, one transferred, and two dismissed. There are two large Karen circles in the district, the thugyis of which are quite incompetent, and the Deputy Commissioner proposes that the collection of revenue should be entrusted to the village headmen and the circle thugyis abolished. The District Surveyor of Mergui was on deputation with Mr. Hughes, of the Geological Survey, for eight months during the year. No thugyi has passed in surveying, although out of 22 only eight are exempt. The District Surveyor of the Salween district is said to have worked well.

*Records in possession of thugyis at headquarters.*

20. In the circles under supplementary survey the records in the possession of thugyis are checked by the Officers of the Land Records Department, whenever possible, at the time when the field work is inspected, and during the

Records in the possession of thugyis.

rains the offices, records, instruments, furniture, &c., are systematically checked. The great obstacle to neat and orderly offices is the want of room in the thugyis' houses, and thugyis are being urged, if possible, to build a separate room for their offices, or at all events to set apart a space to be used solely as an office. In the Henzada district, in nearly all circles, the thugyis have railed off a part of a room as an office and the state of the offices there is much better than in other districts. I am afraid much cannot be said about the records in the hands of thugyis of unsettled circles.

21. The thugyis' records in Akyab are said to be in as good condition as can be expected, considering the poor quality of the thugyis' houses as a rule. In Kyaukpyu the thugyis' records were inspected by Township Officers and are said to be in good order: as the Deputy Commissioner, however, states that none of the Township Officers took the slightest interest in revenue work, the report requires confirmation. The thugyis' records in Sandoway are also said to be in good order, but no details of the amount of inspection of them during the year are given.

22. The records at the headquarters of the Akyab district were inspected by the Financial Commissioner and the Director of Land Records during the year and found to be in good order. The revenue record-room at Kyaukpyu is in an unsuitable wooden building; the Deputy Commissioner suggests its being transferred to the main court-house, where there is room for it: this should be done, and the present clumsy wooden racks replaced by light iron ones. The records were inspected by the Financial Commissioner and the Commissioner, Arakan Division, during the year.

The records in the district office at Sandoway were inspected by the Commissioner and are said to be in good order.

23. In all of the districts of the Pegu division there is a Superintendent of Land Records and a strong staff of Inspectors, so that the records in the possession of thugyis are inspected often and thoroughly. At the beginning of the year in Tharrawaddy the records were not in a satisfactory condition, but a considerable improvement has been effected by the Superintendent, who has paid special attention to the matter.

24. The records in Pegu, Hanthawaddy, and Prome are in good order.

Records at headquarters, Pegu division.

The records at headquarters in the Pegu division are in good order.

25. The Deputy Commissioner, Bassein, reports that he is unable to speak as to the condition of the records in the hands of thugyis, but from the reports submitted by the Officers of the Land Records Department they appear to be in very fair order. The thugyis' records in Henzada are in a very satisfactory condition and kept in a separate room of the thugyis' houses; several offices were inspected by the Deputy Commissioner and found to be well kept.

In Thongwa, of which only a few circles are under supplementary survey, the thugyis' records in the unsettled circles are not in a satisfactory condition; very often only those actually in use are forthcoming. Next season a considerable portion of the district will be brought under supplementary survey and a Superintendent appointed and no doubt an improvement will be effected. The Subdivisional and Township Officers of Thayetmyo inspected the thugyis' records in that district and report that they are in fair order.

Nothing is said about the ordinary revenue records at Bassein; the Superintendent, Land Records' record-room is said to be neatly arranged, but the accommodation is limited. In Henzada, Thayetmyo, and Thongwa the records at headquarters are said to be in very good order. The Deputy Commissioner, Thongwa, inspected records at the headquarters of all subdivisions and townships: with the exception of the Shwelaung and Dedaye townships, the records

Records at headquarters, Irrawaddy division.



were found to be in good order ; in the two places named, however, they were in bad condition.

26. None of the districts of the Tenasserim division are under supplementary survey. The Deputy Commissioner, Amherst, reports that thugyis' records have never previously been inspected, and it was found during the year that no thugyi maintained the prescribed registers.

The Township Officers in Shwegyin did some checking of thugyis' records and report that they are in good order ; the Deputy Commissioner did not inspect any.

In Toungoo thugyis' records are said to be in fairly good order. The records in Tavoy were inspected by the Deputy Commissioner who found some in good and some in bad order. Nothing is said about thugyis' records in Mergui.

It may be said generally that thugyis' records in districts which are not under supplementary survey are of very little value and not as a rule carefully kept.

The records at Moulmein were inspected by the Financial Commissioner ; the record-room of the old Moulmein Town district has now been amalgamated with that of the Amherst district. The Financial Commissioner also inspected the Toungoo record-room. The Director of Land Records inspected the record-room at Mergui, with the result that the Record-keeper was removed and a new one appointed, who is said to be getting the records into order. The other district record-rooms were inspected by the Commissioner and are said to be in good order.

27. In the districts under supplementary survey the land revenue rolls are carefully checked, but in the other districts this is not the case, and the thugyis' measurements are very inadequately checked. It is, however, impossible for any efficient check to be effected in the absence of maps.

The Deputy Commissioner, Amherst, remarks—

“Land revenue rolls are invariably late and often inaccurate. In not a single case were the rolls checked by the Township Officers before they reached the Deputy Commissioner's office.”

The land revenue rolls were submitted punctually in most districts, but were late in Kyaukpyu, Sandoway, Tavoy, Tharrawaddy, Shwegyin, and Thayetmyo ; the delay is ascribed to the census, except in the case of Shwegyin, where the fact that a holding survey was being effected in the district is assigned as the cause.

#### *Survey.*

28. During the year No. 7 Party of the Survey of India, under Mr. Charles Wood, was engaged in cadastrally surveying portions of the Thongwa and Amherst districts. The portion assigned for survey in Thongwa was completed during the year, and the last of the kwin traces and final area statements were made over to the Settlement Officer by the 20th August so as to admit of the holding registers for Thongwa being completed by the end of August. In addition to the survey on the 16-inch scale, an area of 164 square miles in Thongwa was surveyed on the 4-inch scale, at a cost of Rs. 22 per square mile.

A considerable area (654 square miles) in Amherst was traversed in advance for next year's work. The cost of the survey in Amherst was Rs. 147-12-0 per square mile cadastrally surveyed, and in Thongwa Rs. 116-8-0 per square mile, the difference being due to there being a much larger proportion of jungle to cultivation in the tract surveyed in Thongwa than in Amherst.

29. No. 12 Party, under Mr. Jackson, was engaged in executing a preliminary traverse in the Tharrawaddy, Prome, Henzada, Hanthawaddy, and Bassein districts. The area traversed was 1,280 square miles at a cost of Rs.

78-2-10 per square mile. This cost is very much less than last year, and considering the scattered nature of the work and the difficult nature of part of the country in which the party was working is low.

The area thus traversed with the balance of the area traversed last year was surveyed cadastrally by the local survey party under Mr. Clancey. This party, which consists entirely of Burmans, who have been locally trained, succeeded in surveying an area of 1,440 square miles with a cultivated area of 150,770 acres at a cost of Rs. 67.55 per square mile. Even taking into consideration the fact that the proportion of cultivation to total area is low, this is a most excellent result and great credit is due to Mr. Clancey and the party generally.

30. The table given below shows in detail the areas surveyed by the parties above mentioned.

No. of Party.	District in which Party worked.	Total area cadastrally surveyed.		Total cultivated area included in the foregoing.	FIELDS CADASTRALLY SURVEYED.		COST OF CADASTRAL SURVEY.		COST OF ADVANCE SURVEY.		Remarks.
		Sq. M.	Acres.		Number.	Average area.	Total.	Per mile.	Total.	Per mile.	
1	2	3	4	5	6	7	8	9	10	11	12
		Sq. M.	Acres.	Acres.		Acres.	Rs.	Rs. A. P.	Rs.	Rs. A. P.	
No. 7	Thongwa ...	320	204,800	93,091	104,860	0.95	37,274	116 7 8	4,820*	48 3 2	+ 100 square miles.
	Amherst ...	400	256,000	207,567	356,924	0.48	59,107	147 12 4	44,772†	55 15 5	+ 800 square miles.
No. 12	Prome ...	...	...	...	...	...	...	...	1,00,070:	78 2 10	+ 1,290 square miles.
	Tharrawaddy ...	...	...	...	...	...	...	...	...	...	
	Bassein ...	...	...	...	...	...	...	...	...	...	
	Henzada ...	...	...	...	...	...	...	...	...	...	
Local Survey party.	Hanthawaddy ...	340.85	218,143	32,299	94,941	0.34	97,320	67 8 11	...	...	
	Tharrawaddy ...	126.25	80,799	11,916	35,225	0.33					
	Henzada ...	416.81	266,762	42,307	120,337	0.32					
	Prome ...	483.50	309,439	45,286	166,175	0.27					
	Bassein ...	73.12	46,799	18,961	35,826	0.52					

In addition to the two Survey of India Parties mentioned above there was a Topographical Party at work in Mergui, but as yet no details of the work done have been received.

31. Holding surveys of the kind mentioned in paragraph 14 of last year's report were carried on in the Sandoway, Shwegyin, and Toungoo districts. The resulting increase in area was 17,042 acres giving an increase of Rs. 23,398 in the revenue demand. The cost of these surveys to Government was Rs. 6,749. The work done in the Shwegyin district was found on testing to be very inaccurate, and these surveys though useful from a revenue point of view for the year of survey, are not of much value otherwise as it is impossible to conduct the supplementary survey work on the basis of maps in which only holding boundaries are given. The Shwegyin and Toungoo, Tavoy and Mergui, districts are shortly to be surveyed cadastrally by the Survey of India Department and most of the rest of the unsurveyed portion of Lower Burma will be surveyed cadastrally by the local party under Mr. Clancey, so it has been decided to discontinue the holding surveys.

#### Settlement.

32. Mr. Mathews, Settlement Officer, has been working in the Bassein and Thongwa districts since 1888. During the year under report assessment proposals were sanctioned for 271.67 square miles in Bassein and 437.45 square miles in Thongwa, which had been brought under settlement in the year 1889-90. The resulting increase in revenue (*plus* 10 per cent. cess) obtained was Rs. 21,955 or 12.10 per cent.

During the year under report assessment proposals were submitted for an area of 1,024 square miles in the Thongwa district. Final orders on these proposals were passed in June 1891. The resulting increase in revenue (including cess) is Rs. 1,05,907 or 39 per cent.



*Transfers of land.*

33. The following table shows the area of rice-land sold and the average rates per acre paid during the present and the two preceding years in the districts under supplementary survey :—

District.	AREA OF PADDY-LAND SOLD.			AVERAGE RATE PER ACRE IN DISTRICT.			LOWEST RATE IN ANY CIRCLE.			HIGHEST RATE IN ANY CIRCLE.		
	In 1888-89.	In 1889-90.	In 1890-91.	In 1888-89.	In 1889-90.	In 1890-91.	In 1888-89.	In 1889-90.	In 1890-91.	In 1888-89.	In 1889-90.	In 1890-91.
	Acres.	Acres.	Acres.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Pegu ...	58,855	62,663	82,947	9.21	12.12	14.24	2.14	2.01	2.14	18.60	22.28	26.08
Hanthawaddy ...	25,288	26,997	26,446	9.19	15.01	16.85	2.57	4.42	2.90	19.61	32.35	41.95
Tharrawaddy ...	14,592	17,941	21,917	18.48	18.34	19.24	12.13	11.45	9.44	28.66	32.53	31.68
Prome ...	3,896	4,108	4,474	28.91	28.71	31.85	3.36	7.05	6.96	62.03	130.40	125.00
Bassein ...	12,346	12,983	14,885	7.43	9.35	7.42	.81	1.55	1.44	24.09	24.88	21.28
Henzada ...	8,747	8,896	10,209	17.04	15.66	19.69	6.94	9.89	7.54	38.52	57.37	57.39
Akyab ...	9,140	16,616	16,467	12.59	9.69	10.26	.80	1.50	2.01	38.30	29.51	34.25
Thongwa ...	...	...	1,825	...	...	13.76	...	...	8.82	...	...	16.64

The area of rice-land sold shows a general tendency to increase, and the increase in Pegu is very large.

The selling price per acre is higher than last year in all districts, except Bassein, where it is the same as in 1888-89.

The following statement shows the percentage of the total rice-land in each district sold during the present and the two preceding years :—

	1888-89.	1889-90.	1890-91.
Pegu ...	8.3	8.4	10.9
Hanthawaddy ...	5.8	6.1	5.7
Tharrawaddy ...	4.7	5.7	6.9
Prome ...	1.8	1.9	2.0
Bassein ...	2.5	2.6	2.9
Henzada ...	3.0	3.0	2.9
Akyab ...	2.6	3.8	3.7
Thongwa ...	...	...	3.2

34. The actual area of land at present held by money-lenders and other non-cultivators in each district is not known; but as these men usually let out their land to tenants it can be gauged with fair accuracy from the table showing land held in tenant right, which is given in the next paragraph.

In Akyab, Tharrawaddy, Henzada, and Prome the transfers by sale are said to be chiefly amongst cultivators. The Deputy Commissioner, Tharrawaddy, remarks :

“Land is for the most part mortgaged and sold to cultivators. There is no tendency at present, so far as I have been able to gather from local enquiries, for the land to pass out of the hands of cultivators. Although much land is sold to traders and money-lenders, the real nature of the transaction is usually a conditional sale; most of this land does not pass from the hands of cultivators.”

The Deputy Commissioner, Hanthawaddy, remarks :

“The actual cultivators are parting gradually with their land to Rangoon money-lenders.”

This is partly borne out by the figures, but of the landowners subletting land 2,261 are cultivators and 644, only traders and money-lenders. The increase in both the actual amount and the percentage on total area of the land sold in Pegu is considerable, and it appears that land in that district is bought by traders, money-lenders, and other non-cultivators to a greater extent than in other districts. Of the area sold during the year, the area purchased by traders, clerks, and money-lenders is 31,134 acres, and the area purchased by cultivators is 51,809 acres.

The statistics of sales and other transfers in districts which are not under supplementary survey are quite unreliable. The Deputy Commissioners of

Tavoy and Mergui remark, however, that sales are chiefly between cultivators, while the Deputy Commissioner, Amherst, says :

"As usual the native of India is acquiring while the native of Burma is parting from his interests in land. Amherst is one of the few districts in Burma where the native of India settles for life, and the best holdings, i.e., the most productive and the most conveniently situated as regards markets are already in the hands of natives of India, who are usually non-descript Mohamedans or low-caste Hindus.

35. The Financial Commissioner has submitted to the Chief Commissioner a draft Bill to prevent absorption of the land of Burman agriculturists by the money-lending and trading classes.

*Agricultural Tenants.*

36. The principal statistics relating to rice-land sublet in the districts under supplementary survey are given below :—



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District.	Area sublet.		NUMBER OF LANDOWNERS SUBLET- TING LAND.				NUMBER OF CASES IN WHICH THE LAND IN QUESTION HAS BEEN SUBLET.				NUMBER OF TENANTS WHO HAVE RENTED THE LAND THEY NOW OCCUPY.				AVERAGE RENT PER ACRE.			
			Traders, money- lenders.		Cultivators.		For five or more years continu- ously.		For less than five years.		For five or more years continu- ously.		For less than five years.		Including reve- nue.		In excess of revenue	
	1889-90.	1890-91.	1889-90.	1890-91.	1889-90.	1890-91.	1889-90.	1890-91.	1889-90.	1890-91.	1889-90.	1890-91.	1889-90.	1890-91.	1889-90.	1890-91.	1889-90.	1890-91.
	Acres.	Acres.													Rs.	Rs.	Rs.	Rs.
Pegu ...	189,301	219,599	1,404	1,447	3,126	3,551	522	656	4,351	4,720	204	276	5,583	6,160	5·87	6·41	3·64	4·28
Hanthawaddy	73,402	81,194	490	644	2,246	2,261	355	446	2,381	2,459	175	182	3,318	3,413	5·42	5·61	2·79	3·17
Tharrawaddy ...	38,127	34,880	477	497	3,253	2,893	718	672	3,012	2,718	292	348	4,289	3,774	5·21	5·72	3·22	3·75
Prome ...	8,005	7,589	231	139	1,238	1,277	236	297	1,368	1,119	175	240	1,429	1,387	6·33	5·85	5·20	4·59
Bassein ...	56,937	51,607	776	586	2,817	2,516	686	575	2,907	2,527	547	348	3,567	3,202	4·32	4·29	2·73	2·58
Henzada ...	51,568	66,409	732	791	3,803	4,871	877	1,689	3,658	3,973	653	1,095	4,740	5,774	5·84	6·42	3·89	4·52
Akyab ...	33,299	42,918	598	664	2,219	2,918	385	597	2,432	2,985	184	246	2,885	3,571	4·64	5·17	2·63	3·08
Thongwa ...	...	3,919	...	68	...	190	...	117	...	310	...	23	...	287	...	6·58	...	3·99

The area of land sublet has increased in Pegu, Hanthawaddy, Henzada, and Akyab, while in the other districts it has decreased. The proportion which the area of rice-land sublet to tenants who pay rent in addition to revenue bears to the total area under rice is compared below for the present and two preceding years :—

District	Per cent. 1888-89.	Per cent. 1889-90.	Per cent. 1890-91.
Pegu • ...	22	25	29
Hanthawaddy ...	14	17	18
Tharrawaddy ...	12	12	11
Prome ...	4	3·8	3·4
Bassein ...	10	11	11
Henzada . ...	19	18	19
Akyab . ...	7	7·7	10
Thongwa ...	...	...	7

The statistics given above show that Pegu is by far the most important district as regards the tenancy question, as the area held by tenants is far larger there than in any other district, and also the number of landlords who are not of the cultivating class is much in excess of any other district. It will be noticed that the rate paid per acre by tenants has increased in five districts, decreased in one, and practically remained stationary in Bassein, while in all it is far in excess of the Government revenue.

37. Tenant occupancy is steadily increasing and rents are rising. It is important, both in the interest of the State and of the people, that a large and unproductive landlord class should not arise in Burma; that the arable land of the country should be so disposable that all the agricultural population may be enabled to share in it on equal terms; and that the growth of a purely dependent class living on the leavings of others be checked. The Financial Commissioner is now considering the question and has submitted to the Chief Commissioner a draft Bill dealing with it.

#### *Grazing-grounds.*

38. The following table shows the number and area of grazing-grounds added during the year in each district :—

	Number of grazing- grounds.	Area. Acres.
Akyab ...	41	6,742
Pegu ...	8	1,005
Tharrawaddy ...	146	14,298
Henzada ...	23	2,685
Shwegyin ...	2	2,059

In Pegu 13,369 acres, formerly reserved, were thrown open to cultivation, and in Shwegyin one grazing-ground with an area of 812 acres was resumed.

The figures for Tharrawaddy are the only ones which call for remark. The Deputy Commissioner says that the total area of grazing-grounds in the district (37,406 acres) is not too much as there are over 1,000 villages and more than a lakh of cattle to be provided for, and that no objection was raised by the villagers in the case of any grazing-ground reserved during the year. The demarcation posts of grazing-grounds were inspected during the year and are reported to be generally in good condition.

The Commissioner, Tenasserim Division, makes the following remarks on the general question of grazing-grounds :—

“Numerous grazing-grounds of small area are better than one extensive tract, and so far as possible land should be reserved so as to give each village its own grazing-ground. It becomes more feasible to deal with cattle-disease efficiently where there are many grazing-grounds than when there is only one large tract. But as pointed out in last year's provincial report no hard-and-fast rule on the subject can be laid down.”

Except in the case of Shwegyin, it will be observed that the areas of grazing-grounds allotted during the year range between 100 and 200 acres each.



## PART II.

## SECTION III.—FISCAL.

*Land Revenue.*

39. The total area assessed to land revenue during the year 1890-91 was 5,234,826 acres. The corresponding total area in 1889-90 was 5,047,292 acres. These include fallows assessed at 2 annas per acre. The fallow area in 1889-90 was 331,858 acres. The fallow area in 1890-91 was 448,388. There has thus been an increase on the assessed area of 187,534 acres, or 3·71 per cent. But the assessed area actually under cultivation was 4,786,438 acres against 4,715,434 acres in 1889-90. The cultivated area thus increased by only 1·5 per cent.

The gross land revenue demand for 1890-91 was Rs. 86,76,012. The gross land revenue demand in 1889-90 was Rs. 85,30,018.\* The increase in the demand is thus Rs. 1,45,994, or 1·7 per cent. The disproportion between the percentage of increase in the area assessed and the percentage of increase of revenue is due to the much larger area of fallow assessed at 2 annas per acre in 1890-91 compared with 1889-90. Remissions, amounting to Rs. 60,624, were granted, so that the net demand was Rs. 86,15,388. Of the net demand Rs. 78,80,023 were collected up to the 31st March 1891, leaving a balance of Rs. 7,35,365, or 8·5 per cent., against a corresponding balance in 1889-90, amounting to Rs. 15,94,588, or nearly 19 per cent.

There has thus been a very marked improvement in the collections of the current year's revenue.

But in addition to the current revenue there was a large net outstanding from the year 1889-90, amounting to Rs. 15,51,768, to be collected. Of this outstanding Rs. 15,49,087 were realized up to the 31st March 1891. The total collections made within the year were thus Rs. 94,29,110 against a corresponding total collection in 1889-90 of Rs. 85,52,150. Considering the impediments caused by the necessarily prolonged operations of the Census the Financial Commissioner thinks that this result is on the whole very satisfactory.

This improvement is owing, in the main, to the exertions of the Deputy Commissioner of Amherst, Captain Johnson, and of Mr. Weidemann, who was Deputy Commissioner of Bassein during the assessment and collection period. Captain Johnson succeeded in collecting Rs. 6,00,452 out of a total demand for the year amounting to Rs. 7,13,561, and in realizing a further sum of Rs. 5,54,297 out of the large net balance left uncollected in 1889-90, amounting to Rs. 5,56,539: in all he has collected Rs. 11,54,749. The demands and collections in the Amherst district during the past three years are as follows:—

			Net demand of year.	Net outstandings of previous year.	Total collections.	Total balance.
			Rs.	Rs.	Rs.	Rs.
1888-89	...	...	6,49,955	44,071	4,77,753	2,16,273
1889-90	...	...	7,14,378	1,83,909	8,41,666	5,56,621
1890-91	...	...	7,13,561	5,56,539	11,54,749	1,15,351

Captain Johnson has, by dint of hard work and by requiring his Township Officers to do their duty, succeeded in placing the Amherst district in the front rank, a position which it appears never to have held before. Mr. Weidemann made a total collection of Rs. 9,91,128 against Rs. 8,52,732 in the previous year and

\* Revised figures.

reduced the balance outstanding in 1889-90 from Rs. 2,54,908 to Rs. 33,615 in 1890-91. Both of these officers deserve credit for their energy.

All four divisions have shared in the improvement in collections. It has been due more to the greater personal attention of District and Subdivisional and Township Officers than to the use of coercive processes. In 1889-90 issue of 7,943 processes against property or person, 540 processes for sale of property, and 2,105 arrests were necessary to realize the revenue. In 1890-91 there were only 7,346 processes against property or person, 640 for sale of property, and 897 arrests.

40. *Akyab district.*—The total area assessed to revenue was 574,569 acres and the total revenue demand was Rs. 9,86,182.

Arakan division. The assessed area was greater than that of 1889-90 by 12,834 acres, almost the whole of which was paddy-land, and the revenue demand was higher by Rs. 32,018 than in the previous year.

The increase in area of assessment and in the demand were due to the ordinary expansion of cultivation, to the expiry of the exemption periods in a number of potta grants, to the assessment for the first time of two waste land grants, and to the enhancement of rates on certain other grants in accordance with the terms on which they are held.

The fallow area was reduced from 32,047 acres last year to 24,916 acres in the present year. Of this 960 acres were assessed at full paddy-land rates because the land had been left uncultivated for the purpose of grazing cattle.

No remissions were granted during the year. An outstanding net balance of Rs. 2,97,113 from the previous year had to be collected. It was collected in full, and of the total net demand (Rs. 9,86,182) for the year Rs. 8,33,112 were collected, leaving a balance on the 31st March of Rs. 1,53,070, which was less by Rs. 1,44,088 than the balance remaining at the end of 1889-90.

The Deputy Commissioner (Major Grey) found most difficulty in collecting the revenue in the Naaf township, where Bengalis hold most of the land. Bengali landholders are very dilatory in Arakan, as they are elsewhere, in paying their dues and need to be sharply dealt with. The rates are low, the cultivators are well off, and there is no excuse for delay in paying. Major Grey has been vigorous in dealing with these men. He found process for sale of property more efficacious than arrests, and he put the law in force stringently. The Financial Commissioner hopes he will continue the same firm treatment.

41. *Kyaukpadaung district.*—The total assessed area was 118,802 acres and the demand was Rs. 1,62,162. In 1889-90 the assessed area and the demand were respectively 118,951 acres and Rs. 1,61,860. Both have remained almost stationary for several years. The Deputy Commissioner (Mr. McBlaine) appears to consider stagnation as the normal condition of the district, and, judging by remarks made elsewhere by the same officer, to think that indolence, induced by opium-smoking, is the primary cause.

The collections commenced late. No land revenue was paid in till the 31st March. The Revenue Officers appear to have been nearly as sleepy as the people. Coercive process was much less resorted to than in the previous year. The net outstandings of the year 1889-90, amounting to Rs. 92,058, were all realized, and of the net demand for the current year Rs. 1,02,858 were collected, leaving a balance of Rs. 59,292 on the 31st March. Remissions were trivial in amount.

42. *Sandoway district.*—The total assessed area was 55,227 acres against 55,081 acres in 1889-90. The entire land revenue demand was Rs. 73,190 against Rs. 72,744 in the previous year. No remission had to be given. Nearly the entire current revenue *plus* the large outstanding (Rs. 29,323) of the previous year, in all Rs. 1,01,401, was collected by the 31st March. The balance unrealized was only Rs. 1,112, of which Rs. 370 was a doubtful item (the revenue due on a resumed grant), and coercive process was very little resorted to. The Deputy Commissioner (Mr. Houghton) kept his thugyis and Township Officers up to the mark, and the result is creditable to him.



43. *Northern Arakan (Hill Tracts).*—The Deputy Commissioner (Mr. Greenstreet), in the text of his report, shows "Land revenue demand" and "Collection" as "*Nil*," by which presumably he means that he has no remarks to make. He should have made his meaning plainer. He only took up his present appointment on the 31st March last. The land revenue (*taungya*) was Rs. 3,609, a small advance on last year (Rs. 3,477), and it was all collected within the year.

44. *Rangoon Town district.*—The circumstances of this district are exceptional. The assessed area remained the same as in 1889-90, namely, 4,015 acres. The land revenue demand was Rs. 10,910, to which is added a rent demand of Rs. 2,400 on account of the land on which the old Jail saw-mill stands, making a total of Rs. 13,310.

Of this Rs. 13,270 were collected, leaving a balance of Rs. 40 at the end of the year.

The Deputy Commissioner (Mr. Hough) found no difficulty in collection. The matter of assessment to revenue of vacant lands within the cantonment is before the Government, and will, it is hoped, soon be settled, as at present the holders of these lands consider that the payments which they are called on to make are "Land-rate in lieu of capitation-tax" and not land revenue, and they refuse payment on the ground that they are already assessed to income-tax.

45. *Hanthawaddy district.*—The total assessed area in 1890-91 was 508,671 acres against 498,757 acres in 1889-90. The area under fallow increased from 37,265 acres to 44,252 acres. The Deputy Commissioner is unable to account for the increase in fallows. The Financial Commissioner is of opinion that the principal cause is the steady growth in the size of the holdings. In 1880 the average holding was  $22\frac{1}{2}$  acres. The average now is  $25\frac{1}{2}$  acres, which means that a considerable number of holdings are from 50 to 100 acres in extent, and such an area is beyond the capacity of the ordinary Burman peasant to fully cultivate. The same cause is operating to increase the area cultivated by tenants. In 1889-90 tenants cultivated 73,402 acres. In 1890-91 they cultivated 81,194 acres, and their rents are rising apace.

The total land revenue demand was Rs. 10,91,134 against Rs. 10,83,328 in the previous year. Large remissions (Rs. 42,589) had to be granted within the year on account of destruction of crops by an excessive and prolonged flood from the Irrawaddy. A net balance outstanding from the previous year, amounting to Rs. 37,720, was realized in full, and of the net current demand (Rs. 10,48,545) of the year Rs. 9,82,778 were collected by the 31st March, leaving a balance of Rs. 65,767. But this balance included a sum of Rs. 42,860, which was under orders for remission, so that the realizable balance on the 31st March was really only Rs. 22,907. This is an improvement on last year, and is due to the vigour displayed by the Deputy Commissioner, Mr. Macrae, both in his personal control and in keeping Township Officers to their duty. Coercive processes were few.

46. *Pegu district.*—The area assessed to revenue in 1890-91 was 787,077 acres against 761,863 acres in 1889-90. Fallow land aggregated 40,371 acres, or 4,247 acres more than in the previous year. The Deputy Commissioner does not explain this, but the Financial Commissioner is of opinion that the same cause which operates in Hanthawaddy operates to even a greater extent in Pegu. The average holding was 36 acres in 1882. It is  $42\frac{1}{2}$  acres now. The holdings are much too large to be fully cultivated by their owners. Consequently both fallows and tenants are on the increase. In 1889-90 tenants cultivated 189,301 acres. Now they cultivate 219,599 acres, or nearly 30 per cent. of the entire cropped area of the district, and their rents are rising even faster than in Hanthawaddy. The gross land revenue demand was Rs. 14,60,499 against Rs. 14,33,558 in 1889-90, or an increase of Rs. 26,941. The net balance outstanding from 1889-90 was Rs. 29,740 (not Rs. 64,235 as the Deputy Commissioner unaccountably puts it). The remissions of current revenue granted and sanctioned within the year amounted only to Rs. 106 (not to Rs. 1,023-13-0 as erroneously stated by the Deputy Commissioner and by the Commissioner). The total revenue for realization, current and outstanding, was thus Rs. 14,90,133.

The total collection amounted to Rs. 14,62,157, leaving a balance on the 31st March of Rs. 27,976. The number of coercive processes was insignificant. The land revenue of this district is much the largest of any district in Burma, and the small outstanding at the end of the year is creditable to the District Officers. If the Deputy Commissioner (Mr. Courneuve) would supervise the preparation of his Revenue report as carefully as he appears to have supervised his collections, it would be an advantage.

47. *Tharraibaddy district*.—The area assessed to revenue in 1890-91 was 350,816 acres, or 8,140 acres more than in 1889-90. The gross revenue demand was Rs. 5,66,680 against Rs. 5,49,324 in the previous year, an increase of Rs. 17,356. The fallow area (35,504 acres), although large, was less by 1,419 acres than in 1889-90. Parts of this district are subject to visitations of drought, particularly in the north, and it is there that fallows are most numerous. There is not very much available arable land left in the district. The average holding is between 9 and 10 acres, just what it was 10 years ago. Tenancies, therefore, although very numerous, do not show a tendency to increase, but the rents paid are as high as in Hanthawaddy. Remissions were considerable, partly owing to destruction of crops by floods, partly to destruction by drought. The net revenue to be realized, including a net outstanding of Rs. 14,576 from 1889-90, was Rs. 5,64,855. By the 31st March Rs. 5,51,957 was collected, leaving a balance of Rs. 12,898. Of this balance, however, a sum of Rs. 4,287 was not really due till after the 31st March, and Rs. 6,441 were under orders of remission. The net realizable balance on account of 1890-91 was therefore only Rs. 2,170. This is satisfactory. The Deputy Commissioner (Lieutenant Maxwell) reports that he had not much difficulty in the collections.

48. *Prone district*.—The total area assessed to revenue was 314,215 acres against 309,195 acres in 1889-90. But the gross revenue demand fell from Rs. 3,24,090 in 1889-90 to Rs. 3,16,496 in 1890-91. This fall in the revenue was due to 36,690 acres having been left fallow against only 22,501 acres in the previous year. The cause of this sudden increase in fallows is not fully explained, but appears to have been due to drought in the Paungdè and Thègôn townships. A net balance of Rs. 37,974, outstanding from 1889-90, was collected in full. Of the net current revenue demand Rs. 3,01,480 were collected by the 31st March, leaving a balance of Rs. 14,402. The collections are said by the Deputy Commissioner (Major Cresswell) to be easy; but this balance, although a great improvement on the previous year, shows that more smartness is required in realizing. Considering, however, that no less than six different Deputy Commissioners held charge of the district for short periods during the year, the Financial Commissioner is surprised that the balance is not larger.

49. *Thongwa district*.—The assessed area rose from 446,233 acres in 1889-90 to 493,086 acres in 1890-91, an increase of 10·5 per cent. The gross demand rose from Rs. 9,78,631 in 1889-90 to Rs. 10,41,746 in the year of report, an increase of nearly 7 per cent. The increase in demand is the more satisfactory because, owing to high floods the fallow area (assessed at 2 annas per acre) rose in the year under report to 32,317 acres against only 8,263 acres in the previous year.

The improvement in the demand is greatly due to the correct measurements obtained by the survey and partly to several potta grants having come under assessment on expiry of the periods of exemption.

A net balance was outstanding from 1889-90 amounting to Rs. 26,077. This was realized all but Rs. 250, and of the net demand of the current year Rs. 9,87,117 were collected, leaving a balance on the 31st March 1891 of Rs. 54,629. Of this balance, however, Rs. 12,984 were under orders for remission.

The revenue was realized without any difficulty. Six hundred and twenty processes were issued against 389 in the previous year. The Deputy Commissioner (Mr. Carmichael) took over charge from Major Parrott towards the end of December 1890, so that the assessment and collection work nearly all fell to him.



50. *Bassein district*.—During the year of report the Lemyethna township was transferred from this district to Henzada. The figures now given are exclusive of those of that township. The gross demand was Rs. 8,14,940, or a decrease of Rs. 44,158 on the demand of the previous year.

The area on which this gross demand was made was 595,757 acres, but the corresponding area (less that of the Lemyethna township) of the year before is not stated. The total area under assessment, however, was larger than in 1889-90. But the fallow rose from 61,762 acres to 126,915 acres, or nearly one-fifth of the entire cultivated area. This sudden enlargement of fallow is not explained. But it appears to have been due to excessive mortality among the plough-cattle, which necessarily caused a shrinkage in cultivation. The holdings are not becoming sensibly larger and tenancies are not apparently on the increase. A large net outstanding balance of Rs. 2,09,803 from 1889-90 had to be realized. It was realized in full and also the current revenue (Rs. 8,14,940) except Rs. 33,615 which, however, was all got in during April. The Deputy Commissioner (Mr. Weidemann) deserves credit for his assiduity.

51. *Henzada district*.—The area assessed and the gross demand were 426,393 acres and Rs. 6,91,648 respectively. The corresponding figures for the previous year were 369,914 acres and Rs. 6,01,578. The bulk of the excess in area and revenue is due to the transfer of the Lemyethna township from Bassein to this district during the year of report. The Deputy Commissioner (Major Butler) does not show how much is due to this artificial cause and how much to other causes. The fallow area was much larger than in the previous year. A net balance of Rs. 17,971 outstanding from 1889-90 was realized in full and the whole of the current revenue, except Rs. 5,684, was collected by the 31st March. No difficulty was found in getting in the revenue. Only 64 processes for sale and arrest had to be issued.

52. *Thayetmyo district*.—The total assessed area and the gross demand were as follows:—

							Acre.
Area	...	...	...	...	...	...	117,572
							Rs.
Demand	...	...	...	...	...	...	1,10,400

showing an increase of 2,120 acres and of Rs. 5,112 in the demand over the year 1889-90. The fallow area decreased by 3,240 acres, so that there was a very considerable extension of cultivation. The cause of this satisfactory result was the better distribution of the rainfall compared to the previous year. An outstanding of Rs. 5,897 from 1889-90 was realized in full. But a large balance of the current revenue demand, amounting to Rs. 20,003, was left uncollected at the close of the year. It is not creditable that 18 per cent. of the revenue, which is not by any means pitched at a high rate should have remained unrealized. The Deputy Commissioner (Lieutenant Green) should have kept his Subdivisional Officers and Township Officers better up to their duty. The fact that this balance was all realized before the end of April does not in any way extenuate the neglect during February and March. Lieutenant Green is now in another charge. The Financial Commissioner will watch his revenue work.

53. *Amherst district*.—The total assessed area was 423,913 acres or 16,607 acres more than in 1889-90. The gross demand, however, was almost stationary, namely, Rs. 7,14,185 against Rs. 7,14,378 the year before. The reason given for this is that the fallow area in 1890-91 was larger by 15,358 acres than in 1889-90. This large increase in fallows (notably in the Martaban and Thatôn townships) was due, the Deputy Commissioner reports, chiefly to inability on the part of the cultivators to get sufficient seed paddy, their crop of seed grain having been destroyed or damaged by the untimely heavy rains of January 1891. But it seems strange that supplies of seed could not have been obtained elsewhere if the people had intended to sow.

A very large net balance of Rs. 5,56,539 outstanding from 1889-90 had to be realized. The remissions, both of the current and the outstanding revenue, were

only Rs. 846 in all, so the net total revenue to be collected was Rs. 12,70,100. Of this the Deputy Commissioner (Captain Johnson) succeeded in collecting Rs. 11,54,749, leaving a balance uncollected amounting to Rs. 1,15,351 on the 1st April. This entire balance, after deducting remissions sanctioned after close of the year, was realized by the end of June. Captain Johnson had considerable difficulties to contend with. The three oldest and most experienced Township Officers, Maung Gyi, Extra Assistant Commissioner, Maung San Ya, Extra Assistant Commissioner, and Maung Sin, Myoök, had been in charge of the defaulting townships in 1889-90 and had failed in their collections. In the year 1890-91 the Deputy Commissioner reports that they disappointed him by their remissness and lethargy. They did not begin to exert themselves till Captain Johnson went in person to their townships and stirred them and their thugyis up to their duties. The Financial Commissioner has taken note of these three officers. The Amherst district has long been badly managed and the bad management at headquarters has extended all down the line. Extra Assistant Commissioners who are in receipt of high salaries and are in charge of townships have no excuse whatever for failure in duty of the kind now disclosed. They should remember that their pensions depend just as much on approved service as on long service. If they want pensions when they retire they had better earn them.

The Deputy Commissioner found the wealthy absentee landlords who reside in Moulmein to be the most troublesome defaulters. The Financial Commissioner considers that persons of this kind require sharp and summary treatment. The sooner they learn that the Government has a first charge on their possessions to secure its rightful dues, and can and, if necessary, will confine their persons in the event of contumacious default, the better. The Deputy Commissioner should give them warning in good time, and then, if they persist in default, put the full coercive force of the law in motion against them.

54. *Shwegyin district*.—The area under assessment was 209,762 acres against 199,557 acres in 1889-90, showing an improvement of over 5 per cent. The gross demand rose from Rs. 2,73,574\* in 1889-90 to Rs. 2,98,823 in the year of report, an increase of over 9 per cent. The fallow area was less by 7,745 acres than in the previous year, which accounts for the apparent disproportion between the improvement in the assessed area and the rise in the demand. A heavy net balance (Rs. 1,00,244) was outstanding from 1889-90. The remissions were small. The net total sum for realization was Rs. 3,99,062. Of this Rs. 3,25,019 were realized, leaving a balance uncollected amounting to Rs. 74,043. The percentage of outstanding is very high and is not creditable. The greater part of it, however, was due to causes over which the Deputy Commissioner (Mr. Wilson) had little control. A series of holding surveys had been started in the district by *quasi*-professional Burman agency, at least by Burmans believed to have been trained professionally. These surveys were intended to be a corrective to the thugyis' rough under-measurements and under-assessments and to be the introduction to an assessment on the areas actually cultivated. They, however, have proved a failure. They were neither accurate nor punctual. There was apparently a deal of malingering on the part of the Burman surveyors and a great deal of fudging, and there was great delay into the bargain. These surveys should, in the Financial Commissioner's opinion, not have been started at all and they have now been discontinued.

55. *Toungoo district*.—The assessed area rose from 74,389 acres in 1889-90 to 87,211 acres in 1890-91: and the revenue demand rose from Rs. 79,771 to Rs. 91,920. These increments of 17·24 per cent. and 15·23 per cent. of area and revenue respectively are satisfactory. The rates are low. But nevertheless it is creditable to the late Deputy Commissioner, Mr. Midwinter, and to the present Deputy Commissioner, Mr. Carter, that the whole of the revenue was realized within the year. There was no balance uncollected on the 1st April.

The large increase in acreage and in revenue was due, in great measure, to the revision holding surveys which disclosed large under-measurements and consequent under-assessments by the thugyis. The holding surveys in this district

\* Revised figures.



contrast favourably with those which were made in Shwegyin. But they are under any circumstances unsatisfactory because they are only boundary surveys and take no note of the interior fields. Check of the included area for assessment purposes is therefore tedious and difficult. If there are any fallow fields within the boundary these have to be picked out, surveyed, and measured in order to separate the area to be assessed at full rates from that to be assessed at the fallow (2 anna) rate. Moreover as found in Shwegyin, unless very close supervision is exercised, fudging both in survey and in computation of areas by the Burman surveyors is certain. These holding surveys have been discontinued.

56. *Tavoy district.*—The area under assessment rose from 83,388 acres in 1889-90 to 84,815 acres in 1890-91. Nearly the whole of the increase (1,427 acres) appears to have been in garden cultivation. The revenue demand rose from Rs. 1,29,001 to Rs. 1,30,420. There were no remissions. A large outstanding of Rs. 88,158 from 1889-90 had to be realized. It was realized in full. But of the current demand only Rs. 75,153 were collected, leaving a balance uncollected on the 1st April of Rs. 55,267 or 42 per cent. of the demand. This is not creditable to the District Officers. The Deputy Commissioner (Major Jenkins) congratulates himself on having reduced his outstanding balance from Rs. 88,158 in 1889-90 to Rs. 55,267 in 1890-91. The Financial Commissioner cannot see any ground for satisfaction in a record which shows 70 per cent. of a light land revenue outstanding in 1889-90 and 42 per cent. outstanding in 1890-91. The revenue administration in Tavoy has been loose.

57. *Mergui district.*—The area assessed rose from 57,899 acres in 1889-90 to 60,147 acres in 1890-91. The gross demand rose from Rs. 94,502 to Rs. 97,764. There were no remissions. An outstanding of Rs. 8,560 lay over from 1889-90. The total sum for realization was then Rs. 1,06,324. Of this only Rs. 61,647 were collected by the 31st March, leaving an uncollected balance of Rs. 44,677, or 46 per cent. of the revenue demand for the year. The excuse for this extremely unsatisfactory result is that the Maliwun assessments were unduly delayed, and that census business impeded collections. The Commissioner appears to accept the excuse. The Financial Commissioner is altogether unable to concur. In other districts of the Tenasserim division, as, for instance, Amberst and Toungoo, census work was quite as imperative and as hard in Mergui. Nevertheless the Deputy Commissioners of these districts succeeded in collecting their revenue punctually and also in completing their census. The Deputy Commissioner (Mr. Batten) must put his shoulder to the wheel and make his Township Officers do the same. A balance of nearly 50 per cent. of a light revenue is a blot on the district administration.

58. *Salween district.*—The assessed area rose from 13,512 acres in 1889-90 to 13,620 acres in 1890-91 and the gross demand rose from Rs. 10,805 to Rs. 10,904. A remission of Rs. 13 was made. All the revenue was realized within the year except Rs. 248.

#### *General Remarks on Land Revenue Administration.*

59. The collections of land revenue during 1890-91 have certainly been more efficiently carried on than in 1889-90. But as has been pointed out in the remarks on certain districts, there is yet great room for improvement. The land revenue is unquestionably light and, with ordinary care and attention, should be easily collected by the 31st March of each year. The cardinal defect in the revenue administration of these districts on which the Financial Commissioner has animadverted is that the Deputy Commissioners will not require their Township Officers to do their duty. The Deputy Commissioners appear to be content with issuing written orders to these officers and, having done this, they do not see why they should exert themselves further. The Township Officers have become callous to these oft-repeated written orders. They have known their harmless character for years; and they read and shelve them. The Township Officers pass on their dilatoriness to the thugyis; and naturally the revenue dribbles in just as the easy-going thugyis choose to collect and pay it in.

So long as this happy-go-lucky system is allowed to continue the revenue collections will invariably be behind hand. What the Deputy Commissioner should do, or make his Subdivisional Officers do, is, to personally visit each township from time to time during the assessment and collection seasons; see the Township Officers himself, insist on their going round their townships unremittingly and stirring up the thugyis; take immediate notice of undue delays by any thugyis reported to him or discovered by him; require the Township Officers to send in weekly diaries of villages visited, state of collections, names of dilatory thugyis, names of defaulting payers; and generally let the Township Officers see that his eye is on them and that nothing escapes him. The Township Officers in a district should be the backbone of its administration.

60. Another matter which has come prominently before the Financial Commissioner is the procedure of Deputy Commissioners in cases of remission of land revenue. Mr.

Remarks on remissions. Smeaton has been obliged to refuse sanction to several applications for remission sent up by Deputy Commissioners and supported by the Commissioner, because no proper verification of the damage or destruction of crop or other cause of loss had been made by a competent officer. In some recent cases from the Irrawaddy division the thugyis' verifications had been accepted by the Deputy Commissioner, and apparently by the Commissioner also. The Directions to Revenue Officers are quite clear in regard to the verification of the cause of loss or damage. The Deputy Commissioner or the Subdivisional Officer (if there be a Subdivisional Officer) is required to verify. In fully half of the cases which have come before the Financial Commissioner during the last six months the Township Officer alone had reported verification and, as already remarked, in a few cases involving large individual remissions, no superior officer verified at all. This is contrary to rule. There is, after all, no insuperable difficulty in complying with the rule. If the Subdivisional Officer or the Deputy Commissioner will arrange his tours systematically so as to visit the affected tracts in good time before the rolls are complete, he will find that he can verify everything personally, and he will have the satisfaction of knowing that the revenue demand which he finally issues is fair both to the State and to the cultivators. At present in several districts remissions are hardly controlled at all by the Deputy Commissioner; and there can be no doubt that the revenue suffers. Remissions should be given where they are needed. But the need should be clearly ascertained and the revenue safe-guarded.

61. The Revenue Administration Reports of districts are often prepared in a slovenly way and inaccuracies in figures are common. The Deputy Commissioners of Akyab, Hanthawaddy, Pegu, Bassein, and Henzada quoted fallow\* areas in the text of their reports which were different from those given in the statements appended to their reports. Incorrect and inconsistent figures in a Revenue Report are rarely excusable.

*Capitation-tax and Land-rate in lieu of Capitation-tax.*

62. The total number of persons assessed to capitation-tax in 1890-91 was 878,196, with a resulting revenue demand of Rs. 35,90,472; the corresponding figures in the previous year being 859,394, with a gross demand of Rs. 35,20,459. The increase is thus 18,775 or 2.18 per cent. in the number of persons assessed and Rs. 70,013 or 1.99 per cent. in demand.

\* The following differences are noted in the fallow area—

			As shown in text.	As shown in Statement IV(a)
			Acres.	Acres.
Deputy Commissioner, Akyab	{	(1889-90) ...	28,028	32,047
		(1890-91) ...	21,105	24,916
Deputy Commissioner, Hanthawaddy	...	(1889-90) ...	36,339	37,265
Deputy Commissioner, Pegu	...	(1890-91) ...	39,931	40,371
Deputy Commissioner, Bassein	...	(1889-90) ...	65,153	61,762
Deputy Commissioner, Henzada	...	(1889-90) ...	18,858	15,513



The proportion of married couples and single men paying the tax has remained nearly the same during the past two years; the incidence per head in 1890-91 being Rs. 4·09 compared with Rs. 4·10 in 1889-90.

The remissions granted during the year of report amounted to Rs. 11,310 or ·31 per cent., while in 1889-90 they were Rs. 22,009 or ·63 per cent. of the total demand.

Remissions.

The net demand for 1890-91 after deducting remissions was Rs. 35,79,162. Of this sum Rs. 35,73,463 or 99·84 per cent. were collected within the year, leaving a small balance of only Rs. 5,734\* outstanding at the close of the year. In 1889-90 the collections amounted to 99·24 per cent. of the total net demand, the uncollected balance on the 31st March being Rs. 26,613. There has thus been an improvement in the collections. In 1889-90 six districts realized in full the demand for the year. Twelve districts have succeeded in realizing the full demand in 1890-91.

Net demand and collections.

The following statement shows the state of capitation-tax collections at the close of the years 1889-90 and 1890-91 respectively :—

District.						Arrears of capitation revenue on the 31st March	
						1890-91.	1889-90.
						Rs.	Rs.
1.	Akyab	...	...	...	...	Nil	1,086
	Northern Arakan...	...	...	...	...	Nil	Nil
	Hanthawaddy	...	...	...	...	Nil	Nil
	Pegu	...	...	...	...	Nil	Nil
	Tharrawaddy	...	...	...	...	Nil	Nil
	Henzada	...	...	...	...	Nil	855
	Thayetmyo	...	...	...	...	Nil	497
	Shwegyin	...	...	...	...	Nil	2,978
	Toungoo	...	...	...	...	Nil	Nil
	Tavoy	...	...	...	...	Nil	850
	Mergui	...	...	...	...	Nil	Nil
	Salween	...	...	...	...	Nil	8
	Sandoway	...	...	...	...	26	14
2.	Amherst	...	...	...	...	114	7,802
3.	Prome	...	...	...	...	168	2,556
4.	Bassein	...	...	...	...	172	942
5.	Thongwa	...	...	...	...	2,527	6,483
6.	Kyaukpau	...	...	...	...	2,727	8,042
Total						5,734	26,613

The total number of persons who paid capitation-tax in 1890-91 was 878,196, of whom 655,669 were agriculturists and 222,527 non-agriculturists. In 1889-90 the total number of payers was 859,394, of whom 619,412 were agriculturists and 239,982 were non-agriculturists. The proportion of non-agriculturists to the total number of persons assessed to capitation-tax appears to be steadily decreasing. In 1888-89 it was 28·28, in 1889-90 it was 27·92, and in the year of report it was 25·34.

63. *Akyab district.*—The total number of persons assessed to capitation-tax was 85,887, of whom 67,239 were married couples and 18,648 single men. The increase was thus higher than in 1889-90 by 1,174 persons, the resulting increase in revenue being Rs. 2,861. This increase is due partly to natural causes and partly to two tribes of Chins of Yotarôk and Yanan having been brought under assessment for the first time. Hitherto the Chins of Yotarôk were only subject to an annual tribute of Rs. 55, while the wild Chins of Yanan had never before been taxed.

Arakan division.

\* For the difference of Rs. 35 see explanation in column 16 of remarks in Statement (Form) No. XVII, Appendices.

64. *Kyaukpyu district*.—The increase (Rs. 492) in this district is slight and calls for no remark. The Deputy Commissioner reports that considerable difficulty is experienced in this district in the collection of capitation-tax. He attributes this difficulty partly to the apathy of thugyis and partly to the recusancy of the people, many of whom are said to be confirmed opium-eaters. In the Financial Commissioner's opinion the fault lies not so much with the thugyis as with the higher Revenue Officers who fail to make their personal influence felt by the thugyis. The Kyaukpyu collections, judged by the outstanding balance, on the 31st March, were the worst in the province.

65. *Sandoway district*.—The gross demand of the year amounted to Rs. 58,827, being an advance of Rs. 1,461 on the previous year. Of this sum Rs. 419 were remitted, leaving a net revenue of Rs. 58,408, of which all except Rs. 26 were realized. The Deputy Commissioner reports that in this district, particularly in the Northern and Southern townships, a small portion of the demand invariably remains uncollected at the end the year, owing to assesses absconding into Kyaukpyu and Bassein.

66. *Northern Arakan district*.—The total amount assessed was Rs. 3,500 or Rs. 91 more than in 1889-90. The full amount was collected within the year.

67. *Hanthawaddy district*.—The total number of persons assessed rose from 58,750 to 59,242 and the demand from Rs. 2,46,079 to Rs. 2,49,444. The total net demand was punctually collected within the year of report; 262 persons were exempted against 198 in the previous year. The total number of persons enjoying exemption during the year was 4,705, compared with 4,641 in 1889-90. Coercive processes were issued in 86 cases.

68. *Pegu district*.—The demand rose from Rs. 2,83,831 to Rs. 2,86,986. Remissions was granted amounting to Rs. 1,734. The whole of the net demand was realized. No difficulty was experienced in collecting. The Township Officers verified the rolls satisfactorily.

69. *Tharrawaddy district*.—The increase in the number of persons assessed (4,018) and the amount realized (Rs. 18,607) are satisfactory and are attributed partly to the continued tranquility of the district and partly to persons hitherto exempted having reached the taxable age of 18 years. No difficulty was found in collecting; 88·21 per cent. of the tax-payers are agriculturists as against 86·41 in 1889-90.

70. *Prome district*.—This is the only district in the Pegu division in which there has been a decline. In 1889-90 the gross demand was Rs. 3,00,055, in 1890-91 it was Rs. 2,97,970. The Deputy Commissioner attributes the falling off (Rs. 2,085) to the return to their homes of a great number of Upper Burmans. The remissions have not been so large as in 1889-90 and the collections have considerably improved. The total collections in 1889-90 were Rs. 2,95,458, in 1890-91 they were Rs. 2,96,806.

71. *Thongwa district*.—Ninety-two thousand three hundred and fifty-two persons were assessed in 1890-91; the corresponding figures in 1889-90 were 86,180. The increase is thus 6,172 or 7·16 per cent. The demand advanced from Rs. 3,73,328 to Rs. 3,93,785 in 1890-91. In 1889-90 there were no remissions. In the year of report Rs. 1,078 were remitted. The increase in net demand was therefore Rs. 19,379 or 5·19 per cent. In the previous year Rs. 6,483 or 1·74 per cent. of the net demand remained uncollected; in 1890-91 the outstanding were Rs. 2,527 or ·64 per cent. of the realizable revenue.

Seven thousand three hundred and thirty-six were under exemption from the tax as against 7,314 in 1889-90.

72. *Bassein district*.—The gross demand in 1890-91 was Rs. 3,85,809 against Rs. 3,83,187 in 1889-90. Fewer remissions were granted. The net demand accordingly shows an increase of Rs. 8,062 or 2·14 per cent.

The Lemyethna township of the Bassein district was transferred to Henzada, but the whole of the capitation-tax due was collected and paid into the Bassein



treasury. There was a small balance of Rs. 172 outstanding at the close of the year as against Rs. 942 in 1889-90. Only 332 additional persons were assessed during the year.

73. *Henzada district*.—The gross demand was Rs. 3,42,398, being an advance of Rs. 5,168 over 1889-90. Deducting a remission of Rs. 242, the net realizable revenue was Rs. 3,42,156 against Rs. 3,37,230 in the previous year. The whole sum was collected during the year.

74. *Thayetmyo district*.—The increase (Rs. 2,791) in the gross demand in 1890-91 compared with 1889-90 is, the Deputy Commissioner reports, due to immigration from Upper Burma. Deducting a remission of Rs. 73, the net realizable demand of Rs. 1,33,643 was collected during the year; in 1889-90 there was a small net outstanding of Rs. 467; 396 persons were exempted in 1890-91 compared with 335 in the previous year.

The Deputy Commissioner reports that the collections were not difficult and were punctual.

75. *Amherst district*.—The number of persons assessed to capitation-tax rose from 71,602 to 72,526, and the demand from Rs. 3,01,294 to Rs. 3,05,231, the increase being 924 in number and Rs. 3,937 in amount. Deducting Rs. 415 remissions, the net sum realizable was Rs. 3,04,816, of which Rs. 114 were outstanding at the close of the year. The Deputy Commissioner attributes the increase to greater accuracy in the preparation of the rolls. He remarks that the collection of the tax is difficult owing to the callousness of thugyis who do not move about to become acquainted with the villages in their circles. The number of exempted persons in 1889-90 was 7,600, in 1890-91 it rose to 9,391. The Deputy Commissioner observes that exemptions are often granted without scrutiny on the bare report of thugyis. He has the remedy in his own hands.

76. *Shwegyin district*.—There has been an increase of 471 in the number of persons assessed and an increase of Rs. 91 in the demand. The disproportion between the additional number of assesseees and the additional revenue is not explained. Including a net outstanding balance of Rs. 1,777 the net sum realizable in 1890-91 was Rs. 1,32,058, the whole of which was collected within the year, with the exception of a balance of Rs. 783 pertaining to 1889-90.

77. *Toungoo district*.—There was an increase of 2,126 in the number of persons assessed and Rs. 7,067 in demand. Deducting remissions the net demand was Rs. 87,465 in 1890-91 compared with Rs. 79,726 in 1889-90. The full amount was collected within the year and in only 25 cases was recourse had to coercive measures.

78. *Tavoy district*.—The total demand was Rs. 63,685 in 1890-91. In 1889-90 it was Rs. 64,053. Deducting remissions, the net sum realizable was Rs. 63,524 in 1889-90, and Rs. 63,429 in the year of report. There was thus a net decrease of Rs. 95. The Deputy Commissioner attributes this to the removal of a number of persons from Tavoy to Mergui, Rangoon, and Moulmein.

Major Jenkins reports that much difficulty is experienced in collecting the tax from taungya-cutters. These men reap their crops in October, and in February when a demand for capitation-tax is made they have spent their money. It will be advisable to alter the collection season in the case of these taungya-cutters to October or November.

79. *Mergui district*.—The increase in this district is unimportant and calls for no remark. For two successive years the whole of the tax due has been punctually collected. The demand in 1890-91 was Rs. 38,389. No remissions were made. In 1889-90 the corresponding figures were demand Rs. 37,524, remissions Rs. 459.

The rolls do not appear to have been prepared with care. The Deputy Commissioner reports that the census figures have now given him data by which to check the rolls and that a marked improvement may be looked for in the current year.