

80. *Salween district.*—None of the capitation-tax rolls were tested in this district, still the increase compares favourably with other more important districts. In 1889-90 the net demand was Rs. 11,024. In 1890-91 it was Rs. 11,250.

81. *Land-rate in lieu of capitation-tax.*—Land-rate in lieu of capitation-tax is confined to the towns of—

(i) Rangoon,	(v) Toungoo,
(ii) Bassein,	(vi) Akyab,
(iii) Thayetmyo,	(vii) Kyaukpyu,
(iv) Prome,	

and is imposed under the authority of section 35 of the Lower Burma Land and Revenue Act II, of 1876. Except at Akyab, Rangoon, and Prome there has been a general falling off. The largest decrease was in Toungoo.

The demand, remissions, collections, and outstandings of the tax are:—

				1889-90. Rs.	1890-91. Rs.
Demand ...	...	...	...	72,846	70,392
Balance of previous year	...	...	...	1,923	612
		Total	...	74,769	70,914
Remissions	...	...	...	6,603	243
Net demand	...	...	...	68,166	70,671
Collections	...	...	...	67,554	70,217
Balance on 31st March	...	...	...	612	454

The increase of Rs. 1,737 in Akyab is due to the assessment of some land-holders who had paid income-tax in the year previous and who were eventually exempted from income-tax.

The falling off (Rs. 11) in Kyaukpyu does not call for remark. In Rangoon the tax is in force within the limits of the cantonments and is levied on lands covered with buildings subject to the conditions of section 48 of the Income-tax Act II, of 1886. The increase (Rs. 560) is due to the assessment of lands covered by houses owned by regimental followers who had hitherto escaped payment. In Prome there was an increase of Rs. 302, due chiefly to the assessment of municipal buildings. The taxation being unauthorized orders have issued for a refund of the amount collected.

No explanation is given of the decrease of Rs. 883 in Bassein. In Thayetmyo and Toungoo the falling off is attributed to the operation of section 48 of the Income-tax Act.

#### *Fisheries.*

82. The fishery revenue demand rose from Rs. 13,10,523 to Rs. 16,35,192, being an increase of Rs. 3,24,669, or 24·77, of which Thongwa alone contributed Rs. 2,96,187 or 91·23 per cent. This large advance in Thongwa was due to the expired leases having been put up to auction instead of being renewed to the last holders at rents fixed by the Deputy Commissioner.

The following statement shows the fishery revenue under all heads during the past two years:—

			1889-90. Demand.		1890-91. Demand.	
			Number.	Rs.	Number.	Rs.
(i) Licenses for nets—						
(a) Inland fisheries	...	...	6,209	63,152	6,517	64,327
(b) Sea fisheries	...	...	5,723	77,645	4,833	77,693
Total	...	...	11,932	1,40,797	11,350	1,42,020
(ii) Leases—						
(a) Inland fisheries	...	...	1,525	11,36,085	1,509	14,53,208
(b) Sea fisheries, including turtle banks.	...	...	51	33,641	53	39,964
Total	...	...	1,576	11,69,726	1,562	14,93,172
GRAND TOTAL	...	...	13,508	13,10,523	12,912	16,35,192

The average value of inland fisheries has increased considerably. It advanced from Rs. 744·97 in 1889-90 to Rs. 963·03 in the present year. The corresponding averages for sea fisheries in 1889-90 and 1890-91 were Rs. 659·63 and Rs. 754·04. In addition to the gross demand of Rs. 16,35,192, a sum of Rs. 1,02,172 was outstanding at the close of the year 1889-90. The remissions amounted to Rs. 2,637, of which Rs. 1,344 were on account of the year previous. Including a supplementary assessment of Rs. 175, the net realizable revenue was Rs. 17,34,902. Excluding erroneous collections, amounting to Rs. 312, Rs. 16,67,436 were realized, leaving a balance of Rs. 67,466 outstanding on the 31st March. Kyaukpyu, Sandoway, Rangoon, Prome, Thayetmyo, Toungoo, and Salween are the only districts in which the current demand was collected in full within the year. But the fisheries in these districts are unimportant.

83. In the Arakan division there has been a decline of Rs. 987. The decrease (Rs. 844) in Akyab is due to the absence of competition for the license to catch *Bêche de mer* which in the previous year, owing to the presence of Chinese merchants, fetched Rs. 1,800. It sold for only Rs. 530 in the year of report. The decrease in Kyaukpyu and Sandoway is small and is due to a smaller number of net licenses having been taken out.

84. In the Pegu division (except Tharrawaddy) there has been a falling off in every district. In 1889-90 and preceding years licenses on nets to fish within the limits of the port of Rangoon were issued by the Deputy Commissioner, Hanthawaddy. Including the fees realized in Rangoon for 1890-91 there was a decline of Rs. 3,402 in the fishery demand of the Hanthawaddy district, due to fewer licenses for the more costly fishing implements having been taken out. In Pegu the decrease (Rs. 1,395) was due to the number of sea-fishing net licenses having fallen from 62 to 31. The increase (Rs. 3,336) in Tharrawaddy was due to a larger number of net licenses having been issued and to a higher price having been realized for the leased fisheries. The decrease in Prome (Rs. 115) was due to one of the leased fisheries having remained unsold.

85. In the Irrawaddy division the bulk of the increase was contributed by Thongwa in which the gross demand advanced from Rs. 6,24,386 to Rs. 9,20,573, being an increase of Rs. 2,96,187, or 47·44 per cent., principally under the head of leased inland fisheries. Leases of sea-fisheries also advanced from Rs. 7,850 to Rs. 14,175.

The decrease in Bassein (Rs. 5,864) is due chiefly to a reduction in the number of net licenses and to a falling off in the value of inland fisheries. In Henzada there has been an increase in the number of net licenses and inland fisheries, with a resulting improvement of Rs. 19,502 in revenue. In Thayetmyo the decrease is nominal.

86. The gross demand in the Tenasserim division amounted to Rs. 1,58,395 against Rs. 1,40,985 in 1889-90. The increase was general under all heads: net licenses contributing Rs. 4,884 and leased fisheries Rs. 12,526.

In Amherst, notwithstanding a reduction of 1,428 in the number of licenses, the fishery revenue advanced from Rs. 16,375 to Rs. 18,641, being an increase of Rs. 2,266 or 13·84 per cent., as compared with the previous year.

In Shwegyin the increase of Rs. 11,668 is due chiefly in the re-sale of a large number of leases which had expired. The increase (Rs. 584) in Toungoo is due to a larger number of net licenses having been taken out.

In Tavoy more licenses for sea-fisheries were issued and there was a slight improvement in leases of turtle banks, the net result being an increase of Rs. 1,012.

In Mergui the increase (Rs. 1,805) was due chiefly to fishermen who had hitherto escaped payment being required to take out net licenses. Two hundred and thirty-four additional licenses were issued, resulting in an increase in revenue of Rs. 1,685. There was also an increase of Rs. 120 on re-sale of leases of sea fisheries.

The increase in Salween (Rs. 75) is small and does not call for remark.



*Salt Excise.*

87. The salt revenue increased from Rs. 1,11,667\* to Rs. 1,99,373, notwithstanding a diminution (805) in the number of licenses. There was a decrease of Rs. 9,656 in Hanthawaddy and Rs. 6,653 in Tavoy. In Thongwa the receipts fell from Rs. 1,586 to Rs. 1,058. In Henzada the manufacture of salt was prohibited in 1890. The largest increase was in Kyaukpyu, where the revenue rose from Rs. 23,980 to Rs. 79,320, but nearly 65 per cent. of the composition duty remained uncollected at the close of the year. The cause of this heavy arrear was that the licenses were only issued in February when the people commence working and only half the license fees were demanded before the close of the year. In addition to the total demand of Rs. 1,99,373 there was a sum of Rs. 79,296 outstanding from the previous year. The total revenue for realization was thus Rs. 2,78,669. Of this Rs. 1,71,610 were collected, leaving an outstanding balance of Rs. 1,07,059. The principal defaulting districts were Kyaukpyu, Bassein, Amherst, Shwegyin, and Tavoy.

88. Under Financial Commissioner's Circular No. 23 of 1890 the rates of composition duty are now as follows:—

					Rate per earthen pot. Rs.	Rate per cauldron. Rs.
Akyab	...	...	...	...	5	nil
Kyaukpyu	...	...	...	...	10	200
Sandoway	...	...	...	...	5	25
Hanthawaddy	...	...	...	...	25	100
Pegu	...	...	...	...	nil	40
Thongwa	...	...	...	...	25	100
Bassein	...	...	...	...	20	nil
Amherst	...	...	...	...	{ 5	20
					{ 20	75
Shwegyin	...	...	...	...	5	20
Tavoy	...	...	...	...	5	50
Mergui	...	...	...	...	nil	50

The lower rate in Amherst is for earth-salt works while the higher is for sea-brine factories. The rate fixed for Shwegyin includes small iron cauldrons of 2 and 2½ gallons capacity. The rates fixed in the circular were believed to represent as nearly as possible the equivalent of a duty of Re. 1 per maund of salt produced; and in issuing the circular the late Financial Commissioner pointed out that the manufacture of salt was not permitted except in districts for which rates were therein sanctioned, and that the vessels used were to be limited to vessels of the fixed standard of capacity. Thus in the Kyaukpyu, Thongwa, and Hanthawaddy districts no iron cauldron is allowed to be used of more than 40 gallons measure, in other districts the capacity of the cauldron is fixed at 10 gallons. In Amherst the earthen-pot used in sea-brine factories is limited to 7 gallons, and in other districts no earthen pot over 5 gallons capacity is permitted.

89. In 1889-90 the number of licenses issued was 315, with a resulting revenue of Rs. 985. In the year of report 695 earthen pots were licensed, the revenue thereon being Rs. 3,475. The Deputy Commissioner estimates the outturn of each pot at 9 maunds, the whole estimated output is therefore 6,255 maunds.

90. The number of licenses issued was 294 and 7,932 earthen pots were employed; the demand rose from Rs. 23,980 to Rs. 79,320. The Deputy Commissioner estimates the average yield at 15 maunds per pot; the estimated output is therefore 1,18,980 maunds.

91. The gross demand rose from Rs. 2,298 to Rs. 9,675, showing an increase of Rs. 7,377. The whole of the revenue, with the exception of a small balance of Rs. 4, was collected within the year. Licenses for six cauldrons and 1,905 earthen pots were issued and the Deputy Commissioner estimates the total output of salt at 18,624 maunds.

\* Revised figures.

92. The decline of Rs. 9,656 in Hanthawaddy is attributed to a smaller number of licenses having been taken out owing to the enhancement in the rate of composition duty. Hanthawaddy district. Only four licenses for 29 cauldrons at Rs. 100 per cauldron were taken out and nine at the rate of Rs. 40. The number of licenses for earthen pots fell from 1,499 to 9 in the year of report. The total outturn of salt is estimated at 12,986 maunds.
93. In Pegu the number of licenses taken out for cauldrons fell from 13 to 10, but owing to the enhancement of the composition duty the demand increased by Rs. 53. The produce of the year is estimated at 1,012 maunds. Pegu district.
94. The incidence of the tax on cauldrons being comparatively lighter than on earthen pots, the use of the latter has been abandoned in Thongwa. There has consequently been a decrease of Rs. 528. The estimated outturn in this district is 3,860 maunds. Thongwa district.
95. The gross demand rose from Rs. 29,840 to Rs. 47,060 in 1890-91. The increase was thus Rs. 17,220. The increase is due to a larger number of pots being employed in the manufacture. The outturn of salt is estimated at 62,611 maunds. Bassein district.
96. The total demand was Rs. 36,933, or an increase of Rs. 20,866 over that of the previous year. The total number of pots and cauldrons used in the manufacture of salt rose from 844 to 854. The outturn for the year is estimated at 32,013 maunds. Amherst district.
97. The increase in this district is Rs. 1,095. Thirty-five cauldrons and 704 pots were licensed against 18 and 544 respectively in 1889-90. The total estimated output of the year is 3,126 maunds. Shwegyin district.
98. In 1889-90 there were 442 pots and 617 cauldrons licensed in this district. In the year of report the corresponding numbers were 1,543 and 39 respectively. The falling off in the number of licensed cauldrons has seriously affected the revenue, for while in 1889-90 the demand was Rs. 16,318, in the year of report it was only Rs. 9,665. There has thus been a decrease of Rs. 6,653. The estimated outturn of salt in 1890-91 was 7,446 maunds. The salt revenue in this district has been inexcusably neglected for years. Recent disclosures have shown that salt has been for some time past systematically manufactured on a fairly large scale without license. Tavoy district.
99. Three licenses were issued in the year of report and Rs. 150 composition duty were realized. The Deputy Commissioner estimates the outturn at 257 maunds. It appears that much of the illicit salt from Tavoy finds its way to Mergui for sale. Mergui district.
100. The total estimated outturn of salt in Lower Burma during the year of report was 2,67,170 maunds, and the composition duty amounted to Rs. 1,99,373. The total approximate outturn and the composition duty in 1889-90 were respectively 1,67,935 maunds and Rs. 1,11,667. The incidence of the composition duty in 1889-90 was 10 annas 8 pies per maund against 11 annas 11 pies per maund in 1890-91. This is the incidence on the gross estimated outturn without any allowance for dryage. If the estimated amount of water (16 per cent.) in a maund of manufactured salt be deducted, the incidence is 14 annas 3 pies per maund of dry salt. Incidence of composition duty on manufactured salt compared to incidence of duty on imported salt.
- Imported salt sometimes receives a drawback for dryage of from 7 to 9 per cent. The locally manufactured salt is not nearly so dry as the imported salt. If then a drawback of 7 to 9 per cent. is allowed on imported salt (which is practically a reduction of the duty to 14 annas 8 pies per maund), a considerably larger reduction of duty should be made on manufactured salt. The present composition rates are, in the Financial Commissioner's opinion, unduly high compared with the duty on imported salt. Mr. Smeaton has proposed extension of the Salt Act, 1882, to the whole of Burma and has drafted a set of rules (which



are now before the local Government) for collecting the duty on the actual out-turn instead of as now in advance. The rates of duty which he has proposed are Rs. 3-4-0 per 100 viss in Lower Burma and Rs. 2-8-0 per 100 viss in Upper Burma. These rates are the equivalents of 11 annas 9 pies and 9 annas per maund respectively on the salt without allowance for dryage. He thinks, however, that even these rates (especially in Lower Burma) are too high and would reduce the Lower Burma rate to Rs. 3 and the Upper Burma rate to Rs. 2-4-0 per 100 viss; and he would simplify the procedure in collection of the duty as much as possible consistently with safeguarding the revenue.

*Minor Forest Produce.*

101. The revenue under this head is collected under the authority of section 40 of the Lower Burma Land and Revenue Act, 1876. It comprises fees from licenses for the right of preparing or collecting beeswax, honey, lac, cardamums, bats' guano, and other forest produce or edible birds' nests. These licenses are sold by auction either annually to the highest bidder or (with the approval of the Commissioner) for a term of years. The revenue under this head has been declining for several years. In 1888-89 it was Rs. 1,00,983; in 1889-90 it fell to Rs. 92,642. In the year of report it has again fallen to Rs. 62,898, being a decrease of Rs. 29,744 or 32.11 per cent. The decrease was most noticeable in Thayetmyo, where the falling off was Rs. 25,771. The cause of this was the stoppage of the catch-boiling licenses.

102. The total amount realized in the Arakan division was Rs. 446, being an increase of Rs. 193 over that of 1889-90. Of this sum Rs. 44 were collected in Akyab on licenses for extracting kanyin or wood-oil; Rs. 139 in Kyaukpyu for beeswax; and Rs. 263 in Sandoway for both beeswax and wood-oil.

103. In the Pegu division there are only two districts in which minor forest produce to any extent is extracted. The total amount realized was Rs. 1,264 against Rs. 3,389 in 1889-90. Of this sum Prome contributed Rs. 1,169 and Tharrawaddy Rs. 95. The receipts in Tharrawaddy were for licenses to collect beeswax. The amount is small and the Deputy Commissioner has recommended that the monopoly should be abandoned.

The revenue from minor forest produce has been seriously declining in Prome. In the past four years the receipts were—

	Rs.
1887-88	57,792
1888-89	81,590
1889-90	3,244
1890-91	1,169

The great decrease in the last three years is due to catch having been exhausted. Receipts are now derived from charcoal, catch, wood-oil, and fuel.

104. The minor forest revenue in the Irrawaddy division amounted to Rs. 31,877, against Rs. 58,581 last year. Thongwa contributed Rs. 458, of which Rs. 396 were on account of dhani palm-tax and the remainder fees for licenses to collect beeswax; Bassein contributed Rs. 928 (particulars of which are not given), and Thayetmyo Rs. 30,491 as compared with Rs. 56,262 in 1889-90.

105. In the Tenasserim division the total receipts show a falling off of Rs. 1,108. The decrease in Amherst (Rs. 1,045) was due to lower prices having been realized for the beeswax and bats' guano licenses. For the current year (1891-92) the licenses to collect bats' guano have been sold for a term of three years and an appreciable increase in revenue has been the result. In Shwegyin the fees for extracting honey have been gradually falling off as the following figures show:—

	Rs.
1885-86	919
1886-87	695
1887-88	665
1888-89	528
1889-90	850
1890-91	206

The decrease is attributed to the destruction of large trees in the plains to facilitate the floating of timber during the rains and, consequently, much less honey is obtainable in these localities.

In Toungoo the receipts represent fees for beeswax licenses. The decrease (Rs. 12) is small and does not call for remark. Licenses for the extraction of cutch, fuel, and charcoal are issued by the Deputy Conservator of Forests.

The income in Tavoy is from edible birds' nests. The license was sold for a term of years at an annual fee of Rs. 1,350. The license will expire on the 30th September 1892. There has therefore been no change in this district.

In Mergui there has been a slight improvement of Rs. 93 due to keener competition amongst the Chinese for the licenses to collect edible birds' nests which alone realized Rs. 26,000. The right to collect beeswax was sold for Rs. 264.

#### *Other classes of Revenue.*

106. The revenue derived from the sale of postage and telegraph stamps and miscellaneous sources during the past two years was as follows:—

	1889-90.	1890-91.	Increase.	Percentage.
	Rs.	Rs.	Rs.	
Postage ...	2,94,089	3,09,349	15,260	5.19
Telegraph ...	4,61,386	4,93,441	32,055	6.95
Miscellaneous ...	8,45,512	8,49,613	4,101	1.19
Total ...	11,00,987	11,52,403	51,416	4.67

Under Postage there has been an increase in every district except Akyab, Prome, and Tavoy. Under Telegraph Stamps the deficit districts are Sandoway, Bassein, Amherst, Shwegyin, and Tavoy. These receipts are of a fluctuating nature and do not call for any special remark.

Particulars of the Miscellaneous revenue are not given, but they are derived chiefly from Stamp penalties and fines, registration receipts, fines on thugyis, punitive police tax, fines and stoppages of pay from clerks, and sale proceeds of unclaimed property.

In Bassein the receipts have been swelled by the inclusion of Rs. 53,229-8-0, duty on imported salt, which should not have been included in the district revenue returns, as the collection of the duty is not under the Deputy Commissioner's control.

It will be convenient that Deputy Commissioners in future furnish details as far as they can of the "Miscellaneous" revenue in their district reports.

#### SECTION IV.—LAND AND REVENUE ACT.

107. The number of notices issued under section 45 of the Lower Burma Processes for realization of re- Land and Revenue Act, 1876, has decreased from venue. 32,260 in 1889-90 to 29,613 in the year of report. The following figures show the number of processes issued under the heads of revenue:—

	1889-90.	1890-91.	Difference.
	No.	No.	No.
Land revenue ...	14,158	15,364	+ 1,206
Capitation-tax ...	16,841	11,898	— 4,943
Land-rate ...	380	694	+ 314
Fishery-tax ...	745	1,172	+ 427
Salt excise ...	24	258	+ 234
House-tax ...	144	189	+ 45
Other taxes ...	18	38	+ 20
Total ...	32,260	29,613	— 2,647

Excepting capitation-tax there has been an increase in the number of processes issued under all heads. Vigorous efforts were made to realize the revenue within the year and a larger number of notices were issued. Less difficulty was experienced in collecting capitation-tax.

The total number of warrants of arrest issued was 11,082 against 15,395 in 1889-90, while the number of attachments of property fell from 5,321 to 4,878 in the year of report.



The number of cases in which the sale of property was ordered rose from 668 to 714 in 1890-91. The total number of processes of all kinds issued amounted to 46,287 against 53,644, being a decrease of 7,357 or 13·71 per cent. In 1889-90 the proportion of processes issued to the number of persons paying revenue was 1·29 per cent. In 1890-91 it was only 0·98 per cent. of the total number of persons against whom warrants of arrest were issued; 3,595 persons were actually arrested and nine committed to jail. The corresponding figures in the previous year were 6,224 and 61 respectively.

108. The process-serving establishments of all Civil, Criminal, and Revenue Courts have been amalgamated into one permanent establishment, and, commencing from the 1st April 1891, the following scale has been sanctioned for each district:—

				Number of process-servers.		Total.
				1st grade on Rs. 15.	2nd grade on Rs. 12.	
Akyab	...	...	...	13	27	40
Kyaukpadaung	...	...	...	6	12	18
Sandoway	...	...	...	2	6	8
Total Arakan				21	45	66
Rangoon	...	...	...	1	4	5
Hanthawaddy	...	...	...	5	12	17
Pegu	...	...	...	12	31	43
Prome	...	...	...	10	21	31
Tharrawaddy	...	...	...	8	17	25
Total Pegu				36	85	121
Thongwa	...	...	...	16	32	48
Bassein	...	...	...	22	44	66
Henzada	...	...	...	18	26	44
Thayetmyo	...	...	...	6	14	20
Total Irrawaddy				57	116	173
Amherst	...	...	...	12	24	36
Shwepyithar	...	...	...	8	16	24
Toungoo	...	...	...	5	9	14
Tavoy	...	...	...	3	6	9
Mergui	...	...	...	2	4	6
Total Tenasserim				30	59	89
Total Lower Burma				144	305	449

The financial effect of this arrangement will be noticed next year.

109. In the report for 1889-90 the late Financial Commissioner (Mr. Fryer) drew attention to the high fees drawn by thugyis, and dwelt upon the necessity of equalizing their incomes. Mr. Smeaton hardly thinks that the system suggested for grading thugyis on certain fixed rates of pay is likely to commend itself. He is of opinion that the most satisfactory system will be found to be that of collection by village headmen (ywathugyis).

A memorandum has been issued to Commissioners and Deputy Commissioners in Lower Burma calling for information and opinions, with the view of laying before the local Government a programme of gradual abolition of taikthugyis and substitution of village headmen (ywathugyis) as collectors of the revenue. It is believed that in the long run it will be the cheapest and will likely improve the township administrations which are by no means what they should be at present.

## SECTION V.—OTHER ACTS.

110. The total area of land acquired under the Land Acquisition Act, 1870, in the year of report was 139 acres involving an expenditure of Rs. 21,300 and an annual reduction of Rs. 318 in land revenue. The rate per acre at which this compensation falls is Rs. 153. Of this area 17 acres of revenue-paying land in the town of Rangoon were taken up at a cost of Rs. 900 per acre for the Railway Department. Excluding this tract the average value of land taken up is given below :

	Aren.	Rate per acre.	Cost.
	Acres.	Rs.	Rs.
For roads ... ..	54	42-07	2,272
For canals ... ..	8	107-67	828
For buildings and miscellaneous works ... ..	65	52-88	8,405
	122	49-18	6,000

These rates certainly appear high. They are higher than the average rates at which land is sold privately and there is no good reason why they should be.

111. In Pegu Rs. 1,225, which were outstanding on the 31st March 1890, were recovered during the year and no further advances were made.

The sum outstanding in Tharrawaddy on the 31st March 1890 (Rs. 1,538) was recovered during the year of report and Rs. 6,000 were advanced for the purchase of cattle. Of this Rs. 1,800 were repaid within the year and Rs. 3,650 recovered during the current year. The payment of Rs. 550 has been postponed owing to the cultivators having lost their best crops from floods.

In Toungoo a sum of Rs. 4,645-11-1 was outstanding on the 31st March 1890. Of this Rs. 1,645-11-1 were recovered during the year, the balance Rs. 3,000 being due by Mr. Petley, who has since repaid Rs. 2,000. During the year Rs. 11,000 were advanced to cultivators to enable them to buy cattle or farming implements. All the loans with the exception of Rs. 4,000 advanced in the Bônmedi township were made re-payable with interest at 6½ per cent. within a year, and all were recovered by the 31st March 1891. The sum of Rs. 4,000 in Bônmedi was made re-payable in four yearly instalments and the instalment which fell due in the year was duly paid.

Advances in the Shwegyin district are made with the object of giving encouragement to the cultivation of sugarcane. Rupees 9,130 were outstanding on the 31st March 1890, and Rs. 1,000 were advanced during the year. The loans were made re-payable in five years by half-yearly instalments. During the year all instalments due were paid with interest without difficulty, and at the end of the year a balance of Rs. 8,100 was outstanding.

Rupees 1,000 was advanced to enable cultivators in Salween to open out land for the cultivation of paddy. The loans were made on good security repayable in five years by half-yearly instalments and bearing interest at 6½ per cent. The first instalment was paid in full during the year.

The Financial Commissioner thinks that the periods for repayment of agricultural advances are generally too short. They should not ordinarily be less than two years, otherwise the concession loses much of its value.

## SECTION VI.—MISCELLANEOUS.

112. At the close of last year there were 9,599 revenue cases pending before all grades of Revenue Officers. In 1890-91 the number of cases instituted amounted to 139,660, being less than in the preceding year by 6,137. The total number of cases for disposal during the year of report was thus 149,259, of which 139,039 cases were disposed of, leaving 10,220 cases pending at the close of the year. The large arrears of revenue work are due in some measure to the census operations in February 1891, which took up a great deal of the time of all Revenue Officers.



113. Two hundred and eighty-one appeals of all kinds were preferred before Revenue Appellate Officers, of which 205 were presented to Commissioners and 76 to Deputy Commissioners.

Of the cases presented to Commissioners 147 were rejected and 58 entertained. Six cases were remanded for trial and two were transferred. The following table summarizes the appellate work of Commissioners:—

	Rejected.	Remanded for trial.	Decreed for Appellant.	Decreed for Respondent.	Total decided.	Transferred.	Pending.	Total of all appeals instituted.
Commissioner of Arakan ...	16	...	5	...	21	...	...	21
Commissioner of Pegu ...	81	6	86	1	104	1	...	105
Commissioner of Irrawaddy ...	19	...	4	...	23	1	...	24
Commissioner of Tenasserim ...	51	...	4	...	55	...	...	55
Total ...	147	6	49	1	203	2	...	205

The revenue appellate work of Deputy Commissioners is light. Only 76 appeals were preferred, of which 13 were rejected and 69 cases decided. Three cases were transferred and four appeals were pending at the close of the year. The following statement shows the revenue appellate work of Deputy Commissioners in Lower Burma:—

	Rejected.	Remanded for trial.	Decreed for Appellant.	Decreed for Respondent.	Total decided.	Transferred.	Pending.	Total of all appeals.
Deputy Commissioner, Akyah ...	2	...	2	3	7	...	...	7
Deputy Commissioner, Kyaukpadaung ...	2	...	...	...	2	...	...	2
Deputy Commissioner, Rangoon ...	1	...	...	1	2	...	...	2
Deputy Commissioner, Pegu ...	...	2	2	2	6	...	...	6
Deputy Commissioner, Tharrawaddy ...	2	...	1	...	3	...	1	4
Deputy Commissioner, Prome ...	...	...	11	2	13	...	...	13
Deputy Commissioner, Thongwa ...	...	...	1	4	5	...	...	5
Deputy Commissioner, Bassein ...	...	...	...	7	7	2	1	10
Deputy Commissioner, Henzada ...	...	...	...	2	2	...	...	2
Deputy Commissioner, Thayetmyo ...	...	...	3	2	5	...	...	5
Deputy Commissioner, Amherst ...	...	1	3	4	8	...	...	8
Deputy Commissioner, Shwegyin ...	6	...	...	...	6	1	...	7
Deputy Commissioner, Tavoy ...	...	1	2	...	3	...	2	5
Total ...	13	4	25	27	69	3	4	76

114. There were 106,826 cases in which stamps were affixed involving a total expenditure of Rs. 14,612 to litigants; Rs. 11,549 were awarded as costs, making a total expenditure of Rs. 26,161 on all cases coming before Revenue Officers. The average cost per case was therefore Re. 0-3-11 compared with Re. 0-4-9 in the preceding year. The highest was in Tavoy, where the average cost per case reached Re. 0-9-7 and the lowest in Sandoway, where it was only 8 pies per case.

115. Seven hundred and eleven thugyis were employed during the year and the total commission paid to them amounted to Rs. 8,53,843. Of this sum Rs. 1,47,485 were deducted for taiksayes and chainmen, leaving Rs. 7,05,858 as the net income of the thugyis. This gives an average of Rs. 993 per annum to each thugyi. The highest commission paid to any one thugyi was Rs. 6,305 in the Pegu district, but this sum, the Deputy Commissioner explains, included a portion of

the commission due for the previous year's collections. The lowest sum paid was Rs. 23 in Amherst.

The average commission paid to thugyis during the past two years was as follows:—

	1889-90.	1890-91.
	Rs.	Rs.
Akyab ... ..	626	885
Kyaukpypu ... ..	636	626
Sandoway ... ..	888	668
Northern Arakan ... ..	172	178
Rangoon Town ... ..	207	279
Hanthawaddy ... ..	2,014	1,881
Pegu ... ..	2,837	2,096
Irrawaddy ... ..	1,068	1,285
Prome ... ..	620	645
Thongwa ... ..	2,291	2,158
Bassein ... ..	1,087	1,191
Henzada ... ..	1,077	1,053
Thayetmyo ... ..	585	628
Moulmein Town ... ..	494	858
Amherst ... ..	598	
Shwegyin ... ..	948	687
Toungoo ... ..	478	569
Tavoy ... ..	369	515
Mergui ... ..	552	545
Salween ... ..	487	451

116. The security bonds of thugyis, treasurers, and bailiffs are kept in the custody of the Deputy Commissioner in the Treasury strong-room. The mutual security system is in

force in respect of thugyis, and under recent orders only currency or Government promissory notes are accepted as deposits in the case of treasurers and bailiffs. Immoveable property is sometimes accepted with the approval of the Deputy Commissioner. The Financial Commissioner has reason to believe that security bonds are not verified as they should. In a case which recently came before him Mr. Smeaton, found that a Township Officer in the Amherst district had failed, though specially ordered to do so by the Deputy Commissioner, to verify the sufficiency of a thugyi's security; and when the thugyi absconded the property pledged was found to be altogether insufficient to cover the deficit. The Township Officer concerned has been ordered to make good the loss to Government occasioned by his neglect.

A new rule has been issued which provides for the periodical verification of security bonds and the personal responsibility of officers concerned.

#### *Revenue Officers.*

117. In the Akyab district Myoók Maung Po Myit and Maung U Gyaw did not give satisfaction. The Akunwun Maung Mra U sustained his reputation as a hardworking Revenue Officer.

Arakan division.

In Kyaukpypu Maung Me, Myoók of An, appears to have done well. The Akunwun Maung San Da Lók is unfit for his work and should be retired.

In Sandoway the officiating Akunwun, Maung San U Khin, gave satisfaction, and Maung Tha Bwin, Myoók of the Central township, is again reported to be a good and influential officer.

Pegu division.

118. In Hanthawaddy the Akunwun, Maung Shaung, is deserving of commendation for his good work.

119. In Thongwa Maung Pè, Subdivisional Officer, Ma-ubin, and Maung Pè, Subdivisional Officer, Pantanaw (now Yandoon), are well spoken of by the Deputy Commissioner as vigorous revenue collectors.

Irrawaddy division.

In Henzada Maung Gyi (Myoók, 3rd grade), did good inspection work in the field and is said to be active and influential.

120. In Amherst the three oldest and most experienced Township Officers, Maung Gyi, Extra Assistant Commissioner, Maung San Ya, Extra Assistant Commissioner, and Maung

Tenasserim division.



Sin, Myoók, did the least work and did it badly. Maung Maung Tin, Myoók of Wagaru, and Maung Tu, Myoók of Bilugyun, have done well.

In Shwegyin Maung Aung Zan, Subdivisional Officer, Pyuntaza, and Maung Pè Gyi, Myoók of Pyuntaza, earned the Deputy Commissioner's approval.

121. The number of days spent in the interior of their charges by all the officers who have taken part in the revenue administration of the year are shown in Statement No. XXXVII, appended to this report.

Touring by Revenue Officers.

122. Major Parrott, the Commissioner, during the 95 days of his incumbency spent 33 days on tour. The Deputy Commissioner, Akyab, was less in the interior than he

Arakan division.

would have wished owing to having been disabled by three successive accidents. The three successive Deputy Commissioners of Kyaukpau spent on the aggregate about one-fourth part of the year in touring. Mr. Houghton spent half the year out in the district. The Township Officers throughout the division appear to have done a satisfactory amount of touring.

123. Colonel Stover, the Commissioner, spent nearly six months out of the twelve among the districts of his division. In Hanthawaddy the Deputy Commissioner, Mr. Macrae,

Pegu division.

set a good example to his Myoóks by spending nearly two days out of every three in the interior of his district, and the example was well followed by the Township Officers.

There were four successive Deputy Commissioners in Pegu during the year, and their aggregate touring was only 72 days. The Township Officers were too much at headquarters and too little out among the villages of their charges.

In Tharrawaddy the Deputy Commissioner (Lieutenant Maxwell) travelled about well. Some of the Myoóks went about vigorously, others did not. The two Extra Assistant Commissioners, particularly Shwe Bwin, were on tour for considerable periods.

Prome had the misfortune to have six Deputy Commissioners at different times during the year, and their aggregate travelling was only 61 days. The subordinate officers, however, made up for this by a very fair amount of touring.

124. The Commissioner does not say how much touring he did. In Thongwa the Deputy Commissioners were not about as much as they should have been. Mr. George, Sub-

Irrawaddy division.

divisional Officer, Pyapun, and Maung Tha No, Subdivisional Officer, Yandoon, were on tour for 221 days and 152 days respectively. It is difficult to understand why the third Subdivisional Officer, Maung Pe, was only 96 days out in the interior. Maung Dwe, Myoók of Danubyu, only travelled 22 days out of four months. Maung Po Thin, Myoók of Yandoon, did not travel at all. This should be explained.

In Bassein neither Mr. Birks nor Mr. Bridges was sufficiently out on tour. Mr. Weidemann spent half of his time on inspections in the interior. The Township Officers went about satisfactorily.

In Henzada the touring by all officers was on the whole sufficient. It would have been well if the Deputy Commissioner (Major Butler) could have arranged to be out in the interior a little more than 72 days.

In Thayetmyo neither the Deputy Commissioner (Mr. K. G. Burne) nor Mr. Green were sufficiently long on tour. The latter officer only toured for 18 days out of the 123. Four Township Officers followed the example of the Deputy Commissioner and Assistant Commissioner and went very little among their villages and thugyis. The Financial Commissioner does not wonder therefore that the revenue rolls were behind hand and the revenue so largely in arrear.

125. Colonel Cooke, the Commissioner, was 144 days on tour out of 316.

Tenasserim division.

In Amherst it is hard to say from the return furnished by the Deputy Commissioner how much touring was done by the principal revenue officers. The changes in personnel were numerous and unfortunate for the administration of the district. The Subdivisional Officers in charge from time to time of Thaton appear to have stuck

closely to their headquarters, and their example was closely followed by the Thátôn Myóók Maung Shwe Aung. The three successive Deputy Commissioners of the district spent in the aggregate 88 days on tour. Maung San Ya, Extra Assistant Commissioner, whose name has already been noted as idle and inefficient was only 57 days in the interior of his township (Gyaing Salween).

Shwegyin had four separate Deputy Commissioners within the year. Mr. Carmichael did the most travelling, and the present Deputy Commissioner (Mr. Wilson) did the least. The Kyaikto subdivision was in charge of five separate officers during the year and touring was meagre. The Subdivisional Officer, Shwegyin (Shwe Go), only spent six weeks in the twelve months in the interior. Two of the Myóoks (Maung Mo and Maung Pe Gyi) went about their townships creditably. There were four separate Akunwuns in the district during the year.

The two successive Deputy Commissioners of Toungoo did very little touring. Mr. Midwinter was prevented by illness; but Mr. Carter's 28 days out of 123 are hardly adequate. The Township Officers (except Shwe Pon of Thagaya) went about well, but Extra Assistant Commissioner Maung Po stayed at home too much.

In Tavoy Major Jenkins was out for 85 days. The Extra Assistant Commissioner Maung Gale did no touring at all, and the Myóók Maung Tha did very little. Maung Hmè, Myóók, Northern township, never left his headquarters during the 53 days of his incumbency. The Myóoks (Po Yin and Myat Kyaw) of the South-eastern township were too much at their headquarters. Here again the Financial Commissioner does not wonder that the revenue was far in arrear.

The touring in Mergui and Salween was satisfactory on the whole.



## PART III.

## UPPER BURMA.

126. The total demand, remissions, and collections of revenue under all the heads controlled by Deputy Commissioners for 1890-91 compared with 1889-90 are shown in the following table. "Miscellaneous" includes stamps, excise, fisheries, tribute, irrigation rate, salt, village fines, petroleum and other minor receipts.

Head of revenue.	Demand.		Remissions.		Collections.		Outstandings.	
	1889-90.	1890-91.	1889-90.	1890-91.	1889-90.	1890-91.	1889-90.	1890-91.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Thathameda ...	39,12,871	46,16,522	33,913	71,488	37,84,645	43,41,119	94,313	2,05,916
State lands ...	8,18,060	7,55,579	4,708	1,768	6,43,458	6,41,669	1,69,894	1,12,142
Miscellaneous...	14,24,643	13,88,315	32,943	6,526	13,53,966 <sup>a</sup>	12,61,897 <sup>b</sup>	37,922	39,887
Total ...	61,55,574	67,62,416	71,564	79,782	57,82,069	63,44,685	3,02,129	3,57,444

The demand has thus increased by Rs. 6,06,842 and the collections by Rs. 5,62,616. The remissions amounted to Rs. 79,782 or Rs. 8,218 more than last year, and the outstandings also were larger by Rs. 55,315 than they were last year. The season was unfortunate, the rains came very late, and were, even then, insufficient, and in river tracts excessive floods destroyed standing crops. Remissions, therefore, were necessarily larger, and the same cause operated to raise the outstandings at the close of the year.

127. The number of thugyis' circles during the year was as follows:—

Northern division	...	...	...	...	549
Central division	...	...	...	...	833
Southern division	...	...	...	...	1,086
Irrawaddy division (Thayetmyo)	...	...	...	...	41
Eastern division	...	...	...	...	677
Total	...	...	...	...	3,186

Last year the total number of thugyis' circles was 3,099, so that there has been an increase of 87. The process of disintegration of the larger (Myo) charges is slowly going on; it cannot be quickly accomplished. In the Mandalay district of the Northern Division, in all the districts of the Central Division, in the Southern Division, and in the Kyaukse district of the Eastern Division the thugyis' charges are all small, the average being from two to three villages. In Shwebo, Ruby Mines, Katha, Bhamo, Meiktila, Yamethin, and Pinyinmana the average charge is large, varying from 8 to 20 villages—some much larger. In Mr. Smeaton's opinion experience has proved the advantage of the system of small charges. The difficulties of administration anticipated by some District Officers are found in practice to be more imaginary than real.

<sup>a</sup> Includes Rs. 188 excess collections.

<sup>b</sup> Includes Rs. 19,495 excess collections.

128. The demand and collection of the thathameda during the year under report and the previous year are as under.

Thathameda.		DEMAND.		COLLECTION.	
Division.		1889-90.	1890-91.	1889-90.	1890-91.
		Rs.	Rs.	Rs.	Rs.
Northern	...	7,08,449	8,00,182	6,98,767	7,69,547
Central	...	10,17,722	11,63,289	9,90,520	10,12,079
Southern	...	18,30,987	17,15,874	18,04,992	16,44,196
Irrawaddy (Thayetmyo)	...	65,128	78,280	64,828	78,184
Eastern	...	7,95,585	8,60,947	7,81,248	8,87,118
Total	...	39,12,871	46,18,522	37,84,645	43,41,119

The demand thus rose 18 per cent. and the collections 15 per cent. over last year.

Remissions amounting to Rs. 71,488 were granted against Rs. 33,913 in the previous year. No remissions were given in any district of the Southern Division, although the season was unfortunate and the staple crops were poor in Myingyan and Pakòkku. The thathameda demand rose in Pakòkku from Rs. 4,03,181 to Rs. 5,32,350 or 32 per cent., and in Magwe from Rs. 2,51,605 to Rs. 3,66,564 or 46 per cent. In the other two districts it rose rather over 20 per cent. In the Northern Division only Rs. 3,796 were remitted. In the Central Division Rs. 52,644 and in the Eastern Division Rs. 14,952 were remitted.

129. The incidence of the thathameda demand per head of the population in each division is as follows :—

Incidence of thathameda per head and per family.

	Rs.
Northern	1.14
Central	1.85
Southern	1.56
Irrawaddy (Thayetmyo)	1.88
Eastern	1.59

The number of families into which the population of Upper Burma is divided has not yet been ascertained. But assuming the average family to number 4.5, which is probably near the truth, the incidence per family in each division is as follows :—

	Rs.
Northern	5.18
Central	8.32
Southern	7.02
Irrawaddy (Thayetmyo)	8.40
Eastern	7.15

The general rise in the thathameda demand was due partly, it is said, to the return of people to their old villages, but mainly to closer scrutiny of the assessable households. In some districts the tax appears to have pressed hardly on the poorer classes.

130. The demand and collection of revenue from State lands during the year under report and the previous year are as under.

Revenue on State lands.		DEMAND.		COLLECTION.	
Division.		1889-90.	1890-91.	1889-90.	1890-91.
		Rs.	Rs.	Rs.	Rs.
Northern	...	2,84,416	2,14,987	2,60,696	1,54,250
Central	...	87,039	75,283	88,422	62,395
Southern	...	1,59,876	65,027	82,849	35,881
Irrawaddy (Thayetmyo)	...	...	...	...	...
Eastern	...	8,26,729	4,00,302	3,16,491	3,99,248
Total	...	9,18,060	7,55,579	6,48,458	6,41,669

The demand declined by Rs. 62,481. The districts which show a decrease are Mandalay, Shwebo, Ye-u, Myingyan, Pakòkku, Magwe, and Meiktila. The falling off in the Mandalay and Shwebo districts was due to the protracted drought and consequent poor crops. In Ye-u less State land was cultivated than before. The decrease in Myingyan, Pakòkku, and Magwe is nominal, the revenue on island cultivation, which formerly was realized before the crops were harvested, having been postponed till after the harvest in April and May. The falling off in Meiktila was owing to extensive failure of crops. The large increase in Katha, Sagaing, and Yamèthin was in consequence of declaration of considerable areas of land to be State lands within the year and their assessment to revenue.

Miscellaneous revenue.

131. The demand and collection of Miscellaneous revenue in the year of report and in the previous year are as under.

Division.	DEMAND.		COLLECTION.	
	1889-90.	1890-91.	1889-90.	1890-91.
	Rs.	Rs.	Rs.	Rs.
Northern ...	6,13,913	6,03,908	5,78,921	5,98,408
Central ...	1,67,566	1,46,640	1,37,440	1,85,891
Southern ...	3,62,840	3,55,786	3,44,444	3,53,049
Irrawaddy (Thayetmyo) ...	24,595	14,788	21,550	14,107
Eastern ...	2,85,729	2,67,193	2,71,611	2,59,842
Total ...	14,24,643	13,88,315	13,53,966	13,61,897

The following heads of Miscellaneous revenue show a decline compared with last year :—

Head of Revenue.	Decrease. Rs.
Excise ...	93,269
Fruit trees ...	9,237
Fines, &c. ...	66,365
Other sources ...	260

The following heads of Miscellaneous revenue show an advance over last year :—

Head of Revenue.	Increase. Rs.
Stamps ...	32,474
Salt ...	4,946
Tribute ...	7,724
Irrigation and water-rate ...	20,731
Fisheries ...	39,207
Registration ...	389
Oil wells ...	15,398
Sale of land ...	4,630
Ferries ...	7,309

Incidence of total revenue demand per family.

132. The incidence of the total demand (Rs. 67,62,416) shown in paragraph 126 per family is Rs. 10.27.

#### RAINFALL AND HARVEST.

133. The rainfall throughout most of Upper Burma during the year was insufficient and untimely, and it was unequally distributed. The harvests were therefore poor in most districts.

134. In Mandalay the rainfall was 20 inches short of the year before. The rice crops suffered severely and the harvest was insufficient for home consumption. Destructive floods of the Irrawaddy damaged the lowland rice. In the interior there was nearly a water-famine and a number of cattle died from want of drinking water. In

Northern division.



Shwebo the rainfall was one-third less than the year before. The harvest in most parts of the district was poor and large imports of grain were necessary from Ye-u and Katha to meet the food demand of the people. If there had not been large works on the Mu Valley Railway and on the Mu Irrigation project the poorer people would have suffered. But they found labour ready to hand and were able to obtain sufficient food.

In the Ruby Mines the rainfall was sufficient except in the Twinngé township. The harvest was on the whole good. The district, however, does not raise sufficient grain for its own consumption and depends on supplies from the Shan States of Momeik and Mainglôn and adjoining districts.

In Katha scanty and untimely rain reduced the harvest largely. But the crop was more than sufficient for the people and a good deal was exported. Bhamo had on the whole sufficient rain and the harvest, although not so good as in the year before, was fair. Floods did considerable damage in Mogaung, Sinbo, and Shwegyin.

135. The Sagaing district had 14 inches less rain than in the year before and

Central division.

suffered from disastrous floods. ~~The paddy and early crops were almost a complete failure.~~ The jowar and sessamum crops, however, were on the whole good, but cotton failed. Island cultivation suffered heavily from the floods, but when the waters subsided the second sowings were a success. Nevertheless the harvest of food-grain was insufficient and large imports were made from Lower Burma.

In the Lower Chindwin the rainfall was altogether insufficient. In 1889 the fall was 43 inches; in 1890 it was only 18 inches. The whole of the early crops, including paddy, sessamum, maize, and cotton failed. The jowar was fair in parts. The only crop which fared well was sessamum. In parts of the north and north-west of the district scarcity of food-grains was imminent and in the extreme west actually occurred.

In Ye-u the deficiency in rainfall was considerable (10 inches), and although a fair paddy crop on the whole was raised, the total harvest was much below that of the year before. In the northern part of the district the scanty rain was felt most and crops were very poor.

Parts of the Upper Chindwin suffered from floods and from drought. The crops in the south were on the whole poor, but in the far north they were good and a great deal of rice was exported to Mònywa.

136. The Myingyan district had about one-third less rain than in the year

Southern division.

previous, but if this reduced supply had been evenly distributed the crops would not have suffered much. The rain came most untimely. In May 4 inches fell; but throughout June, July, and August only 4.84 inches fell against 11.42 inches within the same period in the previous year. The consequence was that the harvest was poor throughout and the food-grain raised insufficient for the population. Large imports were made from Lower Burma. It is reported that the Pagan and Kyaukpadaung subdivisions never do raise a food harvest sufficient for their populations.

In Pakòkku the rainfall was deficient; the monsoon rice crop almost entirely failed. But the late rice and dry crops turned out on the whole well. The district depends largely for its rice on imports from Lower Burma. The Deputy Commissioner remarks also that large quantities of millet are imported. Pauk appears to produce maize largely, but owing to difficulties of transport the surplus is wasted where it lies. Improved communications will bring this valuable surplus within reach of needy districts like Myingyan.

In Minbu the rainfall, although up to the average, was unevenly distributed. As in Myingyan there was a protracted drought after the heavy fall in May. On the whole, however, the harvest was good and considerable quantities of grain were exported.

The Magwe district had sufficient rain, but as in Myingyan and Minbu it was unfavourably distributed. The paddy crop in Taungdwingyi was good, and as prices ran high the cultivators fared well. The sessamum crop was fair all over and the maize and jowar also turned out well. The district exported largely.

137. The Kyaukse district is secured against failure of crops from drought by its canals. The rainfall was less than usual, but the canals carried sufficient water and a good harvest was reaped.

Eastern division.

The Meiktila district had 29 inches of rain, which was only 3 inches less than in the previous year. The registered fall since 1887 is as follows:—

	Inches.
In 1887	20.02
In 1888	86.55
In 1889	82.34
In 1890	29.22

Had the rain been evenly distributed the quantity would have sufficed for the crops of the district. But long intervals of drought succeeded an early burst of rain. Large tracts remained uncultivated, and the harvest was very poor and the food-grain raised was quite insufficient.

Yamèthin fared badly, but somewhat better than Meiktila. The rainfall was deficient and the harvest was poor, but the food-supply was better than in Meiktila.

In Pyinmana the rainfall was good and the crop sufficient.

138. The people of the Yamèthin and Meiktila districts say that the rainfall has never been sufficient since the annexation.

General remarks.

This is open to doubt. The people have suffered from a variety of causes, and in the early days of the occupation, owing to the prevalence of marauding gangs, much arable land was left untilled and the people were harassed in many ways. This added to some irregular seasons prevented the raising of the usual quantities of grain. Taxation steadily increased, while the surplus from which to pay it was decreasing. There is no doubt, however, that the condition of these two districts is always precarious. The people depend too much on paddy cultivation. The climate is no more suited for extensive paddy cultivation than that of Northern India. In Indian districts corresponding to Meiktila and Yamèthin paddy is grown only as a bye crop. If it succeeds, so much the better; if it fails, not much harm is done. The sooner the people of Meiktila and Yamèthin learn that the paddy crop should not be their mainstay the better. Millets, gram, cotton, maize, would all thrive in both districts, and it is of importance that the people should be induced to increase the areas under these. The same remark applies to most of the districts in the Southern and Central Divisions and to parts of the Northern Division. So far as our short experience of Upper Burma goes there seems reason to believe that if paddy cultivation were largely abandoned and if the people took more to the cultivation of hardy staples like cotton, millets, maize, gram, wheat, and potatoes, irregularities of season would be less felt, agricultural labour would be more evenly spread over the year, the large labouring class would rarely be out of work, food would be more plentiful, and an increasing surplus of the more valuable staples would find profitable outlets. The Upper Burma paddy is not apparently of a quality which would suit the European market, so that a large expansion of paddy cultivation would not be profitable. All the rice required for food could be obtained from Lower Burma at a cost not greater, possibly less, than the people have to pay for their inferior indigenous rice. A considerable variety of crops is what Upper Burma requires. The Kyaukse cultivators are beginning to understand this. They find that paddy is not the only crop which pays, and the area under other staples is steadily increasing.

139. Another pressing need of the Eastern Division and of Upper Burma generally is irrigation, more even than roads. Costly roads are unnecessary. Bridges are far more

Want of irrigation. important than embanked or metalled roads. Cleared tracks, well bridged, are all that are needed for the large cart traffic. The carts find their way with little difficulty over most part of the country. All they want is bridges over the streams. Every rupee of surplus should be devoted to storage of water. The present waste of water is enormous. A survey would probably show that every district has or can get sufficient water, if stored, to protect large areas of



arable land against a season of protracted drought. Irrigation is at present the most urgent want of Upper Burma and is essential to the prosperity of the country, to the very existence of the people in seasons of drought, and to the stability of the revenue.

#### PUBLIC HEALTH.

140. The health of the mass of the people was on the whole good through out the year. Except in a few villages of the Eastern Division and the Magwe Myingyan, and Ye-u districts, there was no cholera. Smallpox was prevalent in parts of the Ruby Mines and Katha districts of the Northern Division. In the Central Division the Northern subdivision of Ye-u suffered from an epidemic of smallpox. In the Taungdwin township of the Upper Chindwin much harm was done by inoculators; a hundred deaths were reported. The Southern Division was free of smallpox except in Pakôkku, where a few cases occurred. In the Eastern Division, Kyaukse was the only district in which smallpox appeared. Vaccination throughout the division was extensive and successful.

#### CATTLE.

141. The Eastern Division was comparatively free from epidemic cattle-disease and the mortality was small. In the three other divisions rinderpest, pleuropneumonia, foot-and-mouth disease and exhausting diarrhoea prevailed and made heavy gaps in the herds.

142. The Mandalay cattle suffered considerably from cowpox and diarrhoea. A number died from heat and want of drinking water.

Northern division.

In Shwebo there was an epidemic of foot-and-mouth disease throughout the district.

In the Ruby Mines many cattle died from foot-and-mouth disease.

In Katha and Bhamo diarrhoea of an acute type carried off considerable numbers of beasts.

Disease and the raids of dacoit gangs in the earlier days have greatly reduced the number of cattle in the Northern Division. There are not enough for extension of cultivation, and the price of bullocks and buffaloes is said to have risen 50 per cent.

143. The Lower Chindwin is the only district which was free from disease.

Central division.

The Ava subdivision of the Sagaing district suffered to some extent from cowpox. Ye-u and the Upper Chindwin suffered heavily. In the former district 4,000 animals are reported to have died. In the Upper Chindwin the number of deaths is not stated, but the epidemic was very severe indeed.

The stock of plough cattle is reported to be insufficient throughout the entire division.

144. Myingyan suffered slightly. In the other three districts disease raged throughout the year. In Minbu and Pakôkku alone 40,000 animals are reported to have died. In

Southern division.

Magwe the mortality was heavy, but the district is a breeding one and the losses only affected the price of cattle, which rose considerably; the working stocks were not seriously diminished.

The division is still fairly supplied with cattle, but the numbers are apparently less than they were before the annexation.

145. A few deaths of cattle were reported in all districts, but there was no serious epidemic and the ploughing stocks of the division are reported to be sufficient.

Eastern division.

146. The Financial Commissioner is strongly of opinion that a legislative measure to compel segregation of diseased cattle, slaughter in hopeless cases, and burning or burial of carcasses is required for the whole of Burma. He does not think that the interference of Government would be resented by the people if the District Officers acted with ordinary consideration and caution. In March 1890, while touring in the Upper Chindwin, Mr. Smeaton saw scores of buffalo carcasses lying rotting on the banks of streams and in meadows; and herds quietly browsing and drinking round them. The headmen were ordered to call out the



owners and burn the carcasses; but the living herds had already caught the disease (which appeared to be rinderpest) and the mortality which followed was very heavy. Had it been possible, on the first outbreak, to compel segregation of the affected animals, the havoc would, in all probability, have been prevented. The people quite understand that most of the diseases are catching, but it is too much trouble to take precautions. If one cultivator does exert himself to save his cattle, his efforts are thwarted by his neighbour, who lets his diseased animals go free. The want of an universal obligation, strictly enforced, is what is felt. If the law created this obligation and the District Officers enforced it, the people would, in the Financial Commissioner's opinion, readily acquiesce.

#### PRICES.

147. The statistics of prices are not at all satisfactory. The Financial Commissioner discredits the quotations in several cases. He fears that Deputy Commissioners and Subdivisional Officers have hitherto given little personal attention to the subject of stocks and prices. It is moreover far from improbable that some Deputy Commissioner have quoted prices per 100 local baskets instead of per 100 standard (9-gallon) baskets. Hence the conflicting figures met with in several of the reports.

148. Prices of the principal agricultural products varied considerably in different districts. In Mandalay and the Ruby Mines there was a tendency to fall. In Bhamo prices were stationary; in Shwebo and Katha they rose.

Rice in Shwebo and Katha rose from Rs. 218 and Rs. 200 per 100 baskets to Rs. 255 and Rs. 220 respectively. Cotton fell slightly in Mandalay and rose considerably in Shwebo. Salt remained almost stationary in Mandalay at from Rs. 10 to Rs. 11 per 100 viss. In Shwebo it is reported to have fallen from Rs. 14 in 1889-90 to Rs. 8-8-0 in 1890-91, possibly owing to accumulation of stocks caused by the Wuntho rebellion. In Katha it remained stationary. Oil-seeds rose in price in Shwebo and Mandalay. Pulses and millets showed very little change. In the Ruby Mines prices rise and fall largely and suddenly with the state of stocks, which are almost entirely imported.

149. The price of rice in the two exporting districts Ye-u and the Upper Chindwin rose from Rs. 238-8-0 and Rs. 250 per 100 baskets in 1889-90 to Rs. 287-5-0 and Rs. 275 respectively in 1890-91. The Ye-u district undoubtedly exported more than it could afford to spare, and it is suffering now in consequence. The cultivators in the Northern Chindwin had a good harvest and got high prices from Mōnywa, where rice was very scarce from August onwards. The Financial Commissioner does not understand and does not accept the prices quoted by the Deputy Commissioner of Sagaing. The Lower Chindwin had to pay for much of the rice imported for Ye-u and the Northern Chindwin with oil-seeds, and the price of the latter rose from Rs. 227 to Rs. 237 per 100 baskets. Hardly any cotton was raised; transactions were few and prices nominal. Salt had a rising tendency throughout the division.

150. In Myingyan the price of rice and also of millets is reported to have fallen. The Financial Commissioner doubts the figures. Oil-seeds rose from Rs. 316 to Rs. 350. Salt fell from Rs. 12-8-0 to Rs. 8 per 100 viss. Very little cotton was produced. In Pakōkku prices appear from the Deputy Commissioner's report to have been almost stationary. Rice kept at Rs. 270 per 100 baskets, jowar at Rs. 100. Oil-seeds fell from Rs. 375 to Rs. 350. Salt remained at Rs. 11-8-0 per 100 viss. In Minbu rice rose from Rs. 250 to Rs. 280 per 100 baskets. Jowar fell from Rs. 50 to Rs. 40. It is ridiculous to suppose that jowar was selling at Rs. 100 in Pakōkku and at Rs. 40 in Minbu. Oil-seeds fell from Rs. 350 to Rs. 340. Salt remained stationary at Rs. 12-8-0 per 100 viss.

151. Rice rose everywhere except in Pinyinana, where it is reported to have fallen from Rs. 250 to Rs. 225. In the other three districts, Kyaukse, Meiktila, and Yamethin, it rose from Rs. 225, 250, and 225 to Rs. 235, 300, and 240 respectively per 100 baskets.

The quotations for jowar in Meiktila and Yamèthin are altogether inexplicable. The average price in Yamèthin is reported to have been Rs. 30 per 100 baskets, while in the adjoining district of Meiktila, in direct railway communication with Yamèthin, the average price is stated to have been Rs. 100 per 100 baskets. Oil-seeds had a falling tendency throughout the division. Salt rose largely (from Rs. 10 to Rs. 16) in Kyaukse, but remained nearly stationary in the other three districts.

152. Deputy Commissioners are reminded that gross errors in statistics of prices are evidence that the Officer who makes them is ignorant of the condition of agriculture and of trade in the district or subdivision of which he is in charge. Moreover, such errors may in times of scarcity have serious consequences. The Government has to judge of the state of food-stocks and of the condition of the people, particularly the labouring classes, in great measure by the prices quoted by Deputy Commissioners: and, in times like the present, a low range of prices would *prima facie* be taken to mean an abundance or sufficiency of grain and a very high range of prices to mean that stocks were low. Measures for relief would be affected accordingly. A case in point lately occurred in which a District Officer who had all along been quoting paddy at Rs. 150 per 100 baskets found that the local and not the standard (9-gallon) baskets had been adopted, and had to report that the price was really Rs. 192 and not Rs. 150 per 100 baskets. The Deputy Commissioner of a district should carefully ascertain by personal measurement the difference between the local and 9-gallon baskets, and should keep a conversion table at hand with which to calculate and check quotation from the interior according to the standard 9-gallon basket.

#### THATHAMEDA.

153. The total thathameda demand in 1890-91 amounted to Rs. 46,18,522, being an increase of Rs. 7,05,651 or 18·03 per cent. compared with the previous year.

The highest demand was in the Southern and the lowest in the Northern Division. The demands arranged in the order of importance by divisions are as follows:—

			Per cent.	
(i) Southern division, including the Upper Burma portion of the Thayetmyo district	...	...	38·85	} of entire demand.
(ii) Central division	...	...	25·19	
(iii) Eastern division	...	...	18·64	
(iv) Northern division	...	...	17·32	

Including arrears amounting to Rs. 1,03,229 the total sum for realization in 1890-91 was Rs. 47,21,751. Of this amount Rs. 92,465 or 1·96 per cent. were remitted and Rs. 44,18,435 or 93·58 per cent. collected, leaving an outstanding balance at the close of the year of Rs. 2,10,851 or 4·46 per cent.

#### Northern Division.

154. In Mandalay the increase of Rs. 15,574 in demand is due to a more careful assessment.

Mandalay.

In 1889-90 28,346 households were brought under assessment. In 1890-91 the number rose to 33,325, being an increase of 4,979 assessed households.

The collections were backward in the Amarapura subdivision. In the Madaya subdivision the best results were obtained in the Ngasingu and Madeya townships.

The increase in these two townships represents 65·86 per cent. of the total increase for the district.

155. The number of assessed families in the district rose from 6,524 in 1889-90 to 8,000 in the year of report. The increase is attributed to more efficient checking and the inclusion of some villages which had hitherto escaped payment. Including an arrear balance of Rs. 1,250 the total sum for realization was Rs. 81,250. Of this Rs. 80,825 were collected, and Rs. 425 were outstanding at the close of the year. Owing to an abatement of the rate levied on Kachin villages Rs. 385

Bhamo.

were remitted after the close of the year, so that the actual sum uncollected was Rs. 40.

156. The assessment in Katha comprised 14,565 households against 13,565 in 1889-90, being an increase of 1,000 in the number and Rs. 8,143 in the demand. The increase is due to more careful checking. The large outstanding of Rs. 9,230 on the 31st March 1891 was due to the outbreak in Wuntho which threw the adjoining Kawlin subdivision into disorder. It is expected that part of the arrears will be collected, but remission in some cases will have to be granted.

The Wuntho tribute of Rs. 50,310 against Rs. 43,326 in the previous year was secured before hostilities commenced.

157. The number of persons assessed to thathameda in Shwebo rose from 24,135 to 28,426 in the year of report. The increase is unexplained. The remission of Rs. 3,436 was due partly to errors in assessment and partly to poverty. At the close of the year a sum of Rs. 13,811 was outstanding, of which Rs. 5,651 are wholly irrecoverable.

158. In the Ruby Mines district 3,325 households with a resulting demand of Rs. 32,611 were brought under assessment against Rs. 27,940 in the previous year. The increase of Rs. 4,671 is considerable for a thinly populated district, and the collections were made in good time. Of the balance of Rs. 1,078 outstanding Rs. 796 were collected after the close of the year and Rs. 201 were embezzled by the headman of Bernardmyo. This sum, the Deputy Commissioner expects, will be recovered. The sum actually outstanding is therefore Rs. 76.

#### *Central Division.*

159. The number of persons assessed to thathameda in Ye-u rose from 17,654 to 17,732 in the year of report. The increase in demand was Rs. 906, but the remissions were large, Rs. 20,588 having been remitted as compared with Rs. 6,615 in 1889-90.

These remissions were necessary in consequence of the poor harvest. The Financial Commissioner (Mr. Fryer) personally verified the need when on tour in Ye-u and left on record that he thought that even larger remissions should have been granted.

160. In the Sagaing district a larger number of families were brought under assessment. In 1889-90 the number of households assessed to thathameda was 37,729; in the year of report it was 44,054. Including an arrear balance of Rs. 19,078, the total sum for collection was Rs. 4,59,618, of which Rs. 4,13,155 were collected during the year. The Ava subdivision was most backward in collections. Of the balance outstanding, namely, Rs. 46,463, Rs. 12,910 have been entered for remission and most of the remainder has since been collected.

161. The number of persons assessed to thathameda in this district was 36,799, with a gross remand of Rs. 3,68,182 as compared with Rs. 3,28,371 in 1889-90. The increase is chiefly attributable to a more careful check exercised by local officers. The outstanding of Rs. 8,719 was due to supplementary assessment-rolls having been made after the close of the year.

162. The number of persons assessed to thathameda in the Upper Chindwin was 12,868 compared with 10,703 in 1889-90 with a corresponding increase of Rs. 41,670. The large outstanding of Rs. 48,294 was due partly to the delay in the preparation of the assessment-rolls and partly to the disturbed state of the Legayaing subdivision by the Wuntho outbreak. Collections were pushed forward after the restoration of order and the Deputy Commissioner reports that on the 11th June the actual outstanding was Rs. 17,964.



*Southern Division.*

163. The number of assessable households has been steadily increasing during the past three years as the following figures show—

					No.	Demand.
Myingyan.						Rs.
1888-89	...	...	...	...	29,695	2,81,427
1889-90	...	...	...	...	88,019	8,58,037
1890-91	...	...	...	...	45,178	4,28,948

The increase in the year of report is attributed to the checking of the thugyis' rolls by District Officers and to the information afforded by the census. The collections were made with fair rapidity and without much difficulty. A sum of Rs. 2,986 was outstanding at the close of the year, of which Rs. 746 were remitted, leaving Rs. 2,240 in process of recovery.

164. The census of 1891 showed the population of the Pakôkku district to be 304,356, of which 61,050 represent assessable units; 8,058 persons were exempted under the rules, leaving 52,992 actually assessed. The assessment was commenced late and the ascertained demand was Rs. 5,32,350, which, with an outstanding balance of Rs. 8,849, brought the total sum for realization to Rs. 5,41,199. Of this sum Rs. 47,276 were uncollected at the close of the year. The Deputy Commissioner appears to have had some difficulty in the Gangaw subdivision in which the outstandings amounted to Rs. 21,478. The difficulty was aggravated by the anomalous position of the Subdivisional Officer who was, for a time, also Political Officer in the Chin Hills. This tract was affected by scarcity, and a considerable portion of the uncollected balance should have been remitted, but proposals for remissions were inordinately delayed.

165. The actual number of householders assessed rose from 31,831 in 1889-90 to 38,852 in the year of report. The chief cause of this increase was greater accuracy in the rolls submitted. The collections were much better than in 1889-90, the net balance at the end of the year being Rs. 3,187 as compared with Rs. 9,477 in the previous year.

166. The number of householders assessed to thathameda in Magwe was 37,969 as against 25,722 in 1889-90. This large increase was due partly to a number of people who had fled during the disturbances of previous years, returning to their villages when the district became pacified, and partly to the careful scrutiny of the lists submitted by thugyis. The Deputy Commissioner insisted on all assessable persons being brought on the roll, full particulars of persons for whom exemption was sought being recorded in the lists prepared by the thugyis. The outstanding of Rs. 18,229 was almost entirely on account of supplementary rolls, many of which were submitted after the close of the year. On the whole the collections were good, the only difficulty being in the Magwe circle, which is large and difficult to manage, owing to the fluctuating nature of the population. The thamadis moreover assessed very unfairly, letting off the wealthier with unduly light rates. The Deputy Commissioner did his best to remedy this.

167. The Upper Burma portion of this district, comprising the townships of Taingda, Minhla, and Sinbaungwe, was assessed to thathameda in the sum of Rs. 78,280 on 7,852 households as compared with Rs. 65,128 on 6,536 assessable families in the previous year. The collections appear to have been made before the time fixed by the rules and only a small balance of Rs. 16 was outstanding at the close of the year. Orders have since been issued not to make the collection till February as provided in the rule. The early realization of the tax pressed hardly on the people.

*Eastern Division.*

168. The number of persons assessed to thathameda in Kyaukse advanced from 21,109 in 1889-90 to 24,421 in the year of report. The increase of Rs. 19,953 in the demand

Kyaukse.

is due to the vigilant checking of thugyis' rolls, gradual increase of population, and re-establishment of villages which had been deserted during the earlier years of the occupation of the country. The net demand was Rs. 1,59,711. Kyauksè is the only district in Upper Burma in which during two successive years the net demand on account of thathameda was realized in full within the year.

169. The gross demand on account of thathameda in Meiktila was Rs. 3,23,890 assessed on 32,389 families as compared with Rs. 3,05,860 on 30,586 families in 1889-90. The increase was due partly to a more careful supervision of the thugyis' assessments and partly to an increase in the number of assessable households. The collections were, however, backward, owing to a succession of bad harvests. Considerable difficulty was experienced in collecting the revenue. A sum of Rs. 7,267 remaining uncollected at the close of the year as compared with Rs. 4,660 in 1889-90. One thugyi was found guilty of embezzlement and sentenced to imprisonment. Of the balance outstanding Rs. 1,248 were remitted and the remainder realized after the close of the year.

170. The total demand on account of thathameda was Rs. 2,84,681 against Rs. 2,53,795 in 1889-90. Including a sum of Rs. 16,368 outstanding from the previous year, the total sum for realization was Rs. 3,01,049. Of this Rs. 7,626 were remitted and Rs. 2,91,883 realized during the year, leaving an uncollected balance of Rs. 1,540 in process of recovery. The number of households assessed rose from 25,606 to 28,714 in 1890-91.

171. The demand in Pyinmana was slightly below that of the previous year, being Rs. 95,161 in 1889-90 against Rs. 91,654 in the year of report. This decrease is due to a number of families who had temporarily migrated from Taungdwingyi in the Magwe district returning to their homes. Only 8,964 persons were assessed as compared with 9,610 in 1889-90. The whole of the net demand with the exception of Rs. 75 was collected during the year.

#### STATE LANDS.

172. The revenue from State lands has shown a considerable falling off. The total demand during the year was Rs. 7,55,579 as compared with Rs. 8,18,060 in the previous year. The decreases took place in the Northern and Southern Divisions.

173. Mandalay and Shwebo are the only two deficit districts in the Northern Division. Very little fresh State land has been discovered, only 36 pès in Mandalay and 21-2 pès in Shwebo. It is not likely that much more will be found until a regular survey and settlement of the cultivated tracts are carried out. The ordinary rent of State land is fixed at one-fourth of the gross produce commuted to money at market rates. In Katha it is one-fifth for kaukkyi and one-tenth for mayin. In Bhamo the rate is 10 per cent. and in Tantabin in the Shwebo district the rate is one-third.

The area of State lands in Mandalay has been ascertained to be 42,032.81 acres. The incidence of taxation is therefore 3.87 per acre. Garden lands contributed Rs. 15,626 and nemyè lands Rs. 9,376. The total revenue demand for the year was Rs. 1,62,716, which with an outstanding balance of Rs. 31,767 from the previous year, brought the total sum for realization in 1890-91 to Rs. 1,94,483. The large outstanding balance of Rs. 30,467 was due to collections having been delayed to enable those who had suffered from a season of scanty rainfall to meet their liabilities and prevent undue hardship. By the 31st May, Rs. 29,275 were collected, and remissions to the extent of Rs. 570 were granted, leaving an uncollected balance of Rs. 622 on the 1st June. This sum is in process of recovery.

The increase in Katha is due to the fact that the tax which was imposed in the previous year on only a few circles, was generally applied in the case of mayin lands throughout the district. The large outstanding of Rs. 25,280 is due

to the delay in the preparation of the revenue-rolls and to the disturbances caused by the outbreak in Wuntho.

174. The demand in the Central Division increased from Rs. 37,039 to Rs. 75,287 in 1890-91, or cent. per cent. The col-

Central division.

lections also have nearly doubled. The increase is principally due to Sagaing and is the result of the discovery of a considerable area of State land which, with the connivance of subordinate officials, had been kept concealed. The Sagaing district had an uncollected balance of Rs. 12,873 at the close of the year.

175. The total revenue from State lands in this division fell from Rs. 1,59,876 to Rs. 65,027. But this decline is only

Southern division.

nominal as explained in paragraph 130. The large outstanding in Minbu was due to delay in preparation of the revenue-rolls, some of which did not reach the Deputy Commissioner till April.

176. The total revenue demand of State lands in the Eastern Division amounted to Rs. 4,00,302 as compared with

Eastern division.

Rs. 3,26,729 in 1889-90. The only deficit district is Meiktila. The ascertained areas of State land are

					Acres.
Kyaukse	...	...	...	...	814,050
Meiktila	...	...	...	...	24,082
Yamèthin	...	...	...	...	3,952
Pyinmana	...	...	...	...	171
Total					842,205

The increase (Rs. 70,605) in Kyaukse is attributed to the extension of cultivation, a result due partly to the increase of population and partly to the restoration of the irrigation works. The decrease in Meiktila (Rs. 1,560) is due to failure of crops consequent to an insufficient rainfall, and to the drying up of the Minhla lake. The increase in Yamèthin (Rs. 4,528) is attributed to more land having been declared the property of the State. This explanation is scarcely satisfactory as the area of State land has only increased from 3,343 acres in 1889-90 to 3,952 acres in the year of report, whereas the revenue demand has increased by 50 per cent. The demand in Pyinmana has been stationary. The large outstanding in Meiktila was due to the disorganized state of the Revenue Office after the death in January of the Akunwun Maung Po An.

177. In the Upper Burma portion of the Thayetmyo district the survey of State lands has not been completed and enquiries into their tenure have been greatly delayed. No rent was collected during the past year.

#### FISHERIES.

178. The total revenue derived from fisheries is summarized in the following table:—

District.					1889-90.	1890-91.	Balance on 31st March 1891.
					Rs.	Rs.	Rs.
Mandalay	...	...	...	...	56,300	58,806	...
Bhamo	...	...	...	...	8,870	9,865	...
Katha	...	...	...	...	25,795	37,807	...
Shwebo	...	...	...	...	3,474	8,815	...
Ruby Mines	...	...	...	...	...	1,035	...
Total Northern Division					94,529	1,10,828	...
Sagaing	...	...	...	...	17,866	34,580	6,207
Ye-u	...	...	...	...	482	576	...
Lower Chindwin	...	...	...	...	4,720	8,299	25
Upper Chindwin	...	...	...	...	2,700	8,449	...
Total Central Division					25,768	46,904	6,232



District.					1889-90.	1890-91.	Balance on 31st March 1891.
					Rs.	Rs.	Rs.
Myingyan	...	...	...	...	5,958	5,780	...
Pakòkku	...	...	...	...	7,993	6,880	...
Minbu	...	...	...	...	18,522	19,140	...
Magwe	...	...	...	...	1,969	8,009	182
Total Southern Division					29,437	34,809	182
Thayetmyo	...	...	...	...	1,101	2,060	...
Kyauksè	...	...	...	...	3,590	8,557	...
Meiktila	...	...	...	...	40	...	...
Yamèthin	...	...	...	...	130	...	...
Pyinmana	...	...	...	...	2,655	2,635	...
Total Eastern Division					6,415	6,192	...
Total Upper Burma					1,57,250	2,00,798	6,364

There has been a satisfactory increase in every district except Myingyan and Pakòkku and in the Eastern Division.

179. In the Northern Division there were no outstandings. A sum of Rs. 280 was remitted in Shwebo on account of two tanks, which were practically dry during the whole year. The constant endeavour in this division is to place fisheries more and more in the hands of villagers who readily work them. The large increase in Katha is unexplained, but it is no doubt due to competition and to an increase in the number of fisheries sold; in 1889-90 456 fisheries were licensed; in 1890-91 the number of fisheries sold was 521.

180. In the Central Division the largest increase occurred in Sagaing; 78 fisheries were sold giving an average of Rs. 443.33 for each fishery. In the Lower Chindwin district the increase is due to the fisheries having been divided; convenient portions are sold separately instead of in groups as heretofore.

Sagaing and Lower Chindwin are the only two districts in the Central Division in which the revenue was not collected in full within the year.

181. The fishery revenue in the Southern Division is capable of improvement. The decrease of Rs. 173 in Myingyan is due to the discontinuance of the sale of the reaches of the Irrawaddy river and the adoption of the net tax system. In Pakòkku eight fisheries which in 1889-90 realized Rs. 3,775 were transferred to Sagaing and there has consequently been a falling off in the revenue for 1890-91. The increase in the Minbu and Magwe districts is unexplained.

182. The fisheries in the Eastern Division are not important. In Kyauksè eight fisheries were leased which fetched Rs. 3,557 against Rs. 3,590 in 1889-90. In Pyinmana 15 fisheries yielding Rs. 2,635 were sold. In Meiktila and Yamèthin no licenses were issued. In the previous year the revenue derived in those two districts amounted to Rs. 170. The monopoly was a source of constant annoyance to the people and numerous complaints were made. It has been decided to throw open the tanks to the public.

#### MISCELLANEOUS REVENUE.

183. The total amount realized as water-rate in Upper Burma was Rs. 97,932, as compared with Rs. 77,823 in 1889-90. Of the total demand Rs. 13,261 were outstanding at the close of the year.

The following figures show the revenue derived from each district in which the tax is in force:—

	1889-90.	1890-9	Balance on 31st March 1891.
	Rs.	Rs.	Rs.
Mandalay ...	16,922	7,660	1,662
Shwebo ...	2,994	4,060	8,559
Sagaing ...	~996	797	797
Kyaukse ...	35,557	68,235	...
Meiktila ...	14,927	6,776	6,543
Yamethin ...	6,427	10,404	700
Total ...	77,823	97,982	13,261

184. In Mandalay Rs. 18,523 were expended on repairs and maintenance of irrigation works. The only original work carried out was the lengthening of the Shwetachaung canal at a cost of Rs. 2,392. The area irrigated was 6,779·10 acres. The incidence of water-rate per acre is slightly over one rupee. A sum of Rs. 1,662 was uncollected at the close of the year. Of this Rs. 1,469 were remitted. In the Shwebo district the revenue is derived from the Mu canal and the Payan and Singut tanks. A sum of Rs. 50,507 was expended on the Mu canal irrigation scheme. The area irrigated by this canal in 1890-91 was 1,317 pès or nearly 3,000 acres with a resulting revenue of Rs. 3,112. The Pagan tank was repaired at a cost of Rs. 1,200 and is in working order. The Singut tank was also repaired, costing Rs. 282. The 1890-91 a sum of Rs. 13,000 was sanctioned for the construction of the Mu distributaries, but as the grant was made late in the season only Rs. 4,180 were expended.

185. There is no organized system of irrigation in Sagaing, but there are a number of tanks, from which water is distributed and for which a water-rate is levied. In 1890-91 Rs. 32,340 were expended on repairs. The total area irrigated is not given. The total demand was Rs. 797, of which Rs. 508 were collected after the close of the year.

There are no irrigation works of importance in the Lower Chindwin district. The Budalin tank is still out of repair, and an estimate for its restoration amounting to Rs. 3,992 has been sent to the Public Works Department for sanction. It is expected that about 500 acres of land will be brought under irrigation if this tank is maintained in proper working order. A proposal has been submitted for bunding the Thadibin chaung in the Kudaw township. If this work is undertaken a strip of land 2 miles by 1 will be brought under cultivation.

In Ye-u owing to complete failure of water no water-rate was levied in 1890-91. In the previous year the demand was Rs. 3,911.

In Myingyan Rs. 1,200 were spent in deepening and improving four tanks for drinking purposes. No other irrigation works were started.

186. The irrigation canals in the Minbu district are in the hands of the cultivators. The Government has not assumed their management, but acts as banker for the funds of the larger canals. A sum of Rs. 37,410 was collected during the year, of which Rs. 36,987 were expended. Two contributions were made by Government towards the repair of irrigation works in the Legaung township, namely, Rs. 2,787 for bunding up an outlet to the Chaungmagyi canal and Rs. 1,301 in deepening the Padaw canal. The bund to the Chaungmagyi outlet was worn away during the heavy rains in August 1890.

The irrigation works in Magwe, some of which are of considerable importance, are in the hands of the cultivators. The Shwebandaw tank scheme was surveyed by the Executive Engineer during the year and two contributions were made by Government, one for excavating the Tetwun tank at a cost of Rs. 625, and the other for repairing the Palin bund costing some Rs. 3,500. This latter work proved a failure. The bund gave way after a freshet during the rains and the people are trying to repair it again. The area irrigated by the different tanks and weirs in Magwe is estimated at 3,800 acres. During the past year no water-rate was levied.

187. In Kyaukse Rs. 17,359 were expended on Original Works and Rs. 45,236 on Repairs. The control of the irrigation works in this district has been transferred to the Public Works Department and revised rules for their management are under consideration. The Samon canal is in a fair way towards completion; the bed of the Panlaung has been widened, and considerable improvements have been made to render the project efficient. The total area irrigated is estimated at 79,756½ acres, and during the past year a sum of Rs. 68,235 was realized. The weirs are all reported to be in thorough working order. In Meiktila owing to a deficient rainfall, resulting in a decrease in the water-supply of the principal reservoirs, the irrigation-tax fell from Rs. 14,927 to Rs. 6,776 in 1890-91. The late submission of the thugyis' rolls delayed collections, and at the close of the year a sum of Rs. 6,543 was outstanding. The arrears have since been nearly all collected.

188. Excise, Stamps, and Registration revenues have been already reported on separately. Particulars need not be recapitulated here.

189. The only districts in which salt works of any importance are carried on are in the Shwebo, Sagaing, and Lower Chindwin districts.

The total revenue from salt derived during the past two years is as follows:—

	1889-90. Rs.	1890-91. Rs.
Shwebo ... ..	5,807	6,250
Katha ... ..	553	605
Sagaing ... ..	1,890	2,710
Lower Chindwin ... ..	1,085	4,745
Myingyan ... ..	20	65
Pakōkku ... ..	...	25
Meiktila ... ..	70	5
Yaméthin ... ..	110	75
Total ... ..	9,535	14,460

190. The receipts under the head of Fines under the Upper Burma Village Regulation have happily shown a considerable falling off. The decrease is due to pacification of the country rendering the infliction of fines for harbouring dacoits and for cattle thefts less necessary. The collections during the past two years by districts are shown below:—

	1889-90. Rs.	1890-91. Rs.
Mandalay ... ..	20,434	8,657
Bhamo ... ..	8,277	7,078
Katha ... ..	9,757	5,107
Shwebo ... ..	4,368	1,845
Ruby Mines ... ..	...	2,268
Total Northern Division ... ..	37,836	19,955
Sagaing ... ..	7,735	2,111
Ye-u ... ..	24,523	2,092
Lower Chindwin ... ..	1,600	2,680
Upper Chindwin ... ..	...	489
Total Central Division ... ..	33,858	7,272
Myingyan ... ..	84,828	84,416
Pakōkku ... ..	28,086	4,257
Minbu ... ..	24,362	4,883
Magwe ... ..	5,811	10,858
Total Southern Division ... ..	88,087	54,364
Kyaukse ... ..	...	5,612
Meiktila ... ..	6,989	3,180
Yaméthin ... ..	844	1,716
Panmāng ... ..	8,450	1,809
Total Eastern Division ... ..	11,288	12,267
Total Upper Burma ... ..	1,71,064	98,858*

\* Even at Rs. 98,858, this item appears a large one.



191. The revenue under the head of Rubies fell from Rs. 5,698 to Rs. 7,069 in 1890-91. The receipts represent the duty at the rate of 30 per cent. levied on stones sent to Mandalay for sale.

Ruby Mines.

192. The jade license in Bhamo realized Rs. 55,500, being an increase of Rs. 3,000 over the receipts of the previous year. This increase is due to competition on the part of the Yunnanese, who were desirous of retaining the trade in their hands. The Financial Commissioner believes that this branch of revenue is capable of expansion.

Jade stone.

193. The total income from tributes was Rs. 69,610 as against Rs. 61,886 in 1889-90. The tribute from the Momeik Sawbwa credited to the Ruby Mines district remained unchanged at Rs. 13,000. The Wuntho Sawbwa paid in his tribute of Rs. 50,310 to the Deputy Commissioner, Katha, before his flight. In the previous year the amount paid was Rs. 43,326.

Tributes.

In the Upper Chindwin a sum of Rs. 450 was realized against Rs. 400 in 1889-90. In the year of report an expedition was sent to the Chin Hills under Lieutenant Rainey and a sum of Rs. 690 was secured as tribute from the Chiefs and credited to the Pakòkku district. The tributes realized in Kyaukse and Pyinmana remained unchanged at Rs. 5,000 and Rs. 160 respectively.

194. During the past year the Yenangyaung and Minbu oil-fields were surveyed and demarcated into blocks of one square mile by local agency. Two square miles of the Yenankyat tract was also brought under survey. The total area surveyed was 112.64 square miles—

Petroleum.

					Sqr. miles.
Yenangyaung	...	...	...	...	90 15
Minbu	...	...	...	...	20 15
Yenankyat	...	...	...	...	2 84

The expenditure incurred in these surveys amounted to Rs. 36,303. Rules for granting leases of these demarcated blocks have been sanctioned by the Government of India, and concessions for winning oil have been made to several applicants. The past year closed the monopoly which was granted to the Burma Oil Company, Limited, for the right to purchase oil from the twinzas. The twinzas are now with the sanction of the Government of India permitted to sell to whomsoever they please. Rules defining the rights of the twinzayos and twinzas and the method on which these rights are to be exercised are now being made in supersession of those of October 1890.

The total output of oil in Magwe on which a royalty was levied was 9,918,360 viss and the revenue thereon Rs. 54,373 as compared with Rs. 36,863 in the year 1889-90. In Pakòkku a small sum of Rs. 1,128 was realized as against Rs. 1,245 in the previous year.

195. The income from other sources amounted to Rs. 1,16,284 as against Rs. 1,07,904 in 1889-90. The following tabular statement gives the details under each separate minor head by divisions :—

	NORTHERN DIVISION.		CENTRAL DIVISION.		SOUTHERN DIVISION.		IRRAWADDY DIVISION.		EASTERN DIVISION.		TOTAL UPPER BURMA.	
	1889-90.	1890-91.	1889-90.	1890-91.	1889-90.	1890-91.	1889-90.	1890-91.	1889-90.	1890-91.	1889-90.	1890-91.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Ferries ...	1,068	11,967	11,534	8,912	12,610	14,895	...	...	4,568	3,397	30,980	38,606
Fines and forfeitures ...	...	2,389	7,225	5,822	465	1,235	...	...	290	410	7,980	9,856
Lime kilns ...	80	30	1,975	1,770	...	...	...	...	...	...	2,005	1,800
Fruit-tree tax ...	92	100	1,414	2,399	9,744	...	...	...	10,755	10,511	22,005	12,930
Waste land. Sale of ...	809	366	...	...	...	...	...	...	680	105	1,489	471
Record-room receipts ...	...	9	...	5	...	...	...	...	...	...	...	8
Interest ...	...	975	...	547	937	1,478	...	...	1,715	1,548	2,652	4,546
Land ...	1,801	86	...	1,247	...	1,000	...	...	100	2,898	1,401	5,169
Durbar ...	672	793	...	112	...	...	...	...	...	...	672	905
Lead ...	1,726	400	...	...	...	...	...	...	...	431	1,736	821
Toddy trees ...	...	...	6	4	284	...	...	...	...	...	289	4
Brick field ...	...	...	...	90	...	...	...	...	...	...	...	90
Sand banks ...	...	...	...	...	...	...	523	611	...	...	523	611
Thetke ...	...	...	...	...	...	...	729	1,165	...	...	729	1,165
Strand bank ...	...	...	...	...	273	148	...	...	...	...	273	148
Soap stone ...	...	...	...	...	1,610	2,808	...	...	...	...	1,610	2,808
Rent ...	...	...	...	...	...	...	...	...	58	299	52	299
Cutch license ...	...	...	...	...	...	...	...	...	1,520	...	...	1,520
Plough tax ...	...	...	...	...	...	...	...	...	6,905	10,340	6,905	10,340
Miscellaneous ...	4,157	13,213	...	...	...	...	22,242	10,852	14	2	26,418	24,107
Total ...	10,755	90,815	22,453	20,848	26,123	2,004	23,494	12,738	25,079	31,899	1,07,904	1,16,284

In the Thayetmyo district a sum of Rs. 10,952 is shown under "Miscellaneous." This item is capable of subdivision. The plough tax in the Pyinmana district is properly land revenue and should be shown as such in future reports.

No explanation has been given of the reasons which led to the withdrawal of the fruit-tree tax in the Southern Division. In Myingyan the income from this source alone in 1889-90 was Rs. 9,348.

#### AGRICULTURAL ADVANCES.

196. A sum of Rs. 1,45,328 was advanced in Upper Burma bearing interest at 6½ per cent. per annum. The loans were taken up in every district in Upper Burma excepting Mandalay, Lower Chindwin, Kyaukse, Meiktila, and Pyinmana. The interest collected and paid into the treasury amounted to Rs. 4,546 against Rs. 2,652 in 1889-90.

197. During the year Rs. 2,200 were advanced to cultivators in Bhamo. In Katha Rs. 21,423 were advanced during the year, and of the principal Rs. 4,933 were recovered by the 31st March 1891. A sum of Rs. 159 was also realized as interest during the year. In Shwebo a sum of Rs. 127 outstanding in 1889-90 was realized during the year under report: and further advances amounting to Rs. 21,550 were made. Of this Rs. 11,210 were recovered together with Rs. 814 as interest during the year. This is the fourth year in which advances were made in the Ruby Mines. The first loan was for Rs. 700, and subsequently a further sum of Rs. 450 was advanced.

198. A loan of Rs. 500 made in the year 1889-90 in Ye-u is still outstanding. During the year under report Rs. 4,520 were advanced and as yet neither interest nor any portion of the loan has been repaid. There was a sum of Rs. 316-0-1 outstanding in Sagaing at the close of 1889-90. This was on account of advances made in 1888-89. Steps are being taken to realize the amount. In 1890-91 Rs. 8,900 were advanced for the purchase of cattle, and by the 31st March 1891 Rs. 2,612-8-0 had been recovered. The whole of the balance has since been realized. The interest realized is not traceable in the returns submitted by the Deputy Commissioner. In the Upper Chindwin district loans to the extent of Rs. 12,990 were made to cultivators who had suffered severely from loss of cattle by disease. It is said that the experiment has been a great success, and has offered great relief to the people. A portion of the loan, namely, Rs. 3,346, was repaid with Rs. 547 as interest during the year.

199. The loan of Rs. 2,350 made in the Myingyan district in 1889-90 was repaid in 1890-91. During the latter year a sum of Rs. 4,950 was advanced; Rs. 93 were realized as interest. Of the sum of Rs. 9,900 outstanding in Pakokku Rs. 7,450 were recovered during the year, and a further loan of Rs. 10,000 was made. Rupees 494 were realized as interest in 1890-91. In Minbu Rs. 7,000 were advanced in 1889-90. Of this amount a sum of Rs. 425 was unpaid on the 31st March 1890. A fresh sum of Rs. 10,000 was advanced and this with the outstanding balance of Rs. 425 was recovered during the year. The interest amounted to Rs. 557. In the previous year it was Rs. 159. In Magwe, owing to the ravages of cattle-disease, a large sum of money was advanced to cultivators. In 1889-90 Rs. 23,700 had been advanced. The whole of this amount with the exception of Rs. 4,850-2-0 was repaid. It is believed that this outstanding with the exception of Rs. 140 will be recovered. In the year of report a further loan of Rs. 26,220 was made. Of this Rs. 11,872-8-0 were realized during the year with interest amounting to Rs. 334 against Rs. 772 in the preceding year.

200. On the 31st March 1890 there was an outstanding of Rs. 54 in Yamethin. This amount has been written off as irrecoverable. Advances to the extent of Rs. 19,630 were made in 1890-91, of which Rs. 11,790, with Rs. 531 as interest, were realized during the year. Of the balance of Rs. 7,894 outstanding Rs. 2,440 have since been recovered and the repayment of the remainder has with the

sanction of the Financial Commissioner, been postponed to another year, fresh bonds being executed.

In Pyinmana a sum of Rs. 37,000 was left unpaid on the 31st March 1890. By the 30th June following Rs. 31,790 with interest amounting to Rs. 1,017 were recovered. The balance has been allowed to stand over till the 31st March 1892.

201. A small advance of Rs. 1,795 was made to cultivators in the Upper Burma portion of this district. By the 31st March 1891 a moiety of the loan was repaid and the balance has since been recovered in full. No credit in the shape of interest can be traced in the returns submitted by the Deputy Commissioner. It is believed that the amount realized has been included under "Miscellaneous." The Deputy Commissioner should in future show the amount realized as interest under a distinct head in his statement of miscellaneous revenue.

202. The Financial Commissioner is of opinion that the Government cannot have a better investment than in annual loans to agriculturalists in Upper Burma. He would like to see 5 lakhs instead of 2 lakhs advanced annually. The Government will, Mr. Smeaton hopes, substitute a moderate share of the produce of all cultivated land for the present thathameda on the cultivating classes. This conversion will be advantageous to both parties, will ensure a fair incidence of taxation, and will give the state a very direct interest in increasing the quantity and improving the quality of the produce of the land. Advances made by the Government would then literally be subsidies paid by the sleeping partner to the working partner in a common concern.

#### GRANTS OF WASTE LANDS.

203. No grants of land for cultivation were made in any district in the Northern Division except Mandalay, where 225 pottas were issued. The area of the grants made and the exemption periods are not stated.

204. Six grants of land are entered as having been issued in the Sagaing district aggregating 187 acres. Of this 88 acres were granted to 22 men revenue free for one year and the rest at reduced rates for one or more years, and at full rates thereafter. The largest period for which privilege rates were sanctioned was five years. No other grants were made in this division.

205. In Pakòkku no formal grants of lands were made by thugyis. Permission was given to 40 persons to take 158 acres of kyun land on condition of their being exempted from payment of rent for three years, and a grant of 12 acres of land covered with jungle and trees was made with a period of exemption for five years to another applicant. In the Minbu district two grants of land measuring 3 acres 12 annas 8 pies and 16 acres 8 annas 1 pie respectively were granted with exemptions for five years. The grantees are both Natives of India. In Magwe a grant of 55.06 acres with exemption for three years was granted for a stock farm. Proposals for forming a Chin colony were made by the Deputy Commissioner, Magwe, and grants of land measuring 1,698 acres have since been made to 93 families with exemption for 9 years. The Chins are a peaceable, industrious people, and are reported to be model cultivators.

206. In the Kyaukse district 3,040.92 acres of waste land were granted for cultivation. In Meiktila a single grant of 20 acres was made to the Myoók and Myothugyi of Pindale Maung Lat by order of the Government of India. This land originally belonged to Maung Lat's father and was confiscated by the Burmese Government owing to his complicity in the rebellion headed by the Myingôn Prince in 1866. In Yamèthin, one grant of 260.75 acres with 6 years' exemption and three grants aggregating 66.55 acres with periods of exemption averaging 3 years were made for cultivation. No grants were issued in Pyinmana.



## SURVEY AND SETTLEMENT.

207. One Cadastral Survey Party (No. 3) of the Government of India was working in Upper Burma during the year. Having completed the survey of the Kyaukse district and of 563 square miles of the Meiktila district, the party was transferred to Mandalay and Sagaing. By the end of June 1891 the traverse survey in advance of 714 square miles in Sagaing had been finished, and the cadastral survey of the Mandalay district (584 square miles) had been completed.

208. Special holding surveys of State lands were carried on in the marginally noted districts under the superintendence of Mr. Gibson. Towards the end of the year the scattered parties were amalgamated into two and were set to survey cadastrally on the basis of a theodolite traverse the irrigated and Royal land in the Shwebo and Yamèthin districts. A full account of these surveys is given in the report of the Director of the Department of Land Records and Agriculture and in Mr. Gibson's report, which is appended thereto.

209. During the year the cadastral survey of the Kyaukse district was completed and the maps and area statements made over to the Settlement Officer, Mr. Westlake. There are 500 kwins in the district with an area of 600 square miles, and by the end of the field season the whole of the field-work of the settlement, crop-cutting, holding marking, crop and irrigation classification, and the various statistical inquiries had been completed.

The Settlement Officer and Assistant Settlement Officer have completed their kwin inspections and the former is now engaged in drawing up assessment proposals on the basis of a fixed share of the gross produce of the land. It has not yet been decided what proportion of the produce is to be taken as the Government share. The Financial Commissioner has therefore directed that proposals should be submitted showing the revenue obtainable at shares of produce varying from one-fourth to one-eighth. The Settlement Officer has not yet submitted his report and Mr. Smeaton found his work backward in the beginning of August. The Commissioner reports that he is not satisfied with the progress made and anticipates delay. Mr. Westlake has had ample time and assistance and there is no excuse for delay.

210. No surveys were undertaken in the Bhamo district. In Shwebo 18,421 acres of State and irrigated land were measured at a cost of Rs. 3,733 by the special establishment maintained in the district. In Katha 3,696 acres of State land were surveyed. The total area surveyed up to date in that district is 8,000 acres. In the Ruby Mines district only 220 acres of State land were measured. In the Sagaing district in addition to the holding surveys conducted under the superintendence of Mr. Gibson 14,169 acres of State land were measured by the District Surveyor. In the Lower Chindwin district it is reported that the survey of State lands and fisheries was completed during the year by the district staff. The area brought under survey in that district was:—

State land	...	...	...	...	...	Acres.
Fisheries	...	...	...	...	...	2,208.29
						1,000.08
				Total	...	3,208.37

In the Upper Chindwin the District Surveyor was engaged in the measurement of State lands, but the amount of work done is not reported. It was very small. The result of the surveys in Myingyan is as follows:—

Kyun land (State)	...	...	...	...	...	Acres.
Other State land	...	...	...	...	...	10,921½
						1,641
				Total	...	12,562½

This measurement exceeds the area estimated on which revenue is assessed by 3,359 acres.

In the Pakôkku district the work was carried on by a special party under Mr. Gibson, and the total area surveyed was 22,901 acres at a cost of Rs. 4,279. The party was transferred before the work was quite completed. A special survey party employed in the Minbu district measured 61,810 acres in 1889-90 and 5,451 acres in 1890-91. The cost of the survey was Rs. 3,724 in 1890-91. The party was withdrawn in April. In addition to the area mentioned above 3,283 acres of State land, chiefly thugyisa, were measured by the local District Surveyors.

The total area brought under survey in the Magwe district was 11,010 acres, at a total expenditure of Rs. 2,217. Of this 5,899.25 acres were surveyed by special staff under the orders of Mr. Gibson, and 5,111.74 acres by the District Surveyor. No survey work was undertaken in the Upper Burma portion of the Thayetmyo district. The work done by the District Surveyors in the Eastern Division is not specifically reported.

211. The District Officers of all ranks have with one or two exceptions worked well during the year. The Revenue Administration in Upper Burma, in respect of State land and the thathameda, is very different to that of Lower Burma; and the peculiar system in each of these branches is difficult to work efficiently.

The revenue problem in Upper Burma can hardly be satisfactorily solved until all cultivated land is brought under assessment according to its productiveness. Cadastral surveys are being pushed on, and meanwhile a method of *ad interim* assessment of the land is being worked out.

By order,

RANGOON :  
The 5th November 1891. }

W. F. NOYCE,  
Secretary to the Financial Commissioner.

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

## PART II.

Note by the Commissioner of Pegu on the Revenue Administration Reports of the Districts of his Division.

### RANGOON TOWN.

THE actual area under rice cultivation in the year of report was 1,207 acres or an increase of 4 acres as compared with the previous year. The area of "all other lands" decreased from 2,812 to 2,808 acres. The area of suburban lands was 2,537 acres as against 2,539. It is probable that some of the garden land will be affected when the reclamation scheme is brought into force. The total area of land assessed was 4,015 acres and the revenue realized Rs. 10,910 as compared with Rs. 10,915 in the previous year. Land-rate in lieu of capitation-tax amounted to Rs. 3,185 as against Rs. 2,625.

Proposals for the appointment of income-tax thugyis have been submitted, and there can be no doubt that a division of labour in this respect is very desirable. The town thugyis have quite enough to do to look after the land revenue.

### HANTHAWADDY.

THE rainfall from May to November inclusive during 1890 was more than double that of the year 1889. No ill-effects were experienced, but if the rainfall was proportionately in excess in the north of Burma the abnormal rises in the Irrawaddy river may, perhaps, be in a measure accounted for. There was a natural increase of 8,844 acres of paddy cultivation. Cattle-disease was slight in comparison to other parts of Burma, the number of deaths in the Hanthawaddy district being 1,979.

The highest price realized for paddy was Rs. 103. On the whole the prices were good.

A considerable area of land is apparently changing hands and being taken over by money-lenders. The area under mortgage is not, however, excessive in comparison to the area cultivated.

The suggestion made by the Deputy Commissioner last year in regard to printing directions requiring that a report of transfers on the book of the tax receipts is deserving of consideration.

The grazing-grounds of the district appear to meet all requirements.

The total area assessed was 508,671 acres and the gross demand on account of land revenue amounted to Rs. 10,91,134 as compared with Rs. 10,83,928 in the previous year.

The total sum for realization inclusive of an arrear balance of Rs. 38,125 was Rs. 11,29,259, of which Rs. 42,994 was remitted. The balance shown as outstanding at the close of the year was Rs. 65,767. This is explained as due to delay in the preparation of remission statements.

Unusual destruction to crops was caused by the flooding of the Irrawaddy river, and remissions recommended amounted to Rs. 71,458. But of this, sanction to remission of Rs. 42,588-13-0 only was received by the close of the year. Deducting the remissions applied for and subsequently sanctioned the amount for collection on the 1st April was Rs. 22,907 and which shows an improvement in comparison with the collections of the year 1889-90.

The area of fallow land increased, being 44,252 acres as against 37,265 acres. There was no special reason for the increase of fallow.

The number of persons assessed to capitation-tax increased from 58,750 to 59,242 and the demand from Rs. 2,46,079 to Rs. 2,49,444. The total number of processes issued was 218, of which 86 were warrants. There was a decrease in the amount of remissions.

Fishery revenue shows a falling off of Rs. 3,907 as compared with the revenue of the previous year. The decrease occurred under all heads. One cause of the falling off is accounted for by the issue of



licenses to fishermen living in Rangoon by the Deputy Commissioner, Rangoon Town district, whereas in previous years the Deputy Commissioner, Hanthawaddy, issued such licenses. The amount realized by the Deputy Commissioner, Rangoon Town, was Rs. 505.

The salt revenue declined considerably. This is attributed to the enhancement of the rate of composition. Large importations of foreign salt doubtless contributed towards causing a decline in the industry. It is satisfactory to find that no persons were imprisoned during the year on account of revenue demand.

The number of thugyis remained the same as in the previous year. The average commission paid to thugyis was Rs. 1,681. The Deputy Commissioner reports that thugyis performed their work "with praiseworthy promptitude." Considering the duties imposed by the census, and the extra work entailed by the very large number of applications for remission of land revenue, I concur in the opinion expressed by the Deputy Commissioner that thugyis generally did their work well.

The Akunwun Maung Shaung carried out his duties in a very satisfactory manner. The Extra Assistant Commissioner and Myoôks generally also gave satisfaction. Mr. Rice, Myoôk of Hmawbi, is young and inexperienced, but may improve. The Revenue Office was inspected by me during the year, and was found in good order, all the prescribed registers being maintained.

#### PEGU.

Revenue demand. The gross demand on account of land revenue increased by Rs. 26,941. The total area assessed was 787,077 acres and the gross demand Rs. 14,60,499. There was a considerable increase in the area of fallow land. Remissions amounted to Rs. 106 only.

The outstanding balance on the 31st March was Rs. 27,976.

Capitation-tax. Capitation-tax shows an increase of Rs. 3,155, the demand being Rs. 2,86,986.

Fishery revenue decreased by Rs. 1,395. Of the total demand Rs. 62,320 the sum of Rs. 8,098 was outstanding at the close of the year. This was, however, chiefly on account of instalments falling due in April.

Coercive processes. Coercive processes fell from 613 to 610. No persons were imprisoned.

Commission paid to Thugyis. The amount of commission paid was Rs. 79,662. This seems a large sum, but then the revenue demand was large.

Akunwun. The Akunwun Maung Po Kè is well reported on, and appears to have worked hard and intelligently. Extra Assistant Commissioners and Myoôks carried on their work satisfactorily. Thugyis generally also worked well. The district was comparatively free from cattle-disease.

#### THARRAWADDY.

Assessed area. The area assessed to land revenue shows an increase of 8,140 acres over that of the previous year, and an increase in revenue of Rs. 17,356. The actual outstandings at the close of the year were Rs. 2,170, after allowing for remissions Rs. 6,441 and Rs. 4,287 on account of revenue which became due after the 31st March.

Fallow area. The area of fallow land was considerable. The young paddy suffered severely and was completely destroyed in parts, owing to the flooding of the Irrawaddy river.

Grants. The area of land granted and leased during the year decreased largely. It seems that there is but little cultivable land left in the district.

Capitation-tax. Capitation-tax increased by Rs. 17,825, while remissions decreased from Rs. 8,656 to Rs. 2,874. The whole of the demand was realized during the year.

Fishery. The fishery revenue shows an increase as compared with 1889-90, and a very marked increase as compared with 1887-88. It is to be feared that some fisheries realized sums in excess of their real value. Most of the fisheries have been leased for five years. The question of long leases is now under consideration. Some officers are in favour of such, while others hold an opposite view. Certainly under ordinary circumstances, if a man holds a long lease, he will, as a rule, do something to improve his fishery, whereas with a short lease the most is made out of the fishery within the shortest time possible and more often than not to the detriment or ruin thereof. As long as too high a price is not paid leases should run for a time

sufficient to induce the lessee to take an interest in preserving the fishery, and so ensuring increased returns year by year, until the expiration of the lease, instead of swallowing up the unearned increment in one short year. There was a marked decrease on the numbers of coercive processes issued for the recovery of revenue, the figures being 354 against 1,283 in the previous year. It is also satisfactory to find that no one was committed to jail for failure to pay revenue. Advances to agriculturists amounted to Rs. 6,000 and the people seem to have much appreciated the loans. The advances have for the most part been recovered, there being a balance of Rs. 550. An extension of one year has been given for the payment of this sum.

Suits between landlords and tenants. The number of civil suits between landlords and tenants has increased, but still the number of suits is not large.

The Subdivisional and Township Officers appear to have given satisfaction in the performance of their revenue duties, but Maung Tha Tun Aung has not been as active as he should have been.

The district remained quiet for the first 10 months of the year under report, but unfortunately bursts of violent crime then occurred. They were, however, successfully suppressed as they took place. General remarks. There is a considerable element of lawlessness always present in the Tharrawaddy district and which necessitates constant and careful watching.

#### PROME.

THE total area assessed to land revenue was 814,215 acres. The gross demand decreased by Rs. 7,594; a large area of land was left fallow, and to this is ascribed the cause of decrease. Assessed area.

At the close of the year the uncollected balance was Rs. 14,402 as compared with Rs. 41,291 at the close of the year 1889-90, and Rs. 46,438 at the close of the year 1888-89. Balance.

The gross demand of capitation-tax shows a decrease of Rs. 2,085. This is probably due in a great measure to the falling off of the catch-boiling industry, consequent on the denudation of the catch forests. Capitation-tax.

Upper Burmans hitherto have resorted in large numbers to the Prome district for the purpose of manufacturing catch.

The outstandings on account of capitation-tax were Rs. 168 as against Rs. 2,556 on the 31st March 1890.

Land-rate. Land-rate in lieu of capitation-tax showed an increase of Rs. 302. This tax is only levied in Prome town.

Fishery. Fishery revenue amounted to Rs. 20,496. There were no outstandings or remissions.

Commission paid to thugyis in this district is by no means excessive. The Akunwun Maung Po Pè is new to the district and to the work. He has worked well and given satisfaction. Commission paid to thugyis.

Considering that there were no less than six successive Deputy Commissioners during the year of review, and that the census occupied the time of Revenue Officers to a great extent, I would submit that General remarks.

the results of revenue administration are creditable to the officers directly concerned, and that they compare favourably with previous years.

The Revenue office and Record-room were inspected by me during the year, and were found in order.

Remarks by the Commissioner of Irrawaddy on the Revenue Administration Reports of the Districts of his Division.

#### CALAMITIES.

THE usual increase in the area actually cropped was less this year in consequence of the severity of the floods which prevailed throughout the valley of the Irrawaddy. Thongwa.

#### PRICES.

In connection with the paddy trade, the large advances amounting to some seven or eight lakhs which are annually made by the Bassein merchants should be noticed. Bassein.

These advances are made before the commencement of harvesting season in order to secure supplies of paddy. They are taken up by boat-owners and traders who with this money purchase much of the paddy which is sold by the poorer cultivators early in the season, in order to meet the revenue demand; when those advances are made in Government currency notes, instead of in silver, the occupation of the river dacoit will cease.

\* \* \* \* \*

The most important fluctuation in prices was the abnormal fall in the price of paddy which occurred during the monsoon, and was occasioned by a sudden rise in the exchange value of the rupee and by the poor quality of the crop resulting from the February rains.

Thongwa.

#### CATTLE.

The year under report has been marked by a most disastrous outbreak of cattle disease. Mortality began to increase in January 1890, and reached the climax in June, during which month over 4 per cent. of the total number of cattle in the district died.

Bassein.

From August 1889 to July 1890, that is to say, for the 12 months after the previous stock was taken, the mortality was 24,827 head, or nearly 18 per cent. of the total number alive during the ploughing season of 1889. In all probability, however, the mortality was really much heavier than this; for cattle have decreased by 36,909 head or over 25 per cent. I am satisfied that the extent of the cattle-disease in Bassein has been underestimated in the report of the Veterinary Instructor.

\* \* \* \* \*

That mortality was severe amongst the cattle is an undoubted fact, but it is scarcely borne out by the district figures; 3,829 deaths were recorded, which is less than 5 per cent. of the total number of animals in the district. I am afraid that sufficient care was not taken in collecting and registering statistics of the mortality among cattle in unsettled circles. The settlement figures, which are probably fairly accurate, give a much higher annual number of deaths than this.

Thongwa.

#### AGRICULTURE.

Although the rainfall was as a rule evenly distributed and seasonable, there were tracts in the southern portions of the district where the ripening showers of October and November were a partial failure.

Thongwa.

In parts of Dedaye the high spring tides at the time of harvest did some damage in the low-lying kwins, while the showers which fell during the threshing operations affected certain areas of limited extent.

Considering that these showers are of almost annual occurrence it is an extraordinary thing that the cultivator, year after year, will go on taking no precautions against them.

#### FALLOW AREA.

Although the large increase in fallow area is not surprising it is not clear what steps were taken to check the assessment of this land. I know that Township Officers have not been employed as much as they should have been to report on cases falling under Rule 87, and that fallow assessments have been for the most part based on the reports of thugyis' assistants subject only to the general check of whether the land has been cropped or not. It must be remembered that this concession is a very valuable one to the cultivator and that with unscrupulous thugyis it is liable to abuse.

Bassein.

It would be interesting to get some statistics of the area ploughed by manual labour for if this is largely increasing it would show that the people are in a bad way. Paddy can scarcely be profitably cultivated for sale with manual tillage, so that such a state of things might denote a necessity for assisting the cultivator with agricultural advances. I have myself met several instances in which tenants cultivated rice-lands without cattle. If this continues advances for the purchase of cattle may be necessary.

#### LAND REVENUE-ROLLS.

The settlement figures for some of the circles settled last year show that the thugyis are careless in measuring, not only new grants, but also assessed land. It is also noticeable that the greatest errors are due to the undermeasurement of gardens.

Thongwa.

As is pointed out by the Deputy Commissioner the dilatoriness of the thugyis in submitting their revenue-rolls is very unsatisfactory, and compares very unfavourably with other districts, where the work undertaken by the thugyis in connection with census work was at least as heavy as in Thayetmyo.

Thayetmyo.



## SURVEYS, &amp;c.

About 8,000 square miles have been cadastrally surveyed, and of this 709 square miles were brought under supplementary survey during the year.

Thongwa.

## LAND RECORDS.

Taken as a whole, the Thongwa thugyis have not done badly; they have paid in their revenue with punctuality and have worked well in other ways.

Thongwa.

Until, however, the larger circles are subdivided, the thugyis cannot be expected to be in touch with their people and to have a thorough knowledge of their charges. Most of them too are handsomely and some are extravagantly paid, while the holdings being large, and the cultivators docile and prosperous, difficulties and expenses of collection are small.

The subdivision of the circles can, without doubt, be effected without increasing the cost to Government of collection, and sooner this is done the better.

## TRANSFER OF LAND.

The area of land returned as under mortgage has considerably increased this year, and considering the severity of the cattle-disease this was to be expected.

Bassein.

The prices given for land sold and mortgaged appear small, but this is to be expected, as much of the land which changes hands is only partially cleared and cultivated.

Thongwa.

I fear, however, that the figures for "amount of purchase money" are not trustworthy, for it is surprising that this year the total amount paid should be exactly ten times the area, while last year it was exactly four times the area sold.

The area of land mortgaged during the year was 3,987 acres and not 10,167, as shown by the Deputy Commissioner; the latter is the figure for the total area under mortgage. The amount for which land is mortgaged is high, because it is better land than much of that which changes hands by sale, and also because the security furnished often includes cattle and houses besides the land itself.

Henzada.

The selling and mortgaging values of land are very high, being Rs. 78 and Rs. 50 per acre respectively. The average rental of over Rs. 12 is also high, but is only one-sixth of the selling price, while in the settled parts of Thongwa it has been found to be one-third.

Thayotmyo.

## TENANT OCCUPANCY.

The incidence per acre of rents paid slightly increased during the year, as did also the total area rented. In comparing the figures with those of last year, it must be remembered that Lemyethna has now been excluded. There seems some mistake in the Deputy Commissioner's note to the effect that land is sublet in 3,102 cases. As a rule the tenant works the land himself, or before the working season returns it to the landlord who makes other arrangements. It should be remembered that tenants' rents vary according to the produce, as they are mostly paid in kind a tenth of the actual outturn on the threshing floor.

Bassein.

The figures given show the area rented as being only 18 per cent. of the total area under rice cultivation. This is certainly too low, for in the northern part of the district it has been shown (on settlement) to be 28 per cent; while much of the land in other parts is also rented.

Thongwa.

The incidence per acre of the rents as given is probably fairly correct and is nowhere high. Grant land under exemption is often worked without rent, the tenant, as consideration, undertaking to bring it into thorough working order.

The Deputy Commissioner's remarks about the condition of tenants and the tendency of the richer classes to take up agriculture and abandon trade are interesting and coming from an officer of experience are distinctly valuable.

Henzada.

## SALT REVENUE.

Salt-workers, finding that with higher prices obtainable for salt they were able to make some profit in 1889-90, this year increased the scale of their operations.

Bassein.

The rates levied on certain pots remained at Rs. 20, but the number of pots increased from 1,492 to 2,858, causing the revenue to increase from Rs. 29,840 to Rs. 47,060.

The suggestion of the Deputy Commissioner for the working of salt in the Ôkpo township appears unobjectionable, provided the rate of composition paid approximates to that laid down in the rules.

Henzada.

#### MISCELLANEOUS.

As noted in the Deputy Commissioner's report the closing of the Thambyadaing channel, through which the Ngawun river issues from the Irrawaddy, has seriously affected the trade of the district. Communications with Henzada can only be carried on overland or by boat in the dry season, and steamers do not go above Ngathainggyaung. The shoaling of the river shuts off much of the paddy of Lemyethna and Chaukywa which used to find its way to Bassein during the dry season.

If something could be done to make the channel navigable, it would be distinctly advantageous to Bassein, and if this cannot be done, some scheme for improving overland communications would be worthy of consideration. The cost of carriage from the north of Ngathainggyaung to Rangoon is Rs. 7 a hundred baskets, more than the cost would be to Bassein were the Ngawun river navigable all the year round.

\* \* \* \* \*

Thôngwa and its rapidly increasing population has enjoyed a year of peace and prosperity; the Karens are showing the way to the Burmans in the matter of increased home comforts and an improved standard of living.

Thôngwa.

#### LAND REVENUE DEMAND.

Remarks by the Deputy Commissioner, Akyab.

					Acres.
The total area assessed in the year of report was	...	...	...	...	574,569
And in 1889-90	...	...	...	...	561,735
				Increase	12,834
					Rs.
The gross demand of the year was	...	...	...	...	9,86,182
Remission	...	...	...	...	Nil
				Net demand	9,86,182
Against the net demand of 1889-90	...	...	...	...	9,54,154
The outstandings of 1889-90 were	...	...	...	...	2,97,158
Remissions	...	...	...	...	45
				Net outstandings of 1889-90	2,97,113

\* \* \* \* \*

There has been an increase of 12,834 acres in the area assessed. This increase is due to the extension of cultivation in certain circles, to the expiry in the year of report of exemption periods on potta grants issued in previous years, and to the assessment of revenue on two grants (made under the Waste Land Grants Rules) which become assessable during the year of report.

With the increase in the area the revenue has also increased proportionately. The enhancement of rates on certain grants in accordance with the terms of the leases and the assessment of revenue of two grants for the first time in the year of report, also helped to increase the revenue.

Remarks by the Deputy Commissioner, Kyaukpyu.

The land revenue demand for the year was Rs. 1,62,162 as compared with Rs. 1,61,860 last year, showing an increase of Rs. 302. This is the first year since 1886-87 in which the demand has not fallen.

\* \* \* \* \*

The falling off of paddy-land cultivation is chiefly due, I fancy, to emigration and persons taking to taungya-cultivation; salt-water inundations have ruined many men, and the people would seem to prefer ruin to being under the necessity of working. My predecessor, Mr. Cronin, during his tour in the inundated districts of Myebôn, saw many cases in which a slight embankment would have saved the crops and rendered the land cultivable in future years. The erecting of these bunds would in any other country in the world be deemed merely good husbandry, and the man who neglected this necessary work would be told that he had himself to blame for the loss of his crops. In Kyaukpyu, however, people

are above working if they can help it. They look to Government to do everything. It is not surprising that they are poor. The increase of taungya calls for no explanation. As paddy-land is thrown out of cultivation of course the hills are resorted to. The tendency in former years was the other way, and people were reported as leaving their taungyas and taking to the plains.

Both Myebôn and An townships want good officers in charge of them who would influence the people, make them work, and show them how. Maung Mè seems to have done a lot of good while at An. The rest of the Myoôks appear to me to take little or no interest in any part of their work, except police, and their interest in it is chiefly marked by their quarrels with the police officers.

The area assessed at fallow rates is 2,531 acres as against 3,327 acres last year. This accounts for the increase in land revenue. If the bunding was carried on in Myebôn, and a really energetic officer placed there to stir the people and the thugyis up, there is no reason why the Financial Commissioner's forebodings of last year, anent the retrograde state of the district, should not be falsified. This district has been very badly treated of late and it is at present insufficiently officered. A few more officers and a grant of money for improvements in roads, &c., with a steam-launch to tour in, and the district might be vastly improved. As it is it pays twice as much revenue as other districts which are better treated in the matter of equipment. The present headquarters, however, are so unhealthy that change of officers are unavoidable, as very few can stand the climate of Kyaukpyu, and the fact of being almost the only white man in the place does not tend to raise the spirits.

One circle alone, Kun chaung, of the Myebôn township, accounts for 304 acres of the decrease in cultivated lands. Part of this decrease is of course in fallow land. Paddy-land in An has increased by 190 acres, which fact may be attributed to the quiet state of the township and to the interest taken by the late Myoôk, Maung Mè, in the welfare of the people.

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Remarks by the Deputy Commissioner, Rangoon Town.

THE total area of land assessed during the year under report was 4,015 acres, but the amount of revenue demand was reduced from Rs. 14,515 in 1889-90 to Rs. 13,310 in 1890-91; of this decrease Rs. 1,200 was on account of the rent (*Creditable to Revenue*) of the jail saw-mills, which, under the terms of the new lease, dated the 6th September 1889, was reduced in the year under report from Rs. 3,600 to Rs. 2,400 per annum. The balance of the reduction, namely, Rs. 5, is accounted for, as under four acres of "all other land" assessed at the rate of Rs. 3 per acre were resumed during the year under report, while there was a corresponding increase of about four acres of paddy land assessed at the rate of Rs. 2 per acre, thus resulting in a net decrease of Rs. 5.

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Remarks by the Deputy Commissioner, Hanthawaddy.

THE total area assessed was 508,671 acres. The demand on account of land revenue for the year amounted to Rs. 10,91,134 as against Rs. 10,83,328 in the previous year.

Added to the arrear balance of Rs. 38,125 from the preceding year, the whole amount for collections came up to Rs. 11,29,259, of which Rs. 42,994 were remitted, leaving a net sum of Rs. 10,86,265 for realization.

Rupees 10,20,498 was collected during the year, leaving a balance of Rs. 65,767 to stand over.

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Remarks by the Deputy Commissioner, Tharrawaddy.

\* \* \* \* \*

The outstanding at the close of the year of report is shown in column 13 of Statement No. XVI as Rs. 12,898. Of this amount Rs. 6,441 was subsequently remitted, and Rs. 4,287 became due after the 31st March, in consequence of the assessment of certain dry-weather crops and the preparation of plus and minus statements. The actual amount uncollected on the 31st March was, therefore, only Rs. 2,170.

Taking into consideration the very heavy work many thugyis had to perform during the past dry weather, i.e., supervision of the new village headmen, the census, and remission cases, I think the result may be said to be creditable to all thugyis and Township Officers.

The increase in the demand was due to *bond fide* extensions of cultivation; 35,504 acres were assessed at fallow rates during the year under report, being a decrease of 1,419 acres. The northern circles of Ledaw, Kubyu, Tapun, and Indaingbu are responsible for most of this. The large area left fallow there is due, as in former years, to the total failure of the rainfall.

In one or two circles west of the Railway line large areas were left fallow, owing to the inability of cultivators to procure seedlings after the August flood. All over the rest of the district many fields are annually left fallow for the usual reasons, i.e., to enable the



land to recover from natural exhaustion, want of cattle, want of time, laziness on the part of the cultivators, &c.

Remarks by the Deputy Commissioner, Thongwa.

The increase in the total land revenue is due to more correct measurements of the land and to grants having come under assessment.

There was a considerable increase in the demand in spite of the floods; and the collections were made with commendable punctuality, although census work threw some additional work on to the Revenue Officers.

Remarks by the Deputy Commissioner, Henzada.

The increase of land revenue is due to the increase of cultivation of waste land for rice and to increase of miscellaneous or kaing cultivation, as also partly to the transfer of Lemyethna township to the Henzada district.

Remarks by the Deputy Commissioner, Thayetmyo.

The area assessed at fallow rates was 13,155 acres against 16,395 acres in the previous year, showing a decrease of 3,240 acres. This decrease is owing to there being a proper distribution of rain. This also accounts for the increase of cultivation.

Remarks by the Commissioner of Tenasserim.

Though the collection work of this year was exceptionally heavy, the balances outstanding were considerably less than those of the previous year or even than those on the 31st March 1889, when they amounted to Rs. 3,63,849 out of a gross demand for collection of Rs. 12,66,540.

*Shwegyin.*—In the Shwegyin district the assessment-rolls were delayed by the dilatoriness of the holding surveyors in both years. But this year they were very slow and some tax receipts for the year 1890-91 could not be issued until the 2nd June 1891.

*Tavoy.*—The collections have somewhat improved, though they are not so good as they should be.

*Merqui.*—There was great delay in the assessment in the Maliwun township; this contributed partly to the backwardness of the collections, but the census had really more to do with it than anything else.

Remarks by the Deputy Commissioner, Amherst.

A large area was left fallow principally in the Martaban and Thaton townships for want of seed for the nurseries. The paddy usually put away for seed was damaged by the sudden rain that fell in January 1890, when the harvest had not been gathered or garnered.

The Deputy Commissioner personally inspected the fallows in the Martaban township and found that in some kwins there was another cause, namely, flood and inundation combined which prevented planting out.

The actual amount to be collected in the year under report as against the previous year is shown below.

TO BE COLLECTED WITHIN THE YEAR 1889-90.			TO BE COLLECTED WITHIN THE YEAR 1890-91.		
Gross demand.	Arrears, 1888-89.	Total.	Gross demand.	Arrears, 1889-90.	Total.
Rs. 7,14,878	Rs. 2,16,278	Rs. 9,30,651	Rs. 7,14,185	Rs. 5,56,761	Rs. 12,70,946

That is, the amount to be collected in 1890-91 was Rs. 12,70,946 as against Rs. 9,30,651 in the previous year, or an increase of Rs. 3,40,295 in the previous year.

\* \* \* \* \*

The total collections of land revenue during the year under report amounted to no less than Rs. 11,54,749, of which Rs. 6,00,452 was for the year 1890-91 and Rs. 5,54,297 for the previous year.

The balance remaining at the close of the year ending 31st March 1891 was Rs. 1,15,851, of which Rs. 1,18,109 was for the year 1890-91 and Rs. 2,242 arrears from the year 1888-89. Of the sum of Rs. 1,18,109 a sum of Rs. 1,08,800 had been collected up to the 10th June 1891, leaving a balance of Rs. 4,309. This balance includes amount recommended for remission, but not yet sanctioned; also a sum of Rs. 1,046 on account of "mayin" or dry-weather paddy in the Sampanago circle, which was not assessed till May 1891.

\* \* \* \* \*

It will thus be seen that the actual amount to be collected in 1890-91 far exceeded the amount to be collected in 1889-90, yet the collections have been more satisfactory than in either of the immediately preceding years 1888-89 or 1889-90.

It would burden this report to describe the difficulty with which the previous year's arrears were collected; indeed had it not been for the previous year's arrears and the census the land revenue for 1890-91 might have been all collected before the 31st March 1891. The arrears for 1888-89 and 1889-90 were heaviest in the Martaban, Gyaing Salween, and Zaya townships. These townships happened to be under three of the oldest and most experienced Township Officers in the district, namely, Extra Assistant Commissioner Maung Gyi, Extra Assistant Commissioner Maung San Ya, and Myoök Maung Sin respectively. Had they exerted themselves in the least degree the outstandings would have been brought in months before. It was only when the Deputy Commissioner visited these townships and took up each case circle by circle that the tide of progress in collections set in.

The people from whom it is most difficult to collect the tax are landowners living in Moulmein town and owning land in the district. As an example as to how these people pay I would cite the case of a rich woman in Moulmein who had Rs. 20,000 out as loans and possessed property valued at Rs. 20,000 more in Moulmein. She owed a sum of Rs. 45 land revenue for 1889-90; for a whole year she evaded payment and only paid up in March 1891 when arrested and brought up before the Deputy Commissioner.

Remarks by the Deputy Commissioner, Shwegyin.

LAST year collections were delayed by the holding survey in Kyaikto subdivision. This year the main cause of delay as a holding survey and a supplementary holding survey in Shwegyin and Pyuntaza subdivisions. The tax tickets for the area surveyed by the holding surveyors were issued only on 2nd June.

Remarks by the Deputy Commissioner, Toangoo.

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All the revenue was collected and paid into treasury before the end of March 1891. This reflects credit on the Akunwun and the Township Officers who worked hard to secure this result.

Remarks by the Deputy Commissioner, Tavoy.

\* \* \* \* \*

With the exception of few Karen thugyis and one or two Burman thugyis the land revenue has been collected and paid in to the treasury punctually.

\* \* \* \* \*

The increase in taungya-cutting is due to many persons taking to taungya-cutting in lieu of paddy cultivation in those parts of the plains that were left fallow.

\* \* \* \* \*

One of the reasons for leaving so much land fallow is that in places it has been continually flooded with salt-water, and its richness has deteriorated.

Remarks by the Deputy Commissioner, Mergui.

\* \* \* \* \*

The preparation of the assessment-rolls was delayed by the active part the thugyis had to take in the census operations. The revenue, with the exception of Maliwun, was all in by May.

#### REMISSIONS AND SUSPENSIONS OF LAND REVENUE.

Remarks by the Deputy Commissioner, Sandoway.

THERE were no remissions asked for or granted for the year of report, neither was any portion of the outstanding amount, Rs. 29,828, brought forward from the previous year remitted during 1890-91.

## Remarks by the Deputy Commissioner, Hanthawaddy.

Out of the demand for the year remissions amounting to Rs. 42,589 were granted on account of floods.

Out of the balance Rs. 38,125 outstanding from the previous year, Rs. 405 was remitted as irrecoverable.

The crops on 263.49 acres of paddy land were destroyed by salt water in the Tamanaing, Tawki, and Zemathaing circles of the Kungyangon township; 177.77 acres by excessive rainfall in the Kawhmu circle of the same township. An excessive and long continued inundation of the Irrawaddy caused more or less complete destruction to a large portion of the crops.

\* \* \* \* \*

Immediately after the 1st December the Township Officers concerned went to the spot and examined the claims. I personally tested portions of the work performed by these officers, using the maps on which they had noted, with a blue pencil mark the fields on which the crops were destroyed and found them correct. The Subdivisional Officer of Insein, within whose subdivision most of the flooded area lay, also personally supervised the work. I can state from observation that the extent of land in respect of which remissions were recommended was not in excess of that on which they were justly due.

\* \* \* \* \*

The Myoök of Hmawbi, who had the statements for six circles to prepare, was a quite inexperienced young Christian Karen, who is apparently posted to this district to be trained in an easy berth, and who proved himself entirely incapable of performing this work expeditiously or accurately. Four or five times the papers had to be returned for amendment, but though eventually very late they were made thoroughly correct at last, a result for which the Akunwun and his head clerk Maung Po We are to be commended.

## Remarks by the Deputy Commissioner, Tharrawaddy.

Of the demand for the year of report, namely, Rs. 5,66,680, a sum of Rs. 16,401 was remitted during the year of report, and Rs. 6,441 has been remitted since the 1st of April and up to the date of writing this report.

The remissions above noted were given principally on account of the heavy Irrawaddy floods, and in a lesser degree on account of the failure of the rainfall in the northern circles of the district. In view of the heavy remissions the best of the thugyis were empowered to inspect and report on the destroyed crops in their respective circles. The work generally was well done and was carefully supervised by the Township and Subdivisional Officers.

\* \* \* \* \*

Perhaps it may not be out of the place to note here the great dislike cultivators have of applying for remission. They would when their whole crop fails much prefer to pay at fallow rates. In the Tharrawaw circle this year, where nearly the whole crop was washed away, a deputation was sent by the cultivators to ask if all might be allowed to pay at fallow rates, instead of being compelled to present a petition for total remission, and to turn out of their villages to show their fields to inquisitive revenue officials.

## Remarks by the Deputy Commissioner, Amherst.

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The remissions granted were principally as will be noticed in the Zaya township, where early planting was prevented by floods and by the presence of water crabs. The cultivators planted late, but the paddy had not grown 18 inches high when the rain suddenly ceased in October, consequently the crop that did not grow up and reach maturity was very poor and yielded little or nothing.

## Remarks by the Deputy Commissioner, Toungoo.

The rains in this district were well distributed, no floods occurred to damage the crops, except in the Kelin circle, where a small area of low-lying cultivation was partially injured.

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

## Remarks by the Deputy Commissioner, Akyab.

The task of collecting revenue is by no means easy in this district, especially in the Naaf township, which is largely populated by Bengalis who evade payment of the tax until extreme measures are resorted to for its recovery.

## Remarks by the Deputy Commissioner, Kyaukpau.

The collections began late as they always do seemingly in Kyaukpau. The census is blamed of course this year. There was no land revenue collected up till 31st March, so



that the outstandings came to the large figure of Rs. 59,292, besides arrears of capitation-tax, land-rate in lieu of capitation-tax, and salt-duty which brought the total balance uncollected up to Rs. 1,18,574. All the land revenue has now been paid in, and I am glad to think that the thugyis are beginning to look up somewhat. The speedy collections of this heavy balance shows that they can work when pressed.

\* \* \* \* \*

The postponement of the collections during 1889-90 and the year before no doubt had a prejudicial effect on the collections of the past year and accounts to some extent for the slowness of the thugyis. They woke, however, when they were shaken up. The census of course did delay the work of collecting the revenue and then there was all the bother and trouble about the salt-tax. I think Township Officers were more to blame than the thugyis. The change of District Officers came at very unlucky times of the year, and when I arrived I found a great deal of pending work in the offices, there having been an interregnum after my predecessors left. Spontaneous effort on the part of the Township Officers in most of the townships was as much to be looked for as it would be on a slave estate. They all want driving except Maung Mè.

Remarks by the Deputy Commissioner, Sandoway.

CONSIDERING the extra strain placed on thugyis during the latter portion of the year by the census operation during the time in which the thugyis were busy with their land revenue assessment-rolls the fact of there being practically no outstandings at the close of the year is, I think, creditable to them.

Remarks by the Deputy Commissioner, Rangoon Town.

THE net demand for the year under report was Rs. 18,810, of which Rs. 18,270 were collected during the year, leaving Rs. 40 uncollected at the close of it. This balance, however, has since been collected.

Remarks by the Deputy Commissioner, Hanthawaddy.

THE collections of land revenue during the year was Rs. 10,20,498 of the net demand including balances, leaving a balance of Rs. 65,767 for collection in the following year. The balance outstanding at the close of the preceding year amounted to Rs. 38,125 only. It is necessary, therefore, to explain what appears to be a falling off in administrative efficiency. Extensive destruction to crops had occurred in 11 circles, owing to an unusual rise in the Irrawaddy river, but owing to delay in the preparation of the remission statements out of a sum of Rs. 71,458-1-0 recommended for remission only Rs. 42,588-18-0 were sanctioned at the end of the year.

1st.—The difference, i.e., the amount recommended for remission, but not sanctioned, went to swell the apparent outstanding balance.

2nd.—The sum actually to be collected after the 31st March was in great part made up of the sums due from those persons who were entitled to partial remission, but the tax tickets which could not be sent out for collection until sanction was obtained for such remission.

Deducting these two items the amount of revenue outstanding at the end of the year only amounted to Rs. 22,907.

\* \* \* \* \*

The rolls of persons liable to capitation-tax were tested by the Township and Subdivisional Officers, all of whom found that there were persons left out who should have been assessed.

Remarks by the Deputy Commissioner, Pegu.

THERE was a little difficulty in collecting the revenue this year owing to showers of rain on the 10th and 12th February and 7th March which caused slight damage to the crops and checked sales. However, the balance of land revenue on the 31st March was brought down to Rs. 27,976 against Rs. 29,878 in the previous year.

\* \* \* \* \*

The delay in completing the collections was to a great extent due to the fact that the orders regarding the rates for three circles in Payagale were not received till late in March. The rapid collection of such heavy revenue shows good work on the part of Thugyis, Township Officers, and Subdivisional Officers, and no small portion of the credit is due to Akun-wun Maung Po Khin.

Remarks by the Deputy Commissioner, Tharrawaddy.

\* \* \* \* \*

Land revenue collections are very easy indeed, and are punctually made generally, but were delayed this year a few days by the census, which came on at a most inconvenient time, inconvenient for land revenue collections.

## Remarks by the Commissioner of Irrawaddy.

THE improvement in collections in Bassein this year was certainly very satisfactory, and shows what can be done when the tax tickets are issued promptly, and the thugyis are kept up to the mark.

## Remarks by the Deputy Commissioner, Henzada.

THERE was no real difficulty in the collection of the revenue and it was punctually paid in.

\* \* \* \* \*

The revenue collections were more promptly realized this year than in any year previous. To all intents and purposes the main portions have been collected by the 31st March. The balance outstanding was mostly for taxes due from men involved in debt whose cases had to be put into Court; and hence the delay, but as that only amounted to Rs. 5,684 out of a demand of Rs. 7,09,655, I think the result was most satisfactory and shows the benefit of having had the lands surveyed, demarcated, and placed under supplementary survey, which makes the work more easy to get through, more accurate and prompt, and more easy to deal with any errors of assessment, and year by year, as the taiksayes get more acquainted with their work and circles the work ought to get done better and better, for of course the difficulty was in making the start.

\* \* \* \* \*

In addition to the advantage from a revenue point of view, the benefit of these maps and registers in dealing with civil cases in disputes for land is inestimable, and very much reduces the labours of a Civil Court in dealing with land cases.

## Remarks by the Deputy Commissioner, Thayetmyo.

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The collections are not difficult, the delay is chiefly owing to the thugyis themselves.

## Remarks by the Deputy Commissioner, Amherst.

\* \* \* \* \*

There was thus a sum of Rs. 1,15,351 outstanding on the 1st April 1891 as against a sum of Rs 5,56,621 outstanding on the 1st April 1890, showing an improvement affected in the collections during the year under report amounting to no less than Rs. 4,41,270.

\* \* \* \* \*

There is thus a great improvement all round in the collection of money during the year under report. The total collections under land revenue during the year shows a large increase of Rs. 8,18,083 up to the end of March last, when compared with those of the previous year.

\* \* \* \* \*

The collection of revenue in this district is difficult in the townships lying close to the town where numerous coercive processes had to be issued.

## Remarks by the Deputy Commissioner, Shwegyin.

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The delay in collecting this was due to the surveys already alluded to. As these were late, the demand could not be ascertained in time.

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Collections have been in general easily made and with punctuality. The only cause of delay was inevitable delay in the issue of land revenue tickets.

## Remarks by the Deputy Commissioner, Mergui.

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The delay in the collection of land revenue is owing to the census operations in this district at the time when thugyis should have been busily engaged in the preparation of their assessment-rolls.

Owing to the ignorance of the people the work of the enumerators had constantly to be checked by the thugyis.

The census work was imperative, and consequently the thugyis were unable to prepare their assessment-rolls till after the census papers had been sent in.

The Revenue Office was also engaged in census work, and therefore the tax tickets were not ready for issue.

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

Remarks by the Deputy Commissioner, Akyab.

At the beginning of the year there were 48 waste land grants, both settled and unsettled; of these 23 were settled grants and 25 unsettled.

One of the 23 settled grants was still under exemption, and 22 were paying revenue at fixed sums, according to the terms of the settlement. One of the 25 unsettled grants was resumed during the year, thus leaving 24 unsettled grants, of which two were under exemption and 22 paying revenue.

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There are two oil settlements in the Borongo island of this district, one of them is owned by Mrs. Savage, and the other, hitherto owned by Mr. Senior, changed hands in the year of report, and is now owned by the South Australian Oil Field Company, Limited.

The crude oil obtained by the South Australian Oil Field Company, Limited, in the year of report was according to returns furnished by that Company 1,175½ maunds, value Rs. 2,655, and the oil obtained by Mrs. Savage was 5,253½ maunds, value Rs. 9,193. No prospecting licenses were issued in the year of report, though fees were paid for one which has not yet been taken out.

Remarks by the Deputy Commissioner, Kyaukpnyu.

THERE are three grants in the district made under the Waste Land Rules, one of them the Pyinpyu man, is assessed to land revenue. It will benefit greatly by the Kyaukpnyu embankment on which a large sum of money was spent this year. The greater part of the land included in the other grants comes under assessment during the year 1891-92. The total area still exempt is 3,373 acres and out of that 2,000 will be assessed during 1891-92

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Mr. Crosbie is here now on behalf of the Borongo Oil Company. This company is the only bar to a tacit ignoring on the part of the oil-mining people of the absurd "300 feet rule" by which no new well can be sunk within 300 feet of any well dug prior to 1880. The rule will lead to litigation and I rather think the Borongo Company will not prove this point. At present the rule operates to prevent the best part of the land being utilized. Prospecting for oil in Cheduba as far as it has gone has proved a failure. Leases were granted to Messrs. Dunlop and McCarren in Minbyin, Kyaukpnyu township.

Remarks by the Deputy Commissioner, Sandoway.

Of the two grants in the district made under the Waste Land Rules, issued before the coming into force of the Burma Land and Revenue Act of 1876, namely, the Mo and Kyaukpnyu grants, the former was resumed by Government during the year of report, and attached to the neighbouring circle (Tanlwè circle) and assessed to revenue at the rate prevailing in that circle. The Kyaukpnyu grant, which consists of 452 acres, was wholly assessed at the rate of Rs. 0-4-0 per acre and the revenue realized was Rs. 113.

Remarks by the Deputy Commissioner, Pegu.

The area of grants under the old rules is the same as last year.  
The grants named—

							Acres.
Dewi	...	...	...	...	...	...	1,424-36
Thilawa	...	...	...	...	...	...	1,206-43
Shwedan	...	...	...	...	...	...	1,537-08
Alanmyauk I	...	...	...	...	...	...	62-67
Do. II	...	...	...	...	...	...	1,538-63
Kadatpya	...	...	...	...	...	...	541-68
Mahagyi	...	...	...	...	...	...	515-46
Shwe U Gwin	...	...	...	...	...	...	716-91
Shwe Pyat Saw	...	...	...	...	...	...	283-27

were assessed at the rate of 4 annas per acre during the year.

Remarks by the Deputy Commissioner, Hanthawaddy.

THE number of grants falling under the Waste Land Grants Rules of 1865 paying revenue has increased by one, owing to grant kwin No. 33 falling under assessment; hence the increase in area of 431 acres and revenue Rs. 107.

Remarks by the Deputy Commissioner, Tharrawaddy.

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There is very little waste and culturable paddy-land left in the district, though there are large tracts that might be rendered culturable by expensive engineering works.



Until, however, the little that is left is taken up and cultivated, it is not necessary to consider the possibility of increasing the culturable area.

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Land is becoming so scarce all over the district that many families are annually emigrating to the Thongwa, Pegu, and Shwegyin districts.

\* \* \* \* \*

The recent orders of the local Government granting land for the erection of theins has given much satisfaction, for to the alienation of their land from the temporal power Buddhists attach the greatest importance.

Remarks by the Deputy Commissioner, Prome.

THERE is one grant of 99 acres which was made before the Land Revenue Act came in force, and held in perpetuity.

Remarks by the Deputy Commissioner, Amherst.

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There is no doubt that in 1890-91 cultivation received a check because of the delay in disposing of applications for grants of land. In December when I took charge I found about 200 applications for land in the Deputy Commissioner's office on which no orders had been passed; some of these applications dated back from 1884. Again when Maung Sin, Myoök of Zaya, was relieved at Mudön by Extra Assistant Commissioner Maung San Ya, the latter reported there were 170 out of 270 revenue cases pending for 1889-90, the greater portion of which were applications for grants of land.

The thugyis too in the district appear to oppose every grant of land application for which has been made through them, and Township Officers have been far too prone to accept the thugyis' lease statement, while had they made enquiries they would have found it to be incorrect.

Remarks by the Commissioner of Tenasserim.

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There has been great delay in dealing with applications for grants of waste land in the Amherst district, and the present Deputy Commissioner has had to dispose of a very large number of pending applications. The thugyis oppose these grants, probably from corrupt motives, and in this, as in all revenue matters, the Township Officers of this district have shown culpable laxity.

The grant of 7,829 acres in the Toungoo district demarcated on behalf of Rai Jai Prakash Lall Bahadur of Dumroan is much in *statu quo*; some 400 acres have been cleared, but only a small portion has been brought under cultivation, and there are no Behar families on the land. The lease has not been executed, and there seems but little prospect of the proposed conditions being fulfilled.

The tea, coffee, and cinchona plantation, owned by Mr. Petley, in the Karen Hills of the Toungoo district, is said to be doing well.

In the Shwegyin district Mr. Mylne has a large grant of 15,000 acres on which a few Behar families are settled.

Mr. Watson's plantation near Tavoy promised well, but from want of capital little progress is made. He has some good coffee and tea shoots on it, but the tea is not a success.

There were 17 grants of land for religious purposes; the area granted was 11½ acres. Where the grant is for "theins," the deed of grant bears the Chief Commissioner's own signature. This concession to Buddhist custom is highly appreciated.

Remarks by the Deputy Commissioner, Shwegyin.

THE land in this district granted under the 1864 Waste Land Rules is 4,966 acres, all held by the members of a Mr. Nepean's family. The revenue on this land was "redeemed for ever." At all events this land is not now assessed to revenue.

#### CAPITATION-TAX.

Remarks by the Deputy Commissioner, Akyab.

THE Chins of Yotarök circle, who were in previous years paying an annual tribute of Rs. 55, were assessed to capitation-tax in the year of report and the revenue realized from them was Rs. 385; the wild Chins of Yanan were also for the first time assessed to capitation-tax, and Rs. 523 were collected from them. These two sums minus the Rs. 55 helped to increase the demand of 1890-91.

## Remarks by the Deputy Commissioner, Kyaukpadaung.

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The collections are still bad, partly owing to the thugyis, partly to the people. The opium-eaters give as much trouble as ever. If the preventive establishment lately sanctioned can manage to close the Prome-Taungup route and the illicit opium traffic in Cheduba an improvement both in the demeanour of the people and in the collections of revenue may be looked for in the distant future. The proportion of agriculturists paying capitation-tax to the non-agriculturists is larger this year than last. I suppose the oil industry supports less labour than in former years; fishermen too are I know greatly dissatisfied with the net rates and may be leaving the district. Emigration from all the townships seems to have been going on during the year under report and of course the recurrence of the salt-water inundations in the Setkan circle, Myebon township, is very discouraging. Two men started salt-making in Setkan, but the venture did not pay. I fear the people there are very poor.

## Remarks by the Deputy Commissioner, Northern Arakan.

COLLECTIONS are easy. There was only one person exempted from paying tribute and taungya-tax during the year.

## Remarks by the Deputy Commissioner, Hanthawaddy.

THE total number assessed was 59,242. Of these 23,161 are returned as agriculturists, 20,652 field labourers, and 15,429 non-agriculturists.

## Remarks by the Deputy Commissioner, Pegu.

TOTAL demand was Rs. 2,86,986; no balance was outstanding at the end of the year.

\* \* \* \* \*

The tax was easily collected and in good time.

The Township Officers have checked the assessment-rolls.

The Myook of Paunglin discovered an omission of Rs. 742-8-0, Pagandaung Rs. 55, Kyauktan Rs. 112-8-0.

The Myook of Kawa and the Myook of Payagale did not discover a single omission.

The total amount of omissions discovered by the Township Officers mentioned was Rs. 910.

## Remarks by the Deputy Commissioner, Tharrawaddy.

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The remissions, which may be noted are almost exclusively on account of absconding defaulters, have decreased from Rs. 3,656 to Rs. 2,874, which is satisfactory and shows that the rolls are prepared with greater care than formerly.

\* \* \* \* \*

The whole of the demand was, as usual, realized during the year. No difficulty is ever found in collecting the tax which, though unfair in its incidence, and pressing hardly on a few of the poorer cultivators, is by no means unpopular. It is a tax imposed in the times of native rulers, and has become a traditional tax, if I may so call it, and further it has the great advantage to the Burman of causing him no bother. Once paid there is an end of the matter.

\* \* \* \* \*

The agriculturalists again paid for the largest share of the tax; 88.21 per cent. of the total payers were agriculturalists as against 86.41 per cent. in 1889-90.

## Remarks by the Deputy Commissioner, Prome.

THE reason for decrease is the return of a great many Upper Burmans to their own districts.

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Efforts were made to collect outstandings by finding out what had become of absconders and sending tax tickets to the courts into whose jurisdiction they had gone. This was partially successful.

## Remarks by the Commissioner of Irrawaddy.

THE collections in Bassein on account of capitation-tax were also got in quickly and without difficulty.

## Remarks by the Deputy Commissioner, Thongwa.

THE results of testing the capitation-rolls shows the necessity of severely scrutinizing all figures supplied by thugyis.

Remarks by the Deputy Commissioner, Thongwa.

THERE was an increase in capitation demand of Rs. 20,457, which was collected with little difficulty.

Remarks by the Deputy Commissioner, Henzada.

THE collection of the capitation-tax was easy and effected punctually.

Remarks by the Deputy Commissioner, Thayetmyo.

The whole amount was collected during the year, leaving no outstandings, except a sum of Rs. 137 from the previous year.

The collections were not difficult and were punctual.

Remarks by the Commissioner of Tenasserim.

The figures relating to the collections of the year under report will thus bear favourable comparison with those of 1889-90. On the 30th June 1891 there were no outstandings of capitation-tax in any district.

*Shwegyin.*—The capitation-tax in this district during 1890-91 was very discreditable and has given much extra work.

*Toungoo.*—The tax was collected promptly and without difficulty.

*Tavoy.*—The Deputy Commissioner attributes this decrease to persons residing on the border removing into the Mergui district at the time the assessment-rolls are prepared, and to some having gone away to Rangoon and Moulmein. I do not think this is the real reason. The thugyis of this district are exceptionally callous and lethargic and there is too much centralization of revenue work. The thugyis look to the Akunwun as their immediate head, instead of to the Township Officer.

Remarks by the Deputy Commissioner, Amherst.

The increase in demand is principally due to the increase in the number of married persons, to a better assessment in the Pagat and other townships, due to the checking of the Township Officers, also to the possible chances of detection of false returns by the coming census which the thugyis apprehended.

The collection of this tax appears to be more difficult in this district than any other I have had experience of, but there is no reason why there should be any difficulty. The floating and migratory population is small, while the Karens and Taungthus of the hills collect their own tax by tribes, the head of the tribe or family paying in the tax in a lump sum. The difficulty is due to the fact that thugyis are very callous and do not take steps to promptly recover the tax after the demand has been made, nor do they move about their circles enough.

The usual report of the Township Officer in such cases was "left the locality, cannot be traced, left no property." In many cases when it was clear that the thugyi was at fault the amount was not shown as irrecoverable, but the thugyi was compelled to pay.

Exemptions appear to have been somewhat freely granted on the bare report of Myoöks, whose report is a mere re-production of the thugyi's report without any personal enquiry.

Moulmein town is not assessed to either capitation-tax or land-rate in lieu, it is difficult to trace the origin or reason of this special favour. There is a superstition which says the town owes its immunity from the tax to the past loyalty of its inhabitants, i.e., the Talaings. This would hardly hold good in 1890-91, when half the population of the town is Indian and only 10 per cent. Talaing.

Remarks by the Deputy Commissioner, Tavoy.

There was no balance outstanding under this head to be collected after the 31st March 1891.



\* \* \* \* \*

With the exception of a few cases, chiefly taungya-cutters, the thugyis this last year did not experience much difficulty in collecting capitation-tax. In those few exceptions, the men stated that they had sold all the paddy or whatever crops they had reaped, and were too poor to pay;—and I think that if capitation-tax and taungya-tax could be collected at the same time, for instance, in October, before the crops were reaped, there would be a better chance of realizing the revenue. As the crops, when reaped, could be attached in default of payment, and the ya-cutters would soon find means of paying their tax by cutting large taungyas next year and selling the produce. At present the thugyis have no means of making the defaulters pay up.

Remarks by the Deputy Commissioner, Mergui.

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The preparation of the capitation-rolls was, I found, most carelessly checked. Thugyis instead of visiting their villages to make out these returns, prepared them from old rolls and trusted to the kyedangyis as to any changes. I at once saw the necessity of action, and instructed the Myoóks how to check the returns and insisted on the thugyis preparing their rolls more carefully.

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The collection of this revenue was fairly punctual; but some of the thugyis had to advance the revenue to prevent delay.

Remarks by the Deputy Commissioner, Salween.

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The collections were well made and paid up before the expiry of the financial year. The capitation-tax is not heavy and the collection is generally made without difficulty.

None of the capitation-tax rolls were tested during the year.

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

Remarks by the Deputy Commissioner, Kyaukpyn.

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The land-rate in lieu of capitation-tax demand fell slightly.

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The collections were better than last year, there being Rs. 50 only uncollected balance on 31st March, all of which has since been paid in.

Remarks by the Deputy Commissioner, Rangoon Town.

This tax is in force in the Cantonment of Rangoon only.

It is levied on lands covered with buildings, subject of course to the provisions of section 48 of the Income-tax Act of 1876, that is, those who pay income-tax are not assessed land-rate in lieu of capitation-tax.

The rate is  $1\frac{1}{2}$  pies per square foot on land covered with buildings. The proceeds of this tax are credited to the "Rangoon Cantonment Fund." The gross demand for the year under report was 3,185 against 2,625 of the preceding year. The increase of Rs. 560 was due chiefly to the assessment of lands covered by certain houses owned by regimental followers, which lands had not been included in the rolls of the previous years, presumably because the occupiers thereof were supposed to be exempted from the payment of the tax by reason of their being under the control of the Military authorities.

Remarks by the Deputy Commissioner, Thayetmyo.

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The decrease is attributable to exemption on account of payment of income-tax.

Remarks by the Deputy Commissioner, Toungoo.

\* \* \* \* \*

The balance outstanding only fell due on 1st April and has all been collected. There are now no outstandings. Collections were easy and fairly punctual.

#### FISHERY REVENUE.

Remarks by the Deputy Commissioner, Kyaukpyn.

The demand on account of fishery revenue fell slightly this year, being Rs. 7,060, instead of Rs. 7,145.

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The tax is easy of collection as a rule, but I am informed that the rates for nets sanctioned in Revenue Department Notification 142 of 24th October 1888 are by no means suitable to this district and have driven some nets out of use; the people are greatly dissatisfied with the rates. The matter is having my attention under your orders.

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Remarks by the Deputy Commissioner, Sandoway.

No remissions were granted under this heading, and the total demand was collected in full. There was also no outstanding balance of fishery revenue for the past year 1889-90. Little or no trouble is experienced in the collection of this revenue; but I think that the maximum rates have been reached in this district at any rate.

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Remarks by the Deputy Commissioner, Rangoon Town.

This was the first year in which fishery licenses were issued in this district. In previous years these licenses were granted by the Deputy Commissioner of Hanthawaddy district.

The number of licenses granted during the year under report was 30, of which 19 were granted for implements known as taingdaungdamni and the remainder for those known as bawun.

All applications for licenses to catch fish in the Rangoon river were referred, before they were granted, to the Port Commissioners, and they were asked to state if there was any objection to their being granted.

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Remarks by the Deputy Commissioner, Pegu.

The collection of revenue was not so easy, as Rs. 3,982 had to be realized through the courts.

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Remarks by the Deputy Commissioner, Tharrawaddy.

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The numbers of fisheries remained the same as in past years, namely, 190. These are now leased for five years. All the unremunerative among them have been given up. The remunerative only being stuck to; five years is too long a time for leases to run, two years being ample. No fishery changes much in two years.

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Remarks by the Deputy Commissioner, Prome.

APPLICATIONS have been made by cultivators showing a want of water for their cattle, and some of the fisheries now are being sold without allowing "petting" and only for one year. If this is not sufficient the fisheries will be kept unsold and the water kept for cattle.

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Remarks by the Commissioner of Irrawaddy.

The fishery revenue in Thongwa increased 47 per cent. and although, as the Deputy Commissioner points out, there had been much gambling at the auctions, the revenue was paid in with promptness.

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Remarks by the Deputy Commissioner, Thongwa.

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The enormous increase in the case of leased fisheries is due to a change in the method of disposing of them. In former years the practice followed in the case of many of the fisheries was to lease the fishery by private contract, at what was estimated to be a fair rent. If the lessee paid the rent regularly, the lease was continued at the same rate for another term of five years. Thus, though he might throw up the fishery, if he considered the rent too high, he was not to be ousted by any one bidding over his head, so long as he paid the rent. This procedure led to the fisheries being leased at very much below their value. The value of a fishery varies from year to year, and it is very difficult to estimate what would be a fair rent.

The fisheries, the leases of which expired in the year under report, were accordingly put up to public auction and the rents immediately went up. There was undoubtedly a good deal of speculation in the bidding, which resulted in the fisheries being knocked down at more than their proper value. Considerable difficulty was experienced in collecting the revenues, and at the end of the year many of the fisheries leased for five years were thrown up. This was only natural on the first occasion of the fisheries being put up to auction, but when the lessees come to understand that no remission will be granted on account of losses due to reckless bidding, the fisheries will go at their proper value.

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The officers in charge of sub-treasuries were authorized this year to receive fishery revenue, and most of the money was brought to headquarters by the Government launch.

Remarks by the Deputy Commissioner, Henzada.

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The increase is partly due to the transfer of the fisheries in the Lemyethna township to Henzada and partly due to competition at the auction sales.

Remarks by the Commissioner of Tenasserim.

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The increase in the fishery revenue is general to all districts, but is most marked in the Shwegyin district. In the Amherst district the provisions of the fishery rules seem to have been lost sight of in past years.

Remarks by the Deputy Commissioner, Amherst.

THE collection of this revenue was somewhat difficult. In a few cases coercive processes had to be issued. It is astonishing that the fishery lessees paid up at all considering that none of them furnished security; in fact the method of demanding security and preparation of fishery bonds and leases is not understood in this district.

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Up to date not a single bond or instrument of lease has been completed.

The revenue derived from leased fisheries and from net licenses is capable of much expansion and it is a source of revenue that has been much neglected. There are many creeks and pieces of water which in most districts in Lower Burma would be declared fisheries. As regards the net license tax the law compelling a man to take out a license for use of certain fishing implements is more or less a dead letter in the district. It is very noticeable that there is a very small class of professional fishermen, and the reason is not far to seek, each man catches his own fish and uses what unlicensed implements he pleases.

Remarks by the Deputy Commissioner, Mergui.

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The increase is owing to a stricter enforcement of the new rules.

Fishermen were in the habit of paying for their net licenses, when it so pleased them, instead of in advance, and the conviction of the thugyi of the Pala circle for illegal collections had a good effect.

#### SALT EXCISE.

Remarks by the Deputy Commissioner, Akyab.

FOUR HUNDRED AND EIGHTY-FOUR licenses for the manufacture of 695 pots were granted in the year of report; the estimated outturn per pot is 9 maunds. Calculating on this basis the 695 pots yielded 6,255 maunds. In the year previous 118 licenses were granted for 197 pots, the outturn estimated was 1,477½ maunds. The manufacture was chiefly in the Naaf and was for local consumption. The increase in the number of licenses and the revenue was owing to the high prices obtained in the Akyab market during the year of report.

Remarks by the Deputy Commissioner, Kyaukpyu.

THE demand for the year was Rs. 79,320 as compared with Rs. 23,980 last year. This is an increase of Rs. 55,340. The outstandings at the beginning of the year were Rs. 18,471, all of which were collected. The collections of the current year amounted to Rs. 27,815 and the uncollected balance was Rs. 51,505. This balance has since been reduced to Rs. 18,063 less than one-fourth of the total demand. The number of licenses issued for earthen pots this year was 294. No cauldron licenses were issued. There were five last year. The enormous increase of the demand was not unexpected. When the tax last year was raised to Rs. 10 per pot and Rs. 200 per cauldron in this district people gave up for a while the idea of making salt pay. Then the price during the last rains went up so high that in February and March last salt-making began on a large scale. Salt was made and to pay the Government demand it had to be sold. This has forced down prices to some thing like Rs. 70 per 100 maunds and, instead of realizing the large profits they anticipated, the salt-makers have any thing but a bright outlook at present. They seem to have been hitherto ignorant of the effects of over-production and a glutted market. Prices will go up, however, and they are both as it is in Akyab. If only there were communications worthy of the name with the neighbouring districts all the salt made would find a market. Akyab takes a con-



siderable quantity, but Bassein, which is the only other district with which the people of the islands here do much trade, affords no market for salt from this district. The easy rates in Sandoway tell also against the salt-maker here. The people say they are undersold in neutral markets by Sandoway salt-makers.

The outturn taking 15 maunds per pot as the average yield during the season from March to July would be 1,18,980 maunds. This may be rather an excessive estimate, but most of the good workers can make 20 maunds per pot in the season in a good year. Mr. Ashton's estimate was 10 maunds per pot. It is lucky for the people of Kyaukpyu that even the Salt Department of Northern India is fallible. The Rs. 10 per pot rate is a tax on skilled labour. If the Kyaukpyu salt-maker could go to Sandoway I fancy he could make as much salt as he does in Kyaukpyu and would pay Rs. 5 per pot. He cannot emigrate, however, as he is generally a landowner as well as a salt-maker. Even where this is not so he is unenterprising. If the old system of collecting the tax in one instalment after the season is over had been adopted this year the makers would not have had to sell at a loss nor would the smaller makers have been driven out of the field as they have been. The only place where the latter still keep their footing is in the island of Sagu. The increase of revenue represents of course increased production, but the numbers engaged in the industry have diminished enormously. Circular No. 23 of 1890 laid down that the salt revenue was to be collected in three instalments, the first before issue of the license, the second in December, and the third in June.

As the people in this district do not make salt generally until February it follows that they must pay the 1st and 2nd instalments together if the orders contained in the above quoted circulars are to be carried out. This fact not having been recognized at first, the salt-maker was only asked for half the revenue on issue of the license. Hence the large outstandings in March. All the revenue will be paid in if the thugyis are kept up to the mark.

This matter of the salt revenue has been so much reported on lately that I do not think it necessary to say more about it in the present report. I would add, however, that I have reason to believe that the size of the pot used in different parts of the district varies considerably. The matter is important as enlargement of the pots will upset calculations. The largest pot I have seen up to date contained no more than the regulation number of gallons, namely, 5.

Remarks by the Deputy Commissioner, Sandoway.

THE gross demand under this heading for the year under report was Rs. 9,675 against Rs. 2,298 in the year previous, showing an increase of Rs. 7,377.

This large increase of revenue is due to the fact that last year, although the salt rates were greatly increased, yet the actual amount manufactured was rather less than usual, owing to the people not knowing whether the market, which was then low, would rise in sympathy with the enhanced rates. Owing also to the abnormally small outturn in Kyaukpyu the price of salt ruled very high, and consequently the manufacturers realized heavy profits. This year, in spite of the heavy tax, there has been a great impetus in the salt manufacture, the people hoping to realize the same profits as were realized by the salt-makers last year. That they will be disappointed in this is, I think, pretty plain; and in fact salt is at present realizing comparatively low rates.

The rates of composition duty assessed during the year were those sanctioned for this district, namely,—

For a cauldron	...	...	...	...	Rs. 25
For an earthen pot	...	...	...	...	5

The estimated outturn of salt during the year was 18,624 maunds.

Remarks by the Deputy Commissioner, Hanthawaddy.

THE salt revenue has declined owing to enhancement of the rate of composition.

Nearly all the revenue derived from salt was collected in the three months from April to June 1890. All the licenses for the large works expired at the end of the revenue year, and the owners did not take out fresh licenses at the enhanced rate of Rs. 25 per pot; but four licenses were taken out for 29 cauldrons at Rs. 100 per cauldron.

It is believed that salt manufacture will entirely cease in this district unless more easy terms in the way of composition are offered to the local manufacturers. The reservation of the size of the pot which accompanied the enhancement of the duty in June 1890 was another obstacle, as pots of 5 gallons capacity were not procurable, the ordinary size manufactured in the district being 8 gallons.

It has been proposed to levy Re. 1 per maund on manufactured salt, but I doubt whether it can be manufactured at a profit, because when the composition was only 12 annas a pot the import duty was 8 annas per maund.

Reports from every district concurred in pronouncing the manufacture of salt in Burma to be on the decay, as it could not compete with the imports of salt from England and Germany. How it can be expected to do so now, with a 30-fold increase in the rate of composition, when the duty on imported salt has only been raised 5-fold, is a profound problem. At the same time that it is alleged to be not the intention utterly and at once to extinguish the manufacture of salt.

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It has been reported that 12,986 maunds of salt were produced during the working season of 1890 valued at Rs. 23,374-12-9, and the selling price was Rs. 1-12-9 per maund of 80 lb.

Remarks by the Deputy Commissioner, Pegu.

THE total demand for the year was Rs. 400, an increase of Rs. 53, owing to the increase of the rates. The outturn is estimated at 1,011-73 maunds.

Remarks by the Deputy Commissioner, Thongwa.

THE net demand was Rs. 1,058 as compared with Rs. 1,586, showing a decrease of Rs. 528. The estimated outturn is 3,859½ maunds. The incidence of the tax on cauldrons is much lighter than on the earthen pots, and the result is that the use of the latter has been discontinued.

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Remarks by the Deputy Commissioner, Henzada.

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Notwithstanding the orders prohibiting the manufacture, I received information that some 29 persons were quietly occupied in manufacturing and they were prosecuted and fined Rs. 10 each by the Myoök of Mataungda. The salt licks are some 4 to 5 miles away from the villages at the foot of the hills, and the villagers after reaping their crops, having nothing much to do during the whole of the dry season, like to go to these salt licks and make what little salt they can out of them for their own consumption or to sell to the neighbouring villages. It would be a great boon to allow them to manufacture; these people along the foot of the hills are poor and a long way off from a market, and the output is small, and compared with imported salt is a speck in the ocean. But as they never store it and sell it as made from time to time, it is impossible to tax it on the outturn, as no ywathugyis live within 5 miles of the wells, and the outturn might be sold any day to any petty hawker passing by before the Salt Excise Officer came up. Under the circumstances I think the right of working these salt licks might be rented out to the villagers at some fixed rate.

Remarks by the Commissioner of Tenasserim.

THE figures given in Statement No. XXIV show that the demand has gone up from Rs. 35,510 to Rs. 50,968. The number of cauldrons licensed has increased from 263 to 428 and the number of earthen pots or kerosine oil tins from 551 to 774.

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The Tavoy district alone shows a decrease from Rs. 16,318 to Rs. 9,665, or by Rs. 6,653. This decrease is attributed by the Deputy Commissioner to the enhanced rate of composition fee for licenses to manufacture salt. This cannot be the sole cause, or the decrease would be common to all districts, whereas the Tavoy district is the solitary exception in this division. The estimated outturn of salt shows that the composition fee exceeds the import duty of one rupee per maund.

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A sum of Rs. 4,409 is still returned as outstanding under this head in the Tavoy district. This is really salt duty on salt illicitly manufactured in 1889-90, and has formed the subject of much correspondence. An attempt is being made to collect the amount by coercive process, but how far that will be successful remains to be seen.

Remarks by the Deputy Commissioner, Amherst.

THE total demand under salt excise revenue during the year under report was Rs. 36,983, or an increase of Rs. 20,866, over that of the preceding year. The increase is due to the enhanced rates of fees introduced during the year. It was expected at first that the revenue under this head would decrease owing to these enhanced rates, but it was found afterwards that it was not the case. The manufacturers of salt had not turned their attention to any kind of cultivation, but continued manufacturing salt hoping to have large profits owing to high prices in the local markets. How long these high prices will continue to prevail it is impossible to say. It is supposed by local traders that when the market

adjusts itself the prices will fall again. It is quite certain that the salt manufacturers themselves have sustained a loss during the year under report, though prices have improved up to the level of the enhanced rates since the close of the year 1890-91.

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

				1889-90.	1890-91.
Cauldrons	...	...	...	677	772
Pots	...	...	...	167	82
Total	...	...	...	<u>844</u>	<u>854</u>

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

				Viss.	Maunds.
Cauldrons	...	...	772	694,800 equal to	30,880
Pots (Kerosine tins)	...	...	82	20,500 equal to	1,138
Total	...	...	854	715,800 equal to	32,013

The rates of licensing fees on the manufacture of salt during the year was Rs. 20 and Rs. 25 per cauldron and Rs. 5 per earthen pot against Rs. 22-8-0 per cauldron and Rs. 5 per earthen pot in the previous year.

There was a great improvement in the collection of this revenue during the year, which shows an increase of Rs. 9,274 over that of the preceding year. So far no difficulty has been met with as regards the collection of salt revenue.

Remarks by the Deputy Commissioner, Shwegyin.

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The increased demand is probably mainly due to the return to this industry of some who abandoned it when the rates were raised.

Remarks by the Deputy Commissioner, Tavoy.

In this district salt is manufactured in small quantities in seven circles, but to a large extent in the Kyauknimaw circle of the Western township. In former years nearly all the villagers of that circle manufactured salt on their own account, but on the rate of composition duty being raised from Rs. 1-5-4 per earthen pot and Rs. 5-5-1 per cauldron to Rs. 9 and Rs. 20 respectively, the poorer villagers could not afford to carry on the manufacture, so it was taken up by certain merchants of the town, and they employed these villagers as coolies. In 1888-89 there were 1,311 earthen pots and no cauldrons employed in this circle, but in 1889-90 the numbers of pots fell to 440 pots and the number of cauldrons rose to 240.

\* \* \* \* \*

The following table will show how the manufacture of salt in this district has varied:—  
The number of licenses for—

				1888-89.	1889-90.	1890-91.
Cauldrons	...	...	...	59	96	22
Earthen pots	...	...	...	61	4	42
Total	...	...	...	<u>120</u>	<u>100</u>	<u>64</u>

and the number of utensils used in—

				1888-89.	1889-90.	1890-91.
Cauldrons	...	...	...	121	617	89
Earthen pots	...	...	...	7,881	442	1,543
Total	...	...	...	<u>8,002</u>	<u>1,059</u>	<u>1,582</u>

and the difference of revenue for—

				1888-89.	1889-90.	1890-91.
				Rs.	Rs.	Rs.
Cauldrons	...	...	...	645	12,840	1,950
Earthen pots	...	...	...	10,508	8,978	7,715
Total	...	...	...	<u>11,153</u>	<u>16,318</u>	<u>9,665</u>

which shows that on account of high rates of composition duty the number of cauldrons has decreased and that of earthen pots has increased, and the revenue has fallen from Rs. 16,318 to Rs. 9,665, which is much lower than it was when the rates of composition duty were Rs. 1-5-4 and Rs. 5-5-4, and shows also that the outturn was very much less



than it had been for years. Taking the outturn for the season at 1,000 viss per cauldron and 90 viss per earthen pot, the amount of salt manufactured was as follows:—

						Viss.
1888-89	...	...	...	...	...	880,290
1889-90	...	...	...	...	...	856,780
1890-91	...	...	...	...	...	167,870

Remarks by the Deputy Commissioner, Mergui.

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The estimated outturn of salt is 5,800 viss. Salt is imported in large quantities from Rangoon and Tavoy for the salt fish and ngapi trade.

One attempt at smuggling in salt from the Straits was frustrated by the Customs Officer at Kawthaung.

#### MINOR FOREST PRODUCE.

Remarks by the Deputy Commissioner, Tharrawaddy.

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Considering the insignificant amount obtained and that beeswax can be imported cheaper than it can be procured locally, that in taking combs, the bees are almost invariably tortured by being slowly burnt to death, and that bees do considerable good in fertilizing fruit trees and vegetables generally, I think this monopoly might well be abolished.

Remarks by the Deputy Commissioner, Tavoy.

THE only minor forest produce being edible birds' nests collected by Chinamen. These nests are collected on the islands along the west coast. The revenue realized was the same as in past year, Rs. 1,350. The license to collect birds' nests was sold for a term of period of three years, and the license will expire on the 30th September 1892.

\* \* \* \* \*

The Forest Officer brought to my notice that each year large quantities of cardamums were exported from the district free of revenue, so the right to collect cardamums in certain areas was put up to auction and realized a sum of Rs. 680.

#### OTHER CLASSES OF REVENUE.

Remarks by the Deputy Commissioner, Tharrawaddy.

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The Burman is beginning to use the post office. Daily I receive one or more anonymous petitions through the post, generally unstamped, though sometimes a one-anna court-fee or receipt stamp is stuck on the cover.

#### ASSESSMENT.

Remarks by the Deputy Commissioner, Sandoway.

In continuation of my remarks under this heading in the revenue report for the past year 1889-90 it may be stated here that after the close of the rebellion of 1890 steps were taken for the preliminary test of soil and the collection of statistics, &c., relative to the different kwins required for the remission of rates.

Having had no special staff to carry out this work, it was done through the Township Officers under my supervision.

Crop-testings were carried out extensively throughout the district during the cold weather, after which operations were stopped for a full month, owing to the census. As soon as that was over, soil-testing was resumed and the relative rates for the different kwins fixed by myself, in conjunction with the Myoöks and the different thugyis.

The field-work has now all been finished, and the digesting of the numerous statistics obtained partly finished. The report will be put in hand at once, and submitted in a short time. The amount of field-work and scriptural labour entailed by this settlement has been very considerable, and has been, of course, in addition to the other duties of the officers concerned.

Remarks by the Commissioner of Tenasserim.

THE only case in which rates of assessment were revised so as to affect the demand of the year under report was in the Salween district, where after the holding survey had completed operations in 1889-90 it was found that cultivated areas, hitherto returned as