

1,256 acres, measured 2,465 acres. Each taungya is assumed to be 2 acres, and the rate is Re. 1, which is practically 8 annas per acre; and that rate has been applied to certain portions of the surveyed area. The result has been to raise the assessment from Rs. 1,205 to Rs. 2,668. In the Toungoo district the rates of assessment on certain Karen villages situated in distant parts of the district have been raised. These villages, in lieu of all other taxes, pay what has been conveniently termed "tribute." The revised rules which came into force on 1st July 1891 raise the tribute from Rs. 2,753 to Rs. 3,792 in the case of 159 villages; while six villages which hitherto paid Rs. 195 per annum are to be regularly assessed to capitation-tax and land revenue. These rules are to be in force for 5 years; they do not average 12 annas a family, and cannot be called excessive. In the Tavoy district the rates of assessment on garden lands and miscellaneous cultivation have been raised to Rs. 2-8-0 per acre with effect from 1st July 1891. These gardens are very productive and are conveniently situated for the export of fruit by steamer to Rangoon and have hitherto been assessed at very low rates.

Remarks by the Deputy Commissioner, Tavoy.

THE checking of measurements in land revenue has been done chiefly by the District Surveyor.

I myself measured up a few acres here and there, and also checked some of the District Surveyor's measurements, and found them correct. I also worked out several of the figures in some of the assessment-rolls, and totalled several of the columns, and as a rule found them correct.

On checking over the different thugyis' land assessment-rolls, I found that garden land situated in the Pandaw and Öktu circles were paying revenue at one-eighth of an acre, whilst gardens near Tavoy were paying two-eighths an acre. As the gardens in Pandaw and Öktu were fine rich gardens, I thought this strange, and after some enquiry I found that these rates had been fixed according to the Land Revenue Rules of 1865, where it is laid down that the rates for gardens within a radius of 10 miles of chief towns were two-eighths an acre, and beyond that one-eighth an acre. On visiting some of the gardens near Thayetchaung, I noticed that some of them were much larger than was shown in the thugyis' assessment-rolls; so I had several of them surveyed by the District Surveyor, who made them on an average twice the size they were shown in the rolls. As the gardens have fine rich soil and good produce, and being situated within easy reach of the steamer anchorage, I have recommended that all gardens (danni gardens) should pay the same rates, namely, two-eighths an acre; and that the rates for gardens in Karen circles be raised to one-eighth an acre, as I feel sure that the owners of the gardens can well afford it; by these means I hope to raise the revenue of the district.

There is frequently a difficulty in recovering the revenue, both land and capitation, from taungya-cutters, as at the time of demand they have no funds. Taungya paddy is reaped in October and November, and I think that, if the two taxes were collected at the same time, and before the crops were reaped, there would be a better chance of collecting the same without delay. The taungya tax being small, only Re. 1, when added to the capitation-tax would not make the payment of the two at the same time too heavy.

Remarks by the Deputy Commissioner, Shwegyin.

The rates of assessment are very light in this district.

COERCIVE PROCESSES FOR THE COLLECTION OF REVENUE.

Remarks by the Deputy Commissioner, Akyab.

For the realization of land-tax 328 processes were issued for the sale of property in the year of report against 174 in the year previous; with this exception there has been a decrease in the other kinds of processes issued. The increases in the processes issued for the recovery of land-tax was unavoidable, as some such stringent measures were necessary in the case of defaulters, who would evade payment, although they have the money to meet the demand.

There has been a decrease of 2,431 in the total number of coercive processes issued for the realization of land revenue and capitation-tax in comparison with that of the previous year.

This shows a marked improvement under this head.

Remarks by the Deputy Commissioner, Kyaukpyu.

THE number of coercive processes fell as compared with last year; 975 processes issued for the realization of arrears of land revenue; of these processes 256 were warrants of

arrest; 675 warrants of attachment of property. There were 105 actual arrests and 44 sales.

* * * * *

Capitation-tax.—Five hundred and fifty-six persons were actually arrested.

* * * * *

In the case of net tax two processes issued for the recovery of Rs. 241, and the whole amount was realized; only about one-fourth of the processes for recovery of land revenue were warrants of arrest. All but six of the capitation-tax processes were of this character.

There were eight process-servers and the strength remained the same throughout the year.

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Since April 1891 the establishment has been amalgamated with criminal and civil process-serving establishments, and has been reduced to seven under orders contained in Judicial Commissioner's Circular No. 3 of 1891.

Remarks by the Deputy Commissioner, Sandoway.

THERE were 212 processes on account of land revenue issued in 1890-91 against 242 issued in the year previous; likewise the number of persons actually arrested decreased from 190 in 1889-90 to 44 in 1890-91, which points to the fact that less difficulty was experienced in the realization of this tax in the year of report. Similarly with capitation-tax 431 processes issued in 1890-91 against 972 of the year previous; 309 persons were actually arrested for default; but of this number none was sent to jail, as the tax was paid up on the arrest of the defaulters.

The too frequent recourse to imprisonment noticed in last year's report was not repeated this year, and in fact no defaulters were actually committed to jail.

There were no defaulters in the payment of salt and fishery revenue, consequently there were no revenue proceedings.

Remarks by the Deputy Commissioner, Rangoon Town.

THE total number of cases instituted during the year under report for the recovery of land revenue and land-rate in lieu of capitation-tax was 45 against 91 of the last preceding year, i.e., nine on account of land revenue and 36 on account of land-rate in lieu of capitation-tax. In 31 out of the 45 cases coercive processes were issued, three for the recovery of land revenue and 28 for the recovery of land-rate. All these processes were for attachment of property, but the arrears in every case were realized without the necessity of having to sell the properties attached.

Remarks by the Deputy Commissioner, Mauthawaddy.

THE total number of processes issued was 326 as against 292 last year.

No defaulters were imprisoned.

The number of persons arrested was 88 as against 21 in the preceding year. The number of cases in which property was attached was 195, and the number of cases in which sale of property ordered was 43.

Considering that 90,874 persons are assessed to revenue the number of processes is very small. The proportion of processes issued to the number of persons paying revenue was only 0·31 per cent.

The total number of notices issued on account of capitation-tax was 218.

Eighty-six warrants were issued for arrest of 86 persons who were actually arrested and the revenue recovered.

Remarks by the Deputy Commissioner, Pegu.

ARRESTS for every kind of revenue fell from 145 to 128. No persons were imprisoned.

Remarks by the Deputy Commissioner, Tharrawaddy.

DURING the year under report 354 coercive processes were issued as against 1,283 last year. This is a very great improvement and is due to the greater energy and activity displayed by thugyis, who were made to travel as much as possible in their circles.

Seventy sales of property took place. In most of these cases cultivators had obtained grants of land with the usual 2 or 3 years of exemption. When the period of exemption expired this year, the grantees finding the land not particularly good and hearing of much rich soil in other parts of the province absconded without paying their revenue.

The grants were therefore put up to auction to realize the revenue due. Only 165 persons were actually arrested as against 627 last year. No one was committed to jail for failure to pay revenue.

Remarks by the Deputy Commissioner, Prome.

Land revenue processes	Notices under section 45	...	...	...	...	8,250
	Warrants of arrest	...	...	...	...	16
	Attachment of property	...	...	...	...	824
	Sale of property	...	...	...	...	92
	Number of persons proceeded against	...	...	...	...	886
	Actually imprisoned	...	...	...	...	Nil
	Actually arrested	...	...	...	...	886
	Amount for which processes issued	...	...	...	Rs.	9,194
	Actual amount realized	...	...	...	"	8,699
Balance						495

Remarks by the Deputy Commissioner, Henzada.

In no cases were any persons sent to jail, and on the whole the collection of revenue was easy.

Remarks by the Deputy Commissioner, Thayetmyo.

THERE were seven sales of property. In most cases notices had the desired effect of procuring payment, and warrants had not to be extensively resorted to.

Remarks by the Commissioner of Tenasserim.

In the Amherst district coercive processes had to be resorted to freely in order to collect the land revenue promptly, but no one was imprisoned.

The number of processes for the collection of capitation-tax have decreased considerably; 255 persons were actually arrested and eight committed to jail, while in 1889-90 348 persons were arrested, of whom eight were imprisoned.

Remarks by the Deputy Commissioner, Amherst.

There were no persons imprisoned for non-payment of any revenue during the year.

Remarks by the Deputy Commissioner, Tavoy.

Six persons imprisoned as against eight persons in the year preceding. The defaulters against salt revenue were U Win Tha and Shwe Zan. The case against them in the criminal court is still under enquiry by Mr. Martyr, Extra Assistant Commissioner.

PROCESS-SERVING ESTABLISHMENT.

Remarks by the Deputy Commissioner, Hanthawaddy.

THERE were 1,465 processes of various kinds issued during the year, which were served by five second class process-servers and extra peons on hire, as occasion requires.

The income realized on processes was Rs. 1,001-8-0 and the cost of maintaining the staff including boat-hire was Rs. 979-8-0.

During the year the existing permanent process-serving establishments, Civil, Criminal, and Revenue, were amalgamated into one permanent establishment of process-servers.

Remarks by the Deputy Commissioner, Pegu.

THERE were two first grade and 11 second grade process-servers.

The total cost of the establishment including contingencies amounted to Rs. 2,030-6-0. They served 4,070 processes, for which fees amounting to Rs. 2,167-8-0 were realized. They delivered a number of miscellaneous notices, which are not processes and for which no fees are realized.

They also carried official papers to the Deputy Commissioner while on tour.

OTHER MATTERS UNDER THE LAND AND REVENUE ACT.

Remarks by the Deputy Commissioner, Henzada.

THE instructions contained in Circular No. 1 of 1888 have been carried out fully in the head revenue office.

The bi-monthly reports due from Township and Subdivisional Officers were punctually submitted and the above officers have, I think, on the whole devoted a good deal of

personal attention to the collection of revenue, and the result is favourable, as the greater number of the thugyis had paid in their revenue by the end of March 1891 and there was not much then outstanding.

Remarks by the Deputy Commissioner, Thayetmyo.

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The thugyis cannot be said to have worked well during the year. They were late in submitting their assessment-rolls and in collecting revenue and require constant looking after. It is important to have men of local influence as thugyis, and it is difficult to get such men who are at the same time qualified.

Remarks by the Commissioner of Tenasserim.

THE remarks of the Deputy Commissioner of the Shwegyin district in regard to the manner in which the rules regarding grants of waste land are taken advantage of by unprincipled persons merit perusal. What the Deputy Commissioner describes as being done in Shwegyin was found in practice in the Mandalay district some three years after our occupation and the issue of such grants had to be stopped for a time. I think Rule 87 of the rules under the Land and Revenue Act should be amended so as to allow fallow rates to be levied on kaing cultivation. At present this rate only applies to rice-fields.

Remarks by the Deputy Commissioner, Shwegyin.

THE fact that applications for land do not need to be stamped leads many people to apply lightly for land they have never seen, much less demarcated. I think it would be an excellent thing not only to require such applications to be stamped, but require petitioners in every case to pay 4 annas per acre for the cost of surveying the land. Where the applications are so numerous that the thugyi cannot measure up the land wanted, the fees levied would generally suffice to pay surveyors to measure the land. It is of great importance to dispose of such applications quickly to minimize the chances of corrupt practices.

Another matter of far greater importance is the urgent need to recognize the title of persons who without getting pottas and exemption have settled on the land, and cleared and cultivated it and paid revenue from the first. Such people need to be protected against rogues who often get "pottas" of their land and make them rack-rented tenants. Unless carefully watched, the free granting of pottas is as likely to hinder as to help on the reclamation of waste land. I have known it do so.

Remarks by the Deputy Commissioner, Tavoy.

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I am sorry to say that the results of the plough mentioned by me in last year's report was not as satisfactory as I had expected. According to the instructions which accompanied the plough, I ploughed on three different pieces of land, about six weeks before the commencement of the rains, but found the ground too hard to make much impression. Paddy was sown, but only on one piece of land was the outturn better than that on the adjacent land, and that was only a little better. This year I ploughed three pieces of land situated in different kwins in the middle of February, when the ground was much softer and the trenches were about 6 inches deep and close together. I will have this land worked in the usual manner, and see the seed properly sown.

Remarks by the Deputy Commissioner, Mergui.

THUGYIS and Township Officers have taken more pains in the collection of land revenue and capitation-tax, and, with the exception of Maliwun, the whole of the land revenue and capitation-tax was paid in before the 31st May 1891.

The Township Officer, Mr. Merrifield, not being satisfied with his thugyis' measurements, took on himself to prepare the assessment-rolls, after himself measuring up the land. Unfortunately he did not take the thugyi with him; and consequently his Burmese clerk and he were unable to localize the different holdings, which did not in any way agree with the previous year's assessment, and no comparison could be made with the holdings. As shown in that return the names were different and areas completely changed. Rather than have a false return, and as I personally ascertained that many of the holdings had not been surveyed for years, I directed the officiating District Surveyor to measure up the whole area. He only commenced operation in April, and Mr. Merrifield was obliged to leave his township to carry out the instructions received from the Superintendent, Geological Survey, at whose disposal his services had been placed. He became seriously ill, and was obliged to take leave to Rangoon. Owing to absence of the S. S. *Mergui*, I was unable myself to visit Maliwun till May, when I took down the Ye E Thugyi who understands Siamese to assist in the collection.

The Surveyor had completed the survey of the more important villages, and I had the assessment-roll completed and tickets issued. Before I left the bulk of the revenue had been completed.

LAND ACQUISITION.

Remarks by the Deputy Commissioner, Rangoon Town.

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The total area of land acquired for public purposes during the year under report was 18.13 acres and the total amount of compensation of all kinds paid during the same period was Rs. 15,470.

(a) Of the above area 5.82 acres were acquired under General Department Notification No. 255, dated the 23rd October 1890, for the extension of the Kemmendine railway station. This land is comprised of four pieces, all of which were ruled under grant from Government. The first piece was kyaung land measuring 1.53 acres was claimed by U Gwe and 23 others as Trustees of the late Pongyi U Keik Ti. The second piece was garden land measuring .83 acres and was claimed by Koo Jeow, a Chinese Honorary Magistrate of Rangoon. The third and fourth pieces were also garden lands measuring 1.53 and 1.92 acres respectively, and were claimed by U Nugaing and Ma Nhin Zeik of the Kemmendine circle. The amounts awarded by the Collector were Rs. 3,000 for the first piece, Rs. 2,075 for the second piece, Rs. 4,200 for the third piece, and Rs. 4,825 for the fourth piece. These awards, having been refused by the claimants, the cases were referred under section 15 of the Act to the Recorder of Rangoon, who awarded the following amounts:—

	Amount of award.	Fifteen per cent. addition.	Counsel's fees.	Costs.	Assessors' fees.	Total.
	Rs.	Rs. A. P.	Rs.	Rs.	Rs.	Rs. A. P.
First price ...	7,650	1,147 8 0	85	62	170	9,114 8 0
Second price ...	3,320	873 8 0	85	...	170	3,948 8 0
Third price ...	6,120	688 8 0	85	40	170	7,103 8 0
Fourth price ...	7,720	868 8 0	85	131	170	8,974 8 0
Total ...	24,810	3,078 0 0	340	233	680	29,141 0 0

The total cost of acquisition of these plots of lands was, therefore, Rs. 29,141 which, having been paid after the close of the year under report, is not included in the statement.

(b) .72 acres were acquired under General Department Notification No. 157, dated 17th July 1890, for ensuring a clear view of the Lower Kemmendine road level-crossing from trains approaching on the suburban line from Latter street to Kemmendine.

There were two claimants in this case and one of them, a Mussulman trader, named Ally Sowdagar, accepted the Collector's award of Rs. 402-8-0 for an elephant shed, &c. Messrs. the Bombay Burma Trading Corporation, Limited, the occupiers of the remainder of this land, declined to accept the Collector's award, and their case is, I understand, still under inquiry at Calcutta.

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(c) 10.82 acres were acquired under Revenue Department Notification No. 74, dated 22nd May 1890, for an alternative line of railway from Phayre street to Pazundaung through the Burmese and Mahomedan cemeteries. This land comprised of 44 different plots, and 41 of the persons interested, including U Paw Gyi, the only surviving Trustee of the Burmese cemetery, accepted the Collector's awards aggregating Rs. 11,834. Two of the other claimants, namely, Shwe Ba and Maung Sin, who had a saw-pit and two timber sheds on the land did not accept the Collector's award and their cases were, therefore, referred under section 15 of the Act to the Civil Court.

The following table shows the amounts awarded to them by the Collector and the Recorder of Rangoon:—

Name.	Amount awarded by Collector.	Amount awarded by Recorder.	Fifteen per cent. addition.	Counsel's fee.	Costs.	Assessors' fees.	Total amount awarded by Recorder.
	Rs.	Rs.	Rs.	Rs.	Rs. A. P.	Rs.	Rs. A. P.
Shwe Ba ...	1,500	2,000	225	85	106 4 0	170	2,586 4 0
Maung Sin ...	750	2,000	225	85	106 4 0	170	2,586 4 0
Total ...	2,250	4,000	450	170	212 8 0	340	5,172 8 0

The Trustees of the Mahomedan cemetery were awarded Rs. 3,000 *plus* the compulsory 15 per cent. or Rs. 3,450, but they refused to accept any compensation whatsoever, and did all they could to prevent the railway line passing through this cemetery.

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This case is still pending, and the Trustees have now applied under Rule 23 of the rules framed under the Act, for a piece of land measuring 7.46 acres and situated in the Ochokön quarter of the Theinbyu revenue circle in exchange.

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(d) 46 acres were acquired under Public Works Department Notification No. 35, dated 10th May 1889, for the construction of a portion of the railway line from Godwin's road wharf to Kemmendine at a cost of Rs. 3,064, which was paid during the year under report.

(e) 31 acres were acquired in Block H 2 under General Department Notification No. 6, dated 5th January 1891, at a cost of Rs. 74,128, of which Rs. 73,958 were paid after the close of the year under report.

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The amount of compensation claimed by the owner was Rs. 95,000, and the amount awarded by the Collector was Rs. 25,300, which, not being accepted, the matter was referred to the Civil Court, with the result that the Recorder of Rangoon awarded Rs. 73,788 as compensation and costs, and Rs. 340 as assessors' fees, or Rs. 74,128 in all.

Remarks by the Deputy Commissioner, Hanthawaddy.

THE area of land taken up by Government during the year was 53.61 acres. Of this area 4.99 acres were taken up for making bricks for the new jail at Insein and 48.62 acres for a laterite quarry for the Public Works Department. The amount of compensation paid was Rs. 2,179 and the annual reduction of revenue due to land being taken up for public purposes was Rs. 150.

Remarks by the Deputy Commissioner, Pegu.

3.3 acres of land in the Agun circle of the Kyauktan township were acquired for the purpose of digging a tank for public use.

Remarks by the Deputy Commissioner, Shwegyin.

DURING the year 4 acres 8 annas of land were purchased by Government for the Sittang embankment in the Zehla circle. The price paid was Rs. 112.

ADVANCES TO AGRICULTURISTS.

Remarks by the Deputy Commissioner, Tharrawaddy.

THE advances were much appreciated by the people, who would otherwise have been compelled to borrow money at a heavy rate of interest from local usurers.

Remarks by the Deputy Commissioner, Henzada.

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Loans have never been advanced in this district. Cultivators much prefer to go to ordinary money-lenders for their wants, rather than being bound down to Government.

Remarks by the Commissioner of Tenasserim.

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The allowances were much appreciated and the instalments and interest at 6½ per cent. have been punctually paid.

Remarks by the Deputy Commissioner, Shwegyin.

THE instalments of the principal were punctually paid as they fell due. Interest to the amount of Rs. 618-2-0 was collected during the year.
All these advances were to sugarcane cultivators.

Remarks by the Deputy Commissioner, Toungoo.

Loans to buy plough cattle were made to agriculturists to the amount of Rs. 11,000, bearing interest at the rate of 6½ per cent. All these loans (with the exception of Rs. 3,000 lent for four years) were repaid during the year under report, together with the interest due.

The loans were a great boon to many cultivators who, by their prompt repayment showed they appreciated them. This prompt repayment also shows that the selections were carefully made by Township Officers.

BUSINESS RETURNS.

Remarks by the Deputy Commissioner, Akyab.

It is satisfactory to note that in the year of report there was no necessity for the institution of so large a number of suits for the recovery of revenue as in the previous year.

Remarks by the Deputy Commissioner, Hanthawaddy.

THE number of applications for grants of land for cultivation were nearly double those in the previous year, and as many of these cannot be attended to towards the close of the year, owing to pressure of other work, they will appear in the list of pending cases in the returns.

Remarks by the Deputy Commissioner, Tharrawaddy.

THREE were 40 civil suits between landlord and tenant as against 1 in 1889-90. There appears to be something wrong in these figures; enquiries will be made. All officers with the exception of Maung Tun Aung, Extra Assistant Commissioner of Zigôn, have been active in touring.

Remarks by the Deputy Commissioner, Thongwa.

SEVERAL of the Township Officers have their time so much occupied with judicial work that they cannot give that attention to revenue work which it requires. This is especially the case in the Pyapôn township, where even the appointment of an additional Myoôk does not afford sufficient relief.

'THUGYIS' COMMISSION.

Remarks by the Deputy Commissioner, Sandoway.

THE average emoluments of each thugyi in the district amounted to Rs. 663 during the year under review.

Remarks by the Deputy Commissioner, Rangoon Town.

THE eight circles continued to remain in charge of seven thugyis as in the previous year, and the joint commission drawn by them was Rs. 1,680 on account of land revenue and Rs. 275 on account of land-rate in lieu of capitation-tax collections, against Rs. 1,194 and Rs. 258 respectively in 1889-90. The difference between the two years' commission is accounted for by their not having drawn their commission for collections made during January and February 1889, until after the close of the official year 1889-90, whereas in the year under report the commission for the said months were paid before its close. The average commission drawn by each thugyi was Rs. 279, the largest amount paid to any one thugyi being Rs. 759, namely, the Kemmendine, and the smallest sum of Rs. 109, in Pazundaung circle.

Remarks by the Deputy Commissioner, Hanthawaddy.

THE number of thugyis remained the same as last year.
The total amount of commission drawn by them amounts to Rs. 84,293, out of which Rs. 14,702 was deducted for taiksayès' wages, leaving them Rs. 69,591.
Thugyis make their own arrangements for paying chainmen.
The average commission paid to thugyis was Rs. 1,881; the largest amount paid was Rs. 3,089 to the Panhlaing Thugyi and lowest (Rs. 531) to the Kawhmu.

Remarks by the Deputy Commissioner, Pegu.

THE actual amount of commission paid to taikthugyis was Rs. 79,662. The largest amount paid to any one taikthugyi was Rs. 6,305, but this included a portion of commission on last year's revenue. The smallest amount paid to any one taikthugyi was Rs. 557.

Remarks by the Deputy Commissioner, Tharrawaddy.

THIRTY-two thugyis drew a sum of Rs. 89,532 against Rs. 34,188 last year. The average emolument per thugyi was increased from Rs. 1,068 to Rs. 1,285. The largest

amount paid to a single thugyi fell from Rs. 2,588 in 1889-90 to Rs. 2,844 during the year of report. The smallest amount paid to a thugyi was Rs. 848, being much the same as last year.

Remarks by the Deputy Commissioner, Prome.

THE circles have now nearly all been amalgamated. The highest commission paid to any thugyi is Rs. 2,102, the lowest Rs. 101. The thugyi of this very small circle is a large landowner in the circle, and does not wish to have his circle amalgamated. He is an old man, and no change will be made till he retires.

Remarks by the Deputy Commissioner, Thongwa.

THE highest amount, Rs. 8,849, was paid to the Thugyis of Kyantôn circle, and the lowest Rs. 779 of the Thugyi of Donabyu.

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The average payment to thugyis was Rs. 2,158.

Remarks by the Commissioner of Tenasserim.

THE average commission drawn by thugyis in this division was Rs. 702 per annum; but the amount varies greatly. The largest amount was drawn in the Shwegyin district, where one thugyi got Rs. 2,672 and the smallest in the Amherst district, where one thugyi drew Rs. 28. There are four thugyis on a fixed salary of Rs. 40 per mensem in the Salween district, also four sawkôs in the Toungoo district in the same pay.

Remarks by the Deputy Commissioner, Amherst.

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The average commission paid to each thugyi is Rs. 858 against Rs. 588 in the previous year.

The largest amount paid in the year to any one thugyi is Rs. 2,164-2-0 and the smallest Rs. 23-6-0.

Remarks by the Deputy Commissioner, Shwegyin.

THE highest commission paid to any thugyi during the year under report was Rs. 2,672 and the lowest Rs. 80. The Thayetpendat and Kyaungbya thugyis whose taiks were poorest, also received till lately pay as yazawutgaungs.

Remarks by the Deputy Commissioner, Toungoo.

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The largest amount received by thugyis as commission was Rs. 1,276-9-0 in the Minbôn circle and the smallest amount was Rs. 279-15-0 in the Saing circle. The average amount was Rs. 569. The experiment of appointing six village headmen in Thagaya circle has been so far satisfactory in getting the revenue earlier, but there was some difficulty in getting the rolls, returns, &c. The system might be extended to advantage.

Remarks by the Deputy Commissioner, Tavoy.

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The largest amount paid in the year to any one thugyi was Rs. 901 and the lowest was Rs. 28. The commission paid to all Karen thugyis is small, and this was the reason why, when yazawutgaungs were appointed some years ago, the thugyis of Karen circles were made yazawutgaungs; another reason for appointing thugyis as yazawutgaungs was that they were the most intelligent men and had the greatest authority over the other Karens.

Remarks by the Deputy Commissioner, Mergui.

THE largest amount of commission paid to thugyis during the year of report was Rs. 996 and the smallest amount Rs. 50.

THUGYIS' SECURITY BONDS.

Remarks by the Deputy Commissioner, Akyab.

THE securities of the thugyis, the bailiffs, and the stamp vendors were tested during the year of report and were found to be good and sufficient. These are kept in the custody of the Akunwun in an iron-safe. A few new security bonds were taken from thugyis owing to the death and retirement of some of their sureties (thugyis).

Remarks by the Deputy Commissioner, Kyaukpadaung.

THUGYIS' and other security bonds were kept during the year under report in the treasury in a safe.

Remarks by the Deputy Commissioner, Sandoway.

As remarked in previous reports the security bonds of thugyis, treasurers, and bailiffs attached to this district are kept in an iron-safe in the treasury, the key of which remains with the Deputy Commissioner. The bonds are in good condition; those of the thugyis are on the mutual system.

Remarks by the Deputy Commissioner, Northern Arakan.

No security is given in this district by the thugyis. The Court clerk acts as bailiff and the Head Assistant acts as treasurer.

Remarks by the Deputy Commissioner, Rangoon Town.

THE security bonds of the thugyis which are on the mutual guarantee system were kept in charge of the Deputy Commissioner, and are in good order. They were executed before the new form of bond was prescribed (under Directions published by Notification No. 152, dated 4th September 1890), and a reference has already been made to the Government suggesting certain modifications regarding them.

The bailiff continues to work under his old security for Rs. 1,500 granted by the Indian Guarantee and Suretyship Association, Limited.

Remarks by the Deputy Commissioner, Hanthawaddy.

THE security bonds of thugyis are kept by the Akunwun in an iron-safe, and are in good order.

The bailiff's and deputy bailiff's bonds are deposited in the Bank of Bengal for safe custody.

Remarks by the Deputy Commissioner, Pegu.

ALL the talkthugyis of the district executed joint bonds on 2nd February and 1st August in each year. The security bond for the land revenue of 1890-91 was executed on the 2nd February 1891 to save time for the completion of the land assessment-rolls. All the security bonds are kept in an iron-safe in the Revenue Record-room.

The Akunwun keeps the key of the safe. The security bonds of the treasurer and bailiff consist of deposits in the Post Office Savings Bank. I examined the bond and Bank books and found the security sufficient.

Remarks by the Deputy Commissioner, Tharrawaddy.

ALL thugyis give mutual security township by township. The bailiffs and treasurers give security. All bonds, kept in the treasury strong room in a fire-proof safe, are in good condition, and are tested from time to time.

The security bonds of thugyis, treasurers, and bailiffs are in good condition, and kept under double lock in a box, of which the Deputy Commissioner keeps the key.

The system of thugyis' security bonds in the mutual.

Remarks by the Deputy Commissioner, Bassein.

THE bonds of thugyis are kept in the Treasury. Security furnished was the mutual guarantee of other thugyis in the district in all cases.

Remarks by the Deputy Commissioner, Henzada.

THE thugyis of the whole district give a mutual security bond. It is in good order.

The treasurer has given immoveable property as security.

The bailiff has given immoveable property as security at Bassein.

The security bonds of thugyis, treasurers, and the bailiff are kept in an iron-safe in the Deputy Commissioner's office.

Remarks by the Deputy Commissioner, Thayetmyo.

THE security bonds of thugyis, treasurers, and bailiffs are kept by the Deputy Commissioner in an iron-safe, and are in good condition. The mutual security system in the case of thugyis' bonds still prevails, except in five cases.

Remarks by the Commissioner of Tenasserim.

THE bailiffs' bonds are all reported in good order. The thugyis in all districts are now on the mutual security system except in the case of four thugyis in the Mergui district and two thugyis in the Amherst district, who have furnished other security. Their bonds are kept in the Treasury strong room.

Remarks by the Deputy Commissioner, Amherst.

THE security bonds of thugyis and bailiffs of this district are deposited in the Treasury strong room, Moulmein, and are reported to be in good order. All the thugyis of this district are now on the mutual surety system with the exception of two who prefer to give other security. The securities offered by these two are reported as sufficient by Township Officers. The mutual surety security system was introduced during the year under report and is arranged by townships or group of townships.

Remarks by the Deputy Commissioner, Shwegyin.

THE security bonds are kept in a safe in the Treasury. They are in good condition. All the thugyis give mutual security bonds township by township. The treasurer and bailiff give surety bonds mortgaging immoveable property.

Remarks by the Deputy Commissioner, Toungoo.

THE security bonds of thugyis, treasurers, and bailiffs are kept in the iron safe in the Treasury strong room and are in good order.

Remarks by the Deputy Commissioner, Tavoy.

At the beginning of the official year I examined all the thugyis' security bonds, and found that by far the majority of them were useless, as the lands and houses were highly overrated. So I made all thugyis stand security for each other, township by township, and found also that the Karen thugyis had never been called upon to give security, so I made the five Karen thugyis stand security for each other, the same as the Burmans had done. I at the same time examined the bailiffs' and the treasurers' security bonds. These I found correct, but as they were made out some years ago I had them renewed.

Remarks by the Deputy Commissioner, Mergui.

OF the 22 thugyis in this district the thugyi of Pawn circle, whose commission is less than Rs. 50, had not been called to furnish any security. I thought it better he should do so; and it has since been furnished.

Seventeen others have entered into a mutual security bond and four thugyis have each separate bonds executed.

The security bonds of thugyis, bailiffs, and the treasurer, are kept in the treasury strong room and are in good condition.

Remarks by the Deputy Commissioner, Salween.

THE security bonds of thugyis, &c., are deposited in the treasure chest and are in good condition.

The mutual security system is now being followed in this district.

AKUNWUNS.

Remarks by the Deputy Commissioner, Kyaukpyu.

THERE were no less than five Akunwuns in charge during the year. It is quite impossible that a revenue office can be successfully worked if both Deputy Commissioner and Akunwun are constantly changing.

Maung San Da Lök, who was in charge 118 days during the year and who is now in charge, is absolutely useless, neither knows his work nor tries to do it. He has been reported again and again as a failure.

His work has formed the subject of remarks by Mr. Fryer, and repeated censures from Mr. Ireland, the late Commissioner, and yet he turns up again.

I know nothing about the other Akunwuns who held charge during the year and there is nothing to show how they worked.

Remarks by the Deputy Commissioner, Sandoway.

MAUNG SAN Oo Khin, Local Fund clerk, Deputy Commissioner's Office, Akyab, officiated in the appointment of Akunwun from 1st April to 20th July 1890, when he was transferred to Akyab.

He has given me satisfaction in the performance of his work and, with experience, will, I think, turn out a very good Akunwun.

Maung San U, Akunwun of Pakokku, on transfer to this district, took over charge of the office of Akunwun from Maung San Oo Khin on the 21st July 1890, and continued in that appointment till 22nd January 1891, when through a stroke of paralysis he proceeded on leave on medical certificate, making over charge to Maung San Oo Khin again transferred to Sandoway as officiating Akunwun. Maung San U did his work moderately well. I do not think he would do for a heavy district.

Remarks by the Deputy Commissioner, Hanthawaddy.

THE Akunwun Maung Shaung I cannot speak too highly of. He laboured night and day at census work, superintending the supervisors and subordinate officials.

His revenue work is, as usual, always up to date. The discipline and amenability of the thugyis is mainly due to his perfect control over them.

Remarks by the Deputy Commissioner, Pegu.

THE Akunwun Maung Po Khin has been here nearly one year.

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I am pleased to report that he has been of great assistance to me. He is a hard-working and intelligent officer.

Remarks by the Deputy Commissioner, Tharrawaddy.

THE Akunwun San Paun has continued to give satisfaction. With more accuracy and experience he will make a most useful official.

Remarks by the Deputy Commissioner, Prome.

MAUNG LU MAUNG was Akunwun in charge from April till October, when Maung Po Pè took over charge. Maung Lu Maung my predecessor spoke of as a careless Akunwun. Maung Po Pè knows English, and works hard, but still wants experience. In another year, I think, he will do well. The revenue has been got in very well indeed.

Remarks by the Deputy Commissioner, Bassein.

THE Akunwun has been well reported on during the year by the Deputy Commissioners under whom he has served. He is stated to have worked hard, and to have been punctual in submitting letters and cases for orders. What I have personally seen of his work has been of a satisfactory nature.

Remarks by the Deputy Commissioner, Thongwa.

MAUNG SHWE WAING has been in charge as Akunwun throughout the year. He has done good work and deserves credit.

The Inkunwun Maung Zo has done well what he has to do.

Remarks by the Deputy Commissioner, Henzada.

MAUNG PO BYE held the office of Akunwun up to the 6th August 1890, and was succeeded by Maung Shwe Tha, who remained up to the end of the year of report.

Maung Po Bye reverted to his appointment of Superintendent, Land Records. Both are equally good and deserving men who have done their work well and given me every satisfaction in the discharge of their duties.

Remarks by the Commissioner of Tenasserim.

In the Amherst district the Akunwun Maung Po is an officer of long service. He is capable of doing good work, but he allowed his office to get into a very discreditable state.

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In the Shwegyin district there have been four Akunwuns during the year. Of Maung Nyo and Maung Shwe On I know nothing personally, but judging of them by their work, I should say they required close watching. Maung Twè Zan was utterly inefficient, and was removed from his appointment. Maung Hmo took little or no interest in his work, but Maung Ba Thein promises well, and has his office in good order. In the Toungoo district Maung Shwe Tha and Maung Tha Dun have been Akunwuns during the year, both are efficient and hard-working officers. In the Tavoy district Maung Po Si has been Akunwun. He understands his work and does it well, but he is young and inexperienced to deal with the thugyis of that district, who are most troublesome and full of excuses over their work. The Mergui district has had Maung Shwe Kyu as Akunwun since 1st December 1890. He is a capable officer, painstaking and intelligent. Maung Shwe Zin, who has been Akun-

wun of Mergui for some 20 years and has lived all his life there, is now on furlough. He is very slow, and has been too long in the place. There is no Akunwun in the Salween district.

Remarks by the Deputy Commissioner, Amherst.

Maung Shwe Po has worked well and has given me material assistance in collecting the heavy burden of arrears which I found far more difficult to collect than the current year's revenue. Maung Shwe Po was also very unwisely (considering the state of the revenue at the time) placed in charge of census operations.

Remarks by the Deputy Commissioner, Shwegyin.

THERE were four Akunwuns during the year,—Maung Nyo, Maung Shwe On, Maung Twe Zan, and Maung Hmo. Maung Nyo was transferred to Kyaukse shortly after the year began, and Maung Shwe On was in bad health all the time he was in the district.

For six months Maung Twe Zan officiated as Akunwun. He was apparently *not* well suited for such work.

Maung Hmo was here from 18th January 1891 to 6th April 1891. He was quite new to the work, and did not find it interesting. His successor is Maung Ba Thein, a newly appointed Myoök. He is rapidly learning all the details of his work and promises to do well.

The constant changes of Akunwuns and Maung Shwe On's absence from office during the year under report made it difficult to keep the office efficient.

Remarks by the Deputy Commissioner, Toungoo.

MAUNG MYAT THA DUN has been Akunwun of Toungoo for nearly a year, and has done his work throughout very well.

Remarks by the Deputy Commissioner, Tavoy.

MAUNG PO SI was appointed Akunwun of this district in April 1890. He is new to the work, but takes pains, and keeps his office in fair order, and I think when he has had a little experience, will be a good officer.

Remarks by the Deputy Commissioner, Mergui.

MAUNG SHWE ZIN, on whom I reported last year, was in charge till December, but finding his health failing and the work of the office increasing, owing to the census and Village Act operations, he applied for and was granted a year's leave.

The Tenasserim Myoök, A Shwe Kyu, formerly of the Educational Department, and translator in the Government Secretariat, was selected by me to take up the work and his knowledge of English and experience have been of very great assistance.

CONDUCT OF MYOÖKS AND EXTRA ASSISTANT COMMISSIONERS IN REVENUE WORK.

Remarks by the Deputy Commissioner, Akyab.

I AM sorry to report unfavourably of Maung Po Myit, Myoök in charge of the Naaf subdivision. This officer proved quite unfit to cope with the work of his appointment, and his files showed large arrears in every department. He has since been transferred to the township of Minbya. Maung U Gyaw, Myoök, was found physically unfit for the work of a township, and has been transferred to headquarters. Of other officers Maung Aung Ban, Myoök, worked well. So did Maung Pe, Myoök, and Maung Myat Tun Aung, Extra Assistant Commissioner, displayed considerable energy. Maung Hla Paw Zan, Myoök, who was appointed special officer for the supervision of excise and stamps under Financial Department Circular No. 53 of 1890 did good work in that capacity.

Remarks by the Deputy Commissioner, Sandoway.

MAUNG CHIN HLAW was Myoök of the Northern township throughout the year. He is stronger on the judicial than on the revenue side.

Maung Tha Bwin, Myoök, held charge of the Central township throughout the year. As was remarked last year this Myoök is a very good all-round man, and he has great influence in his township. Maung Aung Kyaw Zan, officiating Myoök, was in charge of the Southern township during the whole year.

He is a better revenue than judicial officer, and shows himself very keen in revenue matters. He fails, however, to keep a sufficiently tight hand over the officers under him.

Remarks by the Deputy Commissioner, Hanthawaddy.

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The Extra Assistant Commissioner of the Insein subdivision has well supervised the work of the two Myoòks Hlaing and Hmawbi under his charge in revenue matters. He gets weekly reports from the headquarters office of how the revenue (which is paid in direct) is coming in, and warns his Myoòks accordingly.

The Myoòks of Kungyangôn and Tunti, who have no Subdivisional Officer, take their orders from the headquarters direct, and all revenue matters are communicated through them. All the Myoòks and the Extra Assistant Commissioners took an active part in the revenue administration; they all tested the capitation-tax rolls; they likewise tested the net licenses and did some supplementary survey work.

Remarks by the Deputy Commissioner, Pegu.

THE Subdivisional Officers and Myoòks deserve a good share of the credit due to the Akunwun for general assistance in revenue matters.

The Extra Assistant Commissioner of Kyauktan, Mr. Sarfas, has been energetic in inspecting the work of the Supplementary Survey and checking capitation-tax rolls.

Remarks by the Deputy Commissioner, Tharrawaddy.

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The best revenue officers are probably Shwe Bwin, Subdivisional Officer, South Tharrawaddy, Maung Po, Myoòk of Gyobingauk, Tha Dun Aung now Myoòk of Tapun, and Maung Paw Tun now Myoòk of Letpadan.

No officers have been able to pay as much attention to revenue matters this year as last on account of the heavy work involved by the census and the re-appearance of violent crime in a mild form nearly all over the district.

Remarks by the Deputy Commissioner, Frome.

My predecessor speaks very well of Assistant Commissioner Maung Ba Tu, also of Maung Kin, Subdivisional Officer, Prome, Myoòks Maung On Gaing and Maung Thè as having worked hard and well.

Remarks by the Deputy Commissioner, Thongwa.

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Mr. George, who was Assistant Commissioner at Pyapôn throughout the year, has worked well.

Maung Pè, Subdivisional Officer, Ma-ubin, and Maung Pè, Subdivisional Officer, Pantanaw (now of Yandoon), took great trouble in collecting fishery revenue. Though it amounted to two-thirds of the whole fishery revenue for the district, they were the first to complete their collections.

Of the Myoòks Maung Tin Gyaw of Donabyu and Maung Po Thin of Yandoon have worked well. Maung Po Maung of Shwelaung is dilatory, and Maung Aung Hla, though he worked hard, was not equal to such a difficult charge as Dedaye.

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The inhabitants of the circles between Ma-ubin and Pyapôn are anxious to have a Myoòk's Court at Kyeiklat. My predecessor submitted proposals for a re-distribution of the townships and subdivisions.

Remarks by the Deputy Commissioner, Henzada.

Mr. S. BERE, Assistant Commissioner, was for ten months in charge of Myanaung and did his work well.

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Captain A. B. Pritchard only joined in February, but is also doing well.

Maung Pyat, Myoòk, 1st grade, of Zalun, a steady, industrious man.

Maung Po Thaik, Myoòk, 2nd grade, and Subdivisional Officer, active and willing to do well, wants more experience and judgment.

Maung Tè, Myoòk, 4th grade, is a useless old man.

Maung Kho, Myoòk, 3rd grade, of Lemyethna, only brought into this district in March, can, I believe, work, but requires driving to keep up to mark.

Maung Gyi, Myoòk, 3rd grade, one of the most active of the Township Officers. He did the most inspection of field work, knows his township well, and has a good deal of influence over the people.

Maung Ba O, Myoòk, 4th grade, of Kanaung, old and feeble, is not capable of doing much district work.

Maung Po Pè, Myoòk, 4th grade, of Kyangin, has worked fairly well.

Mr. Beale, Extra Assistant Commissioner, is in charge of treasury. He has no field work: is doing well.

Remarks by the Deputy Commissioner, Thayetmyo.

I SHOULD like to place on record the assistance rendered by Maung Po Kin, the Akunwun, and I hope that he will be mentioned and his services brought to notice in the Administration Report for this year.

Remarks by the Commissioner of Tenasserim.

THE Deputy Commissioner of the Amherst district names Myoòks Maung Tu and Maung Shwe Pu as officers who have taken an interest in their revenue work. Myoòks Maung Aung Zan and Maung Pè Gyi are favourably mentioned by the Deputy Commissioner of Shwegyin.

In the Toungoo district no one is specially praised or blamed by the Deputy Commissioner; but from the promptitude with which the revenue was collected all officers must have done well. Of the Myoòks in the Tavoy district Maung Po Zin and Maung Kyin Zôn appear to have exerted themselves. In the Mergui district there is no Myoók whom I can specially mention for good work. I have been loyally assisted by all Deputy Commissioners in my endeavours to have the revenue collected more promptly than appears to have been customary of late years, and I trust that the results will be considered satisfactory. I would specially mention Captain Johnson, the Deputy Commissioner of Amherst, Mr. Carmichael and Mr. Wilson, Officiating Deputy Commissioners of Shwegyin, as officers whose work merits the Chief Commissioner's commendation. Captain Johnson succeeded to a very difficult charge, and has been unsparing in his attention to his duties and in his attempts to introduce order and punctuality in the revenue work of the district, which had been much neglected of late years.

Remarks by the Deputy Commissioner, Amherst.

THE only officers who have done their duty as Revenue Officers are Maung In, Myoók of Balugyun, and Maung Shwe Pu, Myoók of Pagat; Maung In's was the only township wherein there were no arrears and where the land revenue for 1890-91 was promptly collected. Maung Shwe Pu did good service in checking thugyis' measurements and capitation-rolls and in bringing to light the grave misconduct of the Thugyi of Myainggyi circle.

Remarks by the Deputy Commissioner, Shwegyin.

MAUNG AUNG ZAN, Subdivisional Officer of Pyuntaza, and Maung Pè Gye, Myoók of Pyuntaza, did a great deal of excellent revenue work, checking capitation-tax rolls and also making preparations for the collection of revenue by ywathugyis in certain of the circles in their charge.

Maung Shwe Goe, Subdivisional Officer, Shwegyin, did much good office work. Among other things, he was placed on special duty to check the tabular statements appended to this report.

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The only officers who were remiss in touring were the Myoòks of Kyaikto in Bilin, Maung Po Aung and Maung Shwe Zin who were on tour only 47 and 56 days respectively out of 365.

Maung Shwe Goe, Extra Assistant Commissioner, Shwegyin, was prevented from going on tour during great part of the year by the fact that he was Treasury Officer in addition to his other duties. He is not so now.

Remarks by the Deputy Commissioner, Toungoo.

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Much time was occupied with the census operation, and Township Officers have not been able to turn their attention to checking thugyis' measurements as much as could be desired.

The Akunwun and all Township Officers deserve credit for the fact that no revenue of any kind remained uncollected on 31st March 1891.

During the year under report the Myoma Myoókship and establishment were abolished and the township broken up and distributed.

Remarks by the Deputy Commissioner, Tavoy.

MYOÓK MAUNG THAW is the Township Officer of the Central township and his headquarters is in the town of Tavoy. * * * * * His township being small he has not much revenue work to perform.

Maung Po Zin is Township Officer of the South-east township. He was formerly in charge of the Western township, but in April 1890 on Sitkè U Pet being pensioned, I applied to have Maung Po Zin transferred to this township as he had had a little experi-

ance and was a good officer. He has a fair knowledge of English, and so is enabled to read all the Financial Commissioner's Circulars and understand them. He travels through his township pretty frequently and assists in collecting the revenue.

Maung Kyin Zôn is in charge of the Northern township, which is a large one, but thinly populated. He has very little judicial work to perform, so he continually travels through his township, and makes himself acquainted with all the elders at each village. He has greatly improved the villages of Nabulè, his headquarters. He has induced the villagers to make broad roads, he himself made two, and his clerks made some and the villagers combined and made others. He has also cleared the village of all jungle, and has also improved the approaches to the village and repaired several bridges, and in consequence the village looks very different from what it did.

He has also by distributing sessamum seed induced some of the taungya-cutters to plant sessamum together with paddy in their yas; the former grows without any difficulty and sells for about Rs. 4 a basket, and if that be planted in addition to paddy it will be to the benefit of the sowers. If his experiments prove successful, I would suggest that sessamum seed be supplied to these taungyas-cutters at cost price. Maung Kyin Zôn also assisted materially in the collection of revenue.

Maung Zan Shin is the Myoók of the Western township. He was sent here from Tapun in November 1890. He suffered a good deal from fever after his arrival, but of late his health has been much better. He has travelled through his township at times, but not so often as he might do. He has worked fairly well during the taking of the census and in the inspection of salt factories.

Remarks by the Deputy Commissioner, Mergui.

MAUNG ON SHWE has remained in charge of the Myoma township. He had not had experience of township work, and the opportunity given by the Civil Surgeon being placed in charge of the Treasury allowed him to move about his circle, and the experience then gained has been of much use to him. He is hardworking and attentive to his duties.

GENERAL CONDUCT AND DEMEANOUR OF THE PEOPLE.

Remarks by the Deputy Commissioner, Akyab.

With the exception of a few outbreaks of smallpox in the town of Akyab, the year of report has been entirely free from epidemics, and the general health of the people was good. Although the current year's harvest cannot be said to be better than that of the preceding year, the prices obtained by the cultivators for the produce of 1890-91 were very much higher. If this has not improved their condition, at least no discontentment prevails amongst them. The Bengalis are more thrifty and hardworking, and are therefore more prosperous than the other class of people of this district; but at present no class except those who absolutely refuse to work have anything to complain of.

Remarks by the Deputy Commissioner, Kyaukpyu.

The general condition of the people cannot be said to be flourishing. In the south of Ramri island they seem prosperous enough, but the practice of opium-eating is said to be spreading greatly there. In Cheduba opium is said to be cheaper than in Akyab. Hitherto there has been no preventive establishment and it is impossible for the police to watch the innumerable creeks and waterways by which opium comes into the district. The Prometaungup route is said to be a popular one for smugglers, and Taungup and the surrounding villages were reported by the late District Superintendent of Police to be a hotbed of thieves and opium-eaters and dealers. It is from there that the persons concerned in the late dacoity in the south of this island are said to have come.

The people seem greatly wanting in enterprise. They are painfully cowardly.

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Communications by land may be said not to exist. Myebôn and An are almost completely cut off from the rest of the district in the rains. These townships should not belong to this district at all. They cannot be effectually controlled from Kyaukpyu. Many fine timber bridges in the Ramri island have fallen to pieces for want of a few necessary repairs. Bridges are badly wanted both in Ramri and Cheduba.

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I am afraid the poorer classes have felt the change in the conditions of the salt trade very much. The enhancement has affected them, not the men who can command capital. They (the salt-makers) ask that next year they may be allowed to make salt without being called on to pay up the duty beforehand. At the same time they are not willing to give security and say that in only one case out of ten would the salt-maker be able to do so. I am inclined to think that the difficulty of finding security has been exaggerated both by the thurvis and the people themselves.

Remarks by the Deputy Commissioner, Sandoway.

SINCE the suppression of the rebellion in the beginning of June the district has remained perfectly quiet, though at one time an incursion of the Kyonpyaw escapes from Bassein was feared. The *quondam* rebels in the Sandoway Kyaungbya, though quiet, have no particular affection for Government; but their leaders having been killed or transported, they are not, I think, likely to attempt another rising.

The prosperity of the people here is, I think, increasing as fast as the great natural disadvantages under which the district labours will permit.

The Lower Burma Village Act was extended successfully throughout the district during the year, and at its close village headmen in two circles were appointed experimentally to be collectors of revenue within this jurisdiction in the same manner as the Upper Burma headmen.

Remarks by the Deputy Commissioner, Northern Arakan.

THE people in the Hill Tracts are poor and, until they alter their lazy and improvident habits, they will always be so; they are apparently happy and contented under our rule.

Remarks by the Deputy Commissioner, Rangoon Town.

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The sanitary condition of the Europeans is good, and their death-rate very low, 16 per mille on an uncorrected average of population in a rapidly increasing town; the sanitary condition and death-rate of all other classes of the population, excepting the Hindus, is fair, and not unusual; but the sanitary condition of the Hindus is undoubtedly very bad. They are mostly coolies employed in the mills and on general work. Their one object is to make money fast and return to their homes, so they live as cheaply as possible, crowding together in petty lodging-houses or badly constructed huts, in the lowest and most insanitary parts of the town, and drinking any kind of water. They are, however, extraordinarily well paid, and the very high death-rate among them is not due to poverty, but to their penurious habits and self-sought insanitary surroundings.

Remarks by the Deputy Commissioner, Hanthawaddy.

THE crops were excellent, with the exception of those on some 30,000 acres, which were destroyed by an overflow of the Irrawaddy. This loss, however, has had the effect of sending some of the people living in that low-lying tract to seek culturable ground elsewhere, and they have removed to Ma-ubin where, it is understood, the supply is almost unlimited. Prices were good, and the season was a healthy one for man and cattle.

Remarks by the Deputy Commissioner, Pegu.

LAST year's report showed that the people have recovered from the effects of the disturbances of 1885-86 and I am glad to report that the improvement still exists. Extended cultivation and increased revenue point to this, and I think the great increase in the ferry licenses goes to prove that the people are travelling more freely about the country, a good sign of itself.

The district has been singularly free from any cattle epidemic. Cattle deaths have also decreased to a remarkable degree.

Good crops and good prices have been the rule, and I think the past year has been a favourable one in every respect for the people, whose demeanour at present leaves nothing to be desired either on the Revenue or Judicial side.

Remarks by the Deputy Commissioner, Tharrawaddy.

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The Lower Burma Village Act has been extended to the district during the year of report. It is too soon yet to say what will be the result.

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The general condition of the people is satisfactory; there is practically no poverty, though the people in the northern part of the district have had bad years lately. Substantial houses, kyaungs, zayats, and pagodas testify to the wealth of the people.

Schools are well attended, costly clothes worn, charitable offerings made, and good food procurable and partaken of. The great want of the district is good water for man and beast. The present supply is very bad. Without skilled advice villagers cannot sink wells, but with such advice, I think, they would come forward most willingly and pay for a portion, at all events, of all wells sunk.

Remarks by the Deputy Commissioner, Prome.

THE people generally are well off, and pay up their taxes promptly. They are contented and peaceful.

Their demeanour towards their superiors is good, and there is no difficulty on the part of officials in obtaining what they want on tour.

The police and people are, as a rule, on good terms, and the people generally may be put down as law-abiding.

Remarks by the Deputy Commissioner, Thongwa.

THE people are prosperous and contented. The Burman portion of the cultivators would be much better off if they did a little more work themselves. They throw away a large part of their profits from their land on hired labour, for which the rate is very high. The Karens, who do all the work of cultivation themselves, are in a much better position. This is very marked in the superior style of their houses.

The immigration from other districts in Lower Burma and more so from Upper Burma continues on a large scale. Some of the Upper Burman immigrants form a floating labouring population, but a large number have settled down permanently either as cultivators or petty traders. The returns of the last census show a rise in population from 284,068 to 441,527.

Remarks by the Deputy Commissioner, Henzada.

NOTWITHSTANDING the floods, there was a bumper crop on all lands not affected by inundation, and the people seem contented and well off.

Prices were better, and trade, therefore, more brisk and prosperous than in the preceding year.

There was not much illness. Cattle suffered a good deal from the high floods, but the mortality was much less than in the previous year.

Remarks by the Deputy Commissioner, Thayetmyo.

GREATER security and a better rainfall have somewhat improved the condition of the people. A good deal of distress is undoubtedly caused by the cessation of the catch-industry. Whole villages of people who lived by catch-boiling are now thrown out of employment, and will probably leave the district.

Remarks by the Commissioner of Tenasserim.

The people have nothing to complain of; they have had good crops almost everywhere, and there have been no serious outbreaks of crime; in fact the division generally has been remarkably free from crime of a serious type.

Remarks by the Deputy Commissioner, Amherst.

THE Talaings and Karens of the Amherst district are the most uninteresting and apathetic people I have yet met in Burma. The district being sparsely populated there is no competition and all energy of action appears to have died out of the people. Their loyalty is therefore merely passive and apathetic, they take no interest in their Government and only wish to be left alone. The condition of the people has been on the whole one of comparative freedom from the stress of poverty; labour is dear and scarce and no man need want if he cares to work and of want and indigence in the district I have noticed nothing.

Remarks by the Deputy Commissioner, Shwegyin.

THE general condition and demeanour of the people is satisfactory for the present. The district is profoundly quiet. The people, however, do not love our rule. There is far too little excitement and far too much worry. The immigrants from India are by no means popular, though now acknowledged to be a "disagreeable necessity." Many village elders have told me with curious naivety, that the people are "so much better off than they used to be, that they can live contented under our rule, although they do not like it" and "they are likely to continue to do so as long as they see no hope of altering it." This feeling of material satisfaction, though its value may be greatly overestimated, is very noteworthy.

Remarks by the Deputy Commissioner, Toungoo.

THERE has been no violent crime of a nature to take off the people from agricultural pursuits. Some villages which showed cowardice and apathy in resisting dacoits were fined under the Village Act. The district generally was quiet, villages which were deserted on

account of dacoities in previous years have been re-built and re-occupied, and there is a general feeling of security throughout the district.

Remarks by the Deputy Commissioner, Mergui.

On the whole the people of Mergui are fairly well off, and seem to be contented with their lot. The secret societies amongst the Chinese and Siamese, however, have a very bad effect amongst the people. Siamese, who pretend they cannot pay the Government taxes, pay much larger sums into the Chinese lodges for very doubtful benefits. Till the power of these lodges is broken, and the people freed from their intrigues, there cannot be the same feeling of security and independence, which are the chief essentials for a prosperous and contented people.

TOURS OF OFFICERS.

Remarks by the Commissioner of Tenasserim.

DISTRICT OFFICERS have, perhaps, not travelled about as much as they might have done; but there was much additional office work connected with the taking of the census, and this detained them at headquarters. During the open season I visited all the township headquarters in the Mergui and Tavoy districts, the Yelamaing, Martaban, and Thaton townships of the Amherst district, the Bilin and Sittang townships of the Shwegyin district and marched across from Shwegyin to Papun, and thence back to Moulmein by the Yonzalin and Salween rivers. Many of the places had not been visited by a Commissioner for many years, and the information acquired has been invaluable to me.

MISCELLANEOUS.

Remarks by the Deputy Commissioner, Kyaukpyn.

THE Thugyis' return of work done is very satisfactory and shows a marked improvement. Myoôks had fewer outstanding cases at the end of the year, but got through less work than the year 1889-90.

Deputy Commissioners got through fewer cases and had a large number of cases pending at the end of the year than in the cases of the previous year.

Remarks by the Deputy Commissioner, Pegu.

The orders of the Judicial Commissioner to the effect that the Deputy Commissioner of Pegu shall take up all civil cases over Rs. 500 has increased the civil work to such an extent that I find it difficult to devote as much time to revenue work as I could wish.

GENERAL REMARKS.

Remarks by the Deputy Commissioner, Mergui.

The want of communication and population are the chief requirements of the district. Already the making of the roads in the Maliwun township and the clearing of jungle paths by the Survey has had a good effect, and there is a steady immigration of Siamese and Malays.

The want of a telegraph too considerably adds to the difficulties of the office. Telegrams are posted without reference to steamers, and are frequently received by the same post as reminders.

EXTRACTS FROM REPORTS BY COMMISSIONERS AND DEPUTY COMMISSIONERS, UPPER BURMA.

PART III.

RAINFALL AND HARVEST.

Remarks by the Deputy Commissioner, Mandalay.

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Much damage was done to the kaukkyi and mayin crops owing to short rain and consequent scanty supply of water for irrigation purposes. The harvest was below the average and the outturn of rice being insufficient for home consumption, rice had to be imported from Lower Burma.

Remarks by the Deputy Commissioner, Bhamo.

ALTHOUGH the harvest was below the average with the exception of the Bhamo township and lower portion of Sinkin alone, local yield was sufficient for local wants. Shwegu supplied some 50,000 baskets to Bhamo and a certain quantity of rice came down from the Shan States. The Taungyas in the 3rd defile suffered heavily from an insect pest, known as the "Hingayin caterpillar."

Remarks by the Deputy Commissioner, Katha.

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Both the crops, kaukkyi and mayin, of this year were considerably below the average, and this was owing to want of early rain, and cattle-disease caused great mortality.

The kaukkyi cultivation begins in June and ends in December and the mayin is sown in January and gathered in June. The rains were unseasonable, and young plants after transplanting became much parched. Again at the end of the season there was heavy rain which flooded the crops in part.

The food-supply of the district was sufficient for the wants of the people during the year.

Remarks by the Deputy Commissioner, Shwebo.

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The harvest was exceedingly good in most parts of the Tantabin subdivision, but the area under cultivation was less than usual on account of scarcity of plough bullocks.

In the Shwebo and Sheinmaga subdivisions the harvest was below the average; the food-supply was quite sufficient, as large quantities of paddy were brought in from Katha, Ye-u, and other places, and was readily obtainable from the north.

Remarks by the Deputy Commissioner, Ruby Mines.

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The harvest was generally above the average.

The food-supply of the district is insufficient, as was the case last year. A great quantity of rice was imported from the neighbouring States of Momeik and Mainglôn as well as from Mandalay.

The want of rain was felt in some of parts of the Twinngè township. The villagers, however, obtained a supply of water from the river, and were by these means able to cultivate their fields.

The crops at Panktabin were destroyed by inundation, but fresh plants were purchased, which turned out fair.

The want of rain was felt till September in the Twinngè township. The harvest was, however, a fair one.

In the Mogôk township the rainfall was sufficient, the crop being a 15-anna one.

Remarks by the Commissioner, Central Division.

In all four districts the rainfall was below the average and it was especially insufficient in the Lower Chindwin district. The harvest was below the averages in the Sagaing, Lower Chindwin, and Upper Chindwin districts. Only in the Ye-u district the harvest was fair in parts, insomuch that a small surplus was exported to the Lower Chindwin district. The local food-supply was generally insufficient in the Sagaing district, but this was reme-

died by imported rice from Lower Burma. The failure in crops in the Upper Chindwin and Sagaing districts was owing in a great measure to the unusual inundation. In the Lower Chindwin district the whole of the early crops failed completely and the wet-weather crops suffered severely. No scarcity of food, however, was felt in this division except in Seywagyaung in Kani and in Shitwagyaung.

Remarks by the Deputy Commissioner, Ye-u.

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There was sufficient grain to meet the wants of the people, and a small surplus was exported to the Lower Chindwin district; but the traffic was much less than in former years, although it was usual to export largely to Shwebo and the Lower Chindwin districts.

Remarks by the Deputy Commissioner, Sagaing.

THE harvest was below the average and food-supply generally was insufficient which, however, was remedied by the rice imported from Lower Burma.

The harvest of paddy and early crops resulted in almost complete failure, owing in some cases to want of rains and in a great measure to the unusual inundation.

About the end of August 1890 it was apprehended that there would be scarcity and a weekly bulletin was regularly despatched to the Commissioner, Central Division, on the state of the principal crops and rainfall at his request, but as the water abated just in time for the late crops they proved a success. Sanpyaung or jowari proved exceptionally good in the Ava subdivision and mayin and nhan fairly well in the Sagaing and Myinmu subdivisions. The kaings planted on the islands in the Irrawaddy were entirely destroyed on account of the latter being under water during the inundation, but the second planting after the water had gone down proved a success.

Remarks by the Deputy Commissioner, Lower Chindwin.

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The rainfall for the year under report amounted to little over half the average, and was very insufficient.

The whole of the early crops completely failed, namely,—

Early paddy.		Cotton.
Sessamum.		Jowari.
	Indian-corn.	

The water-supply in Ayadaw township was very insufficient, and more particularly so in Ayadaw, Wadawma, Kyaungnet, and the neighbouring villages.

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The wet-weather crops suffered severely, particularly the paddy crops along the Mu river.

Sessamum in some places yielded excellent crops, but on the whole the harvest was far below the average. No scarcity of food-supply was felt, except in Seywagyaung in Kani and in Shitwagyaung in Western Pagyi.

In the former valley the people were reduced to bring out their scanty supplies with rations of the wild jam (kywe) of which fortunately there were plenty in the neighbouring jungle.

Remissions became necessary in these valleys, and the thathameda demand was reduced from Rs. 10 to Rs. 4 per family in Seywagyaung, and from Rs. 10 to Rs. 5 in Shitwagyaung.

Seywagyaung being landlocked, there would be the greatest difficulty in transporting supplies there. A proposal has been made to carry a cart-road from the valley over the hills for 3 miles into the Taungdwinkyaung valley, which would enable supplies to be thrown into Seywagyaung with ease at any time, and remove all anxiety on the score of famine in the future.

The salt composition dues levied in Salingyi were reduced by half, as the salt-workers (the great majority of whom are widows, elderly single women, and children) were utterly unable to pay them.

Remarks by the Deputy Commissioner, Upper Chindwin.

THE harvest was anything but satisfactory, the floods during August having destroyed most of the wet-weather crop in the nurseries while the transplanting of young plants which escaped could not be done because the fields were too deeply flooded. On the other hand on the Taungdwin township the drought was so great that the fields were not even ploughed till the end of July. The harvest this year is therefore partially a failure, the outturn being enough for local consumption but not for export. In the extreme north the yield was ample and much grain has found its way down on bamboo rafts.

Remarks by the Deputy Commissioner, Myingyan.

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The rainfall throughout the district was very much below the average.

The first burst of rain came on early in Myingyan; there was a fall of 4 inches during May, but the total for the following three months was only 4·84 altogether against 11·42 inches during the preceding year.

The rainfall is registered in Myingyan and Pagan.

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Owing to scanty rainfall the harvest was below the average and food-supply insufficient throughout the district, and as usual the food-grain had to be imported from Lower Burma.

In Pagan and Kyaukpadaung subdivisions the food-supply is normally insufficient.

Remarks by the Deputy Commissioner, Pakòkku.

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There is no doubt, however, that the rainfall was considerably below the average and as it came very late the rain crops were very poor. In the Pakangyi township the want of rain was made up for to some extent by the exceptionally high flood and the crops there were up to the average. In all other townships the rice crops were poor and in parts of Gangaw and Tilin a complete failure. In Yawdwin and Laungshe the crops on irrigated lands were above the average, but on unirrigated lands they failed entirely. The dry-weather crops were fair throughout the district, but suffered somewhat from want of rain in Pakòkku, Myaing, and Lingadaw townships.

The district generally is dependent on imports for its rice supply and a large quantity of millet also is imported. Scarcity of food was therefore not felt except in Gangaw and Tilin, where the crops are principally rice and where the difficulty of transport makes the importation of grain too costly to prove a profitable speculation. Large quantities of rice were carried from Yawdwin to Tilin and Gangaw and a certain quantity found its way from Kale and the Chindwin up the Myittha. The people no doubt were short of rice, but they seem to manage very well on yams and other roots.

Remarks by the Deputy Commissioner, Minbu.

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On the whole I am inclined to believe that the total rainfall throughout the district was well over the average, but that it was unevenly distributed through the agricultural months falling plentifully in the early part of the year, but failing towards the close when the crops were above ground. The paddy harvest was everywhere favourable, and in Salin the outturn was larger than in the previous year owing partly to the inundation of the Irrawaddy, by which a large tract was fertilized and rendered cultivable. The food-supply was sufficient. In Salin a portion of the year's produce was exported.

Remarks by the Deputy Commissioner, Magwe.

THE food-supply of the district was more than sufficient. A large amount of paddy was exported from Taungdwingyi to the river and to Yamèthin, Meiktila, Kyaukpadaung, and other parts of the Magwe district. Pin imports paddy and pays for it with sessamum and maize leaves to be used for cheroot wrappers. The only crop which can be said to have failed was the kyun cultivation of pèyin and pelon which was eaten up by caterpillars. These did not, however, attack the pagyi or white bean.

Remarks by the Deputy Commissioner, Irrawaddy Division.

Thayetmyo.—The rainfall was normal. The harvest was fairly good. No complaints were made of insufficient food-supply.

Remarks by the Commissioner, Eastern Division.

In Kyaukse there were 11 inches less rain than in the previous year, but the harvest was plentiful, as the water stored in the numerous canals supplied enough water for the different crops except the last one,—mayin.

In Meiktila the rainfall was only 29·22 inches or 8·12 less than in the previous year. Almost the whole district was left uncultivated and when crops were sown they generally withered on the ground, except on the land adjoining the Meiktila lake and in the low land at the foot of the Shan Hills.

The rainfall in Yamèthin was also deficient, being only 84·14 inches or over 6 inches less than in the previous year, when the rainfall was also deficient. Large stretches of

country have remained uncultivated for some years in this district and the crop of the present year generally failed. In Pyinmana the rainfall is stated to have been somewhat above the average, being 52·67 inches compared with 48·71 in the previous year, and a fair crop was harvested.

Remarks by the Deputy Commissioner, Meiktila.

THE rainfall during the year under report was much below the average, being 29·22 inches, or a decrease of 3·12 inches as compared with the rainfall in the previous year. For purposes of comparison I have given below the recorded figures for the last four years :—

In 1887	...	...	...	...	...	28·02 inches.
In 1888	...	...	...	...	...	36·55 inches.
In 1889	...	...	...	...	...	32·84 inches.
In 1890	...	...	...	...	...	29·22 inches.

Owing to the scarcity of rainfall and its unequal distribution large areas of cultivable land throughout the district, especially in the Wundwin subdivision, were left untilled, while in other cases the crops never came to maturity, being destroyed by drought. This is the second year in succession, in which the harvest has been below the average.

The only places where the crops were partially successful, were in the vicinity of the Meiktila lake and under the Shan Hills. The harvest was exceptionally poor and the food-supply insufficient for the wants of the people. Had it not been for the large supplies of food-grain imported from Kyaukse and by rail and river from Lower Burma great distress would have been experienced.

Remarks by the Deputy Commissioner, Yamèthin.

THE rainfall for the year under report was much below the average. In 1889-90 the rainfall was 40·20 inches and this was considered to be below the average, but in 1890-91, the rainfall was only 34·14 inches. The harvest was also below the average, but fortunately the food-supply was sufficient.

Remarks by the Deputy Commissioner, Pyinmana.

THE rainfall of the year was slightly above the average. The actual rainfall was 52·70 inches as compared with 48·71 inches in the previous year and 55·79 inches in the year before. A fair crop was harvested in the year under report, in consequence of the sufficiency and timeliness of the rainfall, and the food-supply was accordingly sufficient throughout the district.

CATTLE-DISEASE.

Remarks by the Commissioner, Northern Division.

But if any effect is to be produced a systematic scheme for the prevention of cattle-disease will have to be brought into force. Powers will have to be given to segregate cattle and to destroy them, where necessary, compensating innocent owners. There are parts of the country, no doubt, where such measures could not be taken, but they might readily be applied in most places. As things are now, disease is often communicated to a whole country side by the careless introduction of one or two afflicted animals or the improper or negligent disposal of diseased carcasses, and there ought to be the means of stopping such acts and of deterring by punishment thoughtlessly mischievous people from committing them.

Remarks by the Deputy Commissioner, Mandalay.

The number of plough-cattle in the district seems from all reports to be insufficient. Disease and poverty of the people during the earlier years of the annexation obliging them to largely dispose of cattle by sale are the causes given and probably correct.

Remarks by the Deputy Commissioner, Bhamo.

A very serious outbreak of cattle-disease occurred in Mogaung last year, and about 1,000 head of cattle are reported to have died. The rest of the district was free with the exception of Bhamo, where in the early months of 1891, cattle-disease appeared in the Moyukayaung and 19 head of cattle died. Just about the termination of the official year under report cattle-disease seemed to be spreading, being reported as serious both in Sinbo and on the Upper Irrawaddy. The disease is known as kalayanga, and is a form of severe diarrhoea, though occasioned by what is not known.

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The number of plough-cattle particularly in the northern portion of the district is decidedly insufficient, due to a regular series of outbreaks of cattle-disease for the past few years. This is a serious menace to the prosperity of the district and, although a certain amount has been done to alleviate distress by agricultural advances, it is clear that this cannot be a final solution of the difficulty.

Remarks by the Deputy Commissioner, Katha.

CATTLE-DISEASE existed throughout the rainy season. The mortality in the Katha subdivision was the heaviest. The disease (which was in an acute form of diarrhoea) was raging in the Katha subdivision as late as the month of August and abated with the rains.

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The number of plough-cattle has much decreased during the past two years owing to the heavy mortality from disease, and the price of draught-cattle has increased some 50 per cent. during the past three years.

The grain requirements of the people can be met from the district including the newly acquired State of Wuntho which exports husked rice into the district, and the annexation of Wuntho has had the effect of opening a new market for the purchase of cattle, as stocks in parts of Wuntho are fairly large and should reduce the prices again.

Remarks by the Deputy Commissioner, Shwebo.

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There is no doubt that the supply of cattle in the district was considerably below the number required for agricultural purposes, owing to a great number of cattle having died of rinderpest of a very severe type prevalent in the year 1888-89.

Remarks by the Deputy Commissioner, Ruby Mines.

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The number of plough-cattle is insufficient.

The villagers gladly availed themselves of agricultural advances to purchase cattle.

Remarks by the Deputy Commissioner, Ye-u.

DURING the year nearly 4,000 head of cattle died chiefly through a disease known to the Burmans as "kyaukpauk," but the mortality amongst cattle is said to have been less than that of the previous years.

* * * *

Upper Burmans frequently eat the flesh of animals that have died of disease; and so far from having any repugnance to do so, speedily cut up and distribute the carcasses. Mr. Tilly's suggestion that an Act should be passed to make the burying of such animals compulsory is one worth carrying out.

Remarks by the Deputy Commissioner, Upper Chindwin.

DURING the year the district was much afflicted by cattle-disease, hundreds were carried off. The loss of cattle during the year and the previous year will be severely felt for many years to come. The supply of plough-cattle is therefore insufficient for the demand and a great rise in price has been the result.

Remarks by the Deputy Commissioner, Myingyan.

DURING the year of report only a few deaths of cattle were reported from all subdivisions, but owing to the heavy mortality which took place in the previous year, the number of plough-cattle is still insufficient in Pagan and Kyaukpadaung subdivisions.

In Myingyan the number of cattle is reported to be insufficient.

Remarks by the Deputy Commissioner, Minbu.

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In the previous year nearly 80,000 had died and about 77,000 were reported to be still alive in the district. I cannot accept as correct the opinion expressed by the Subdivisional Officers of Salin and Môn that the number of surviving plough-cattle is sufficient for the wants of the cultivators. Scarcity of cattle is reported to be much felt in Sagu subdivision; and in Salin and the Môn valley the losses compared with the total number of cattle were quite as severe.

Remarks by the Deputy Commissioner, Magwe.

CATTLE-DISEASE raged with great violence at the beginning of the rains and a large number died on the kyuns of the Irrawaddy and the south-west of Thazi and about Pin, and the centre of the district. It was called cowpox. It did not equal last year in severity, but fell hard on the people whose stock was lessened by the decrease of 1889-90.

At the end of the year foot-and-mouth disease broke out slightly to the south-east of the district and cowpox again made its appearance in Sathwa town ship as well as on Padethakyun and near Öndwe and Wagiyauung.

The number of plough-cattle is sufficient and cattle are exported which is a sure sign, but prices have no doubt risen and I should say that the number had in the last few years decreased on account of extensive cattle-lifting and subsequently to disease; but as I remarked in my last year's report this is a district which breeds a large number of cattle and rapidly recovers. I should say that the number was not less this year than last, but there is no doubt there are a number of persons who have lost cattle and who have not the money to replace them.

Remarks by the Commissioner, Irrawaddy Division.

Thayetmyo.—Cattle-disease was again very bad during the year and large numbers of animals were lost. This is seriously affecting the supply of plough-cattle.

Remarks by the Commissioner, Eastern Division.

THE number of cattle is said to be sufficient, except in Wundwin, where the cultivators were compelled to sell their cattle to buy food.

Remarks by the Deputy Commissioner, Meiktila.

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Efforts are being made to induce the villagers to segregate the cattle in the event of disease breaking out. It is difficult, however, to break down their conservative habits and invincible dislike to take any trouble. The number of plough-cattle has increased since last year in all parts of the district except Wundwin.

The insufficient supply in the Wundwin subdivision has been due to the villagers being obliged, in many instances, to dispose of their cattle in order to obtain food owing to the scantiness of the crops.

The price of cattle has decreased in comparison with last year owing to the increase in the supply.

Cattle are now exported to Yamèthin *via* Yindaw to Toungoo and Pegu.

PRICES.

Remarks by the Deputy Commissioner, Shwebo.

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Salt in the year 1889-90 sold at Rs. 14 per 100 viss, in 1890-91 at Rs. 8-8-0 per 100 viss.

The cause of this fall of price in salt is not clear; probably the stoppage of trade with Wuntho caused large stocks to accumulate.

Remarks by the Deputy Commissioner, Ye-u.

THE price of rice rose owing to the lateness of the rains and also to the rainfall being below the average.

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Wheat was cultivated to a small extent by some agriculturists to whom seed was given *gratis* for experimental cultivation, which was fairly successful. Indian-corn or maize seeds were also given to villagers for experimental cultivation, and a very good outturn was the result in most cases, notwithstanding the loss caused by the ravages of hares and other animals.

Remarks by the Deputy Commissioner, Meiktila.

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The principal food-grains have risen on an average 20 per cent. throughout the district during the year.

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Cotton is exported to Myingyan. Jowari has been the mainstay of the people in the western part of the district during the last year, owing to the high prices of paddy and the failure of the crops.

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EXTRACTS FROM REPORTS.

REVENUE DEMAND (THATHAMEDA).

Remarks by the Commissioner, Northern Division.

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Bhamo.—A uniform rate of assessment of land revenue has been introduced in place of uncertain and varying ones, and the proceeds will increase, but it is doubtful whether the alteration will suit the mayin cultivator. It is customary in the more northerly districts for the cultivator of mayin to pay a smaller proportion of his outturn as revenue than the cultivator of kyaukkyi.

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But I conceive it to be due to the principle that the mayin cultivator has to incur a certain amount of expense and labour to provide himself with water by making bunds and digging channels from which the kyaukkyi grower is free.

Remarks by the Deputy Commissioner, Ruby Mines.

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There was more land cultivated this year than last, which accounts for the increase under this head. The increase under this head is chiefly due to the re-establishment of Kin village.

Remarks by the Commissioner, Central Division.

In the Sagaing district, owing to the energy of the Deputy Commissioner in scrutinizing the rolls, there has been a very large increase in the demand, and notwithstanding the large outstandings on the 31st March the collections were more than half-a-lakh in excess of those of the previous year. Of the balance, Rs. 1,21,910 has been recommended for remission and most of the remainder has since been collected. There has been great difficulty in collecting the tax in the Ava subdivision, and I think that the Subdivisional Officer has been very neglectful of his work in not seeing that the thugyis paid in their collections from time to time. The thugyis, too, have in many instances been very lax.

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In Upper Chindwin there is an increase in the demand due to better checking, but as the checking is still only imperfectly carried out there will probably be a further increase in the ensuing year. There was, however, a large falling off in the collections up to the 31st March. This is entirely due to the Legayaing subdivision which was for a time entirely out of hand owing to the Wuntho rebellion and the proceedings of dacoit Bo Lé.

Remarks by the Deputy Commissioner, Myingyan.

THERE has been a steady increase of thathameda revenue as will be seen from the number of houses assessed during the past 8 years, which is as follows:—

						Number of houses.
For 1888-89	...	...	...	...	...	29,695
For 1889-90	38,019
For 1890-91	45,178

Remarks by the Deputy Commissioner, Magwe.

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I am of opinion that the tax pressed rather heavily on the poorer classes, but this was due not so much to the amount which was collected but to the unequal incidence, the richer people being assessed more lightly and the poorer at higher rates than their means deserved.

The tax itself is in this way most objectionable. The thamadis endeavour to exempt as many as possible as "poor" in order that they and their rich friends might have to pay less, and when forced to assess did so at unreasonable rates.

COMPARISON OF REVENUE FOR 1890-91 WITH THAT OF INCREASES AND DECREASES.

Remarks by the Commissioner, Eastern Division.

THE slow rate of increase is due to the deficient rainfall which prevents people from cultivating old lands and bringing new lands under cultivation and drives hundreds of people to Lower Burma, where they find employment as agricultural labourers. The drought is also more severely felt owing to the fact that in Meiktila and Yamethin the cultivators depend on the water stored in tanks for irrigation. These tanks have in many cases fallen into disrepair and the rate at which they are being repaired is very slow. The irrigation works of the Meiktila and Yamethin districts will hardly receive the attention which they deserve until an Executive Engineer is placed in charge of each district. At present there

is one Executive Engineer in charge of three districts and has little or no time to devote to irrigation works.

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In Yamethin there was an increase of Rs. 13,061 or 4.68 per cent. over the collections of the previous year. The Deputy Commissioner notes that the payment of the thathameda has been a burden on the people owing to the failure of crops and that he has recommended a reduced rate of assessment for the following year. The number of householders assessed rose from 25,606 to 28,714.

LAND REVENUE DEMAND.

Remarks by the Deputy Commissioner, Kyaukse.

THERE is a general and satisfactory increase of revenue. This is due to several causes:

- (a) the vigilant checking of thugyis' rolls carried out by the Subdivisional Officers;
- (b) the gradual increase of population and re-establishment of deserted villages;
- (c) (land revenue) extension of cultivation due partly to cause (b) above and partly to the restoration of the irrigation works of the district to a high condition of efficiency.

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The collection of the revenue is very satisfactory. For the second year in succession the total demand has been collected by the 31st of March, save only the amounts recommended for remission and an item of Rs. 67 which was merely a matter of accounts. It is true that there have been subsequent collections, but these were made on supplementary rolls obtained by checking and do not affect the fact that the original demand has been punctually collected.

Remarks by the Deputy Commissioner, Meiktila.

THE demand for thathameda increased from Rs. 3,05,860 in 1889-90 to Rs. 3,23,890 in 1890-91, being an increase of Rs. 18,030.

This increase is due to a more careful supervision of thugyis' rolls and to a stricter assessment of households.

The net collections in 1890-91 amounted to Rs. 3,07,856 as compared with Rs. 3,01,200 in 1889-90. This decrease in the collection as compared with the demand has been due to the poverty of the people this year, in consequence of the failure of the crops, and to the great difficulty experienced in collecting the tax. This is shown more clearly by a comparison of the number of coercive processes which it was found necessary to issue.

The number of processes rose from 54 in 1889-90 to 319 in the year under report.

Owing to the distress prevailing in the Wundwin subdivision at the beginning of the year the sum of Rs. 8,767 was remitted by the Financial Commissioner. At the close of the year the outstandings amounted to Rs. 7,267 as compared with Rs. 4,660 on the 31st March 1890. Of this amount a further remission of Rs. 1,247-8-0 has been recommended.

The balance has been all collected since the close of the year. The greatest difficulty has been experienced in collecting this revenue without oppressing the people. Owing to the press of work during February and March 1891, officers were unable to thoroughly supervise the work of collection by the thugyis with the result that many of the latter, through both carelessness and dishonesty, failed to pay in the revenue after collection until compelled to do so by threats of a criminal prosecution. One thugyi was found guilty of embezzling the revenue and was sentenced to imprisonment.

Remarks by the Deputy Commissioner, Pyinmana.

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The net demand was slightly below that of the previous year, being Rs. 90,749 in 1889-90 and Rs. 95,161 in 1890-91.

This decrease is due to persons from Taungdwingyi and elsewhere, who resided temporarily in Pyinmana, having returned to their homes. The number of householders assessed to thathameda was 8,964 as against 9,610 in the previous year.

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COLLECTION OF LAND REVENUE.

Remarks by the Commissioner, Northern Division.

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In Mandalay the village system is seen in the greatest perfection. There are circle thugyis who manage more than one village, but the myothugyi proper is hardly known and is nowhere wanted. Excepting small hamlets lying close together, it will probably

be possible in time to constitute each village a separate community under its own independent headman.

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Remarks by the Deputy Commissioner, Mandalay.

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Every opportunity has been taken advantage of to increase the number of circles by reducing the number of villages to a limit ensuring better supervision and less excuse for neglect of duty by thugyis. In fact the ywathugyi system is fast taking the place of that of circles.

Remarks by the Deputy Commissioner, Ye-u.

TAKING the revenue under all heads, there was a collection of Rs. 1,71,158 as compared with Rs. 2,06,219 in the previous year, or a decrease of Rs. 35,061. This is due to the very large remissions that had to be made on account of the failure of the crops, and also to villagers not being willing to cultivate on State lands.

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It is gratifying to find that, with the exception of a very small balance of Rs. 738-8-0 all the revenue was collected before the close of the official year, and this has since been collected in full.

Remarks by the Commissioner, Eastern Division.

THE large circles under myothugyis and thugyis are gradually being broken up as they become vacant owing to the death or retirement of the present incumbents.

Remarks by the Deputy Commissioner, Kyaukse.

THE myothugyi, in the proper sense of the word, does not exist in Kyaukse. There are some thugyis in charge of two or more villages, but except where this arrangement is based on long existing custom or right the rule of 'one thugyi, one village, is almost universally prevalent.

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The average total commission of each thugyi is Rs. 127-67. In this connection I may remark that the date (February 15th) fixed for the collection of the cold-weather paddy revenue (kaukkyi) appears to be too early. I have recommended its being altered to March 15th.

Remarks by the Deputy Commissioner, Meiktila.

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The village thugyi system is being gradually introduced, advantage being taken of the death or dismissal of a daingthugyi to break up the daings. Towards the close of the year several of the large daings were broken up, notably in the Wundwin subdivision, where there are now 119 ywathugyis in charge of an average of three villages each.

In the ensuing year I expect those changes to be followed with the most satisfactory results as regards the prompt collection of revenue and greater accuracy in assessment. Many of the daingthugyis have no hereditary claims and were appointed after the annexation. They have little influence, leaving the greater portion of their revenue duties to the ywagaungs. The introduction of the village thugyi system is now a matter depending on vacancies occurring in the old daings.

PROCESS FOR COLLECTION OF LAND REVENUE.

Remarks by the Deputy Commissioner, Shwebo.

THERE has been no difficulty in collection of land revenue and consequently only 24 coercive processes were issued for recovery of outstanding revenue and eight arrests made; only one man had his land sold to meet the demand which amounted to Rs. 10. No defaulter was imprisoned or had his property sold.

COERCIVE PROCESSES.

Remarks by the Deputy Commissioner, Sagaing.

THE increase in the thathameda demand was due to closer scrutiny of separate existing households and to increase of population as the country became pacified.

Remarks by the Commissioner, Central Division.

THE number of coercive processes was 90. These were confined to the Sagaing district. Under these processes three persons were imprisoned and in four cases moveable property was sold.

Remarks by the Deputy Commissioner, Myingyan.

THE collection of the revenue was carried out practically without much difficulty throughout the district.

Remarks by the Commissioner, Eastern Division.

I THINK that there is little doubt that the collection of the thathameda has pressed heavily on the people of this division during the present year, and if the rainfall is not more favourable during the present rains it will be necessary to reduce the rate of the thathameda.

Remarks by the Deputy Commissioner, Meiktila.

THREE HUNDRED AND NINETEEN coercive processes under Chapter III of the rules under the Upper Burma Revenue Regulation were issued during the year as compared with 54 in the previous year.

In 150 cases arrests were made, but on the defaulters paying up the arrears they were at once released. No defaulters were imprisoned. In only two instances was the moveable property of the defaulters attached and sold in order to realize the arrear; in a similar number of cases it was necessary to sell the land of the defaulters.

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These figures are exceptional and only tend to show how difficult the realization of the revenue has been during the year.

Owing to the failure of the crops and want of rains no warrants were issued, except on its being shown that the defaulter was likely to be in a condition to pay the revenue without unnecessary hardship.

STATE LAND.

Remarks by the Commissioner, Northern Division.

EVERY village headman is now required to keep a register of all lands in his jurisdiction which are cultivated, whether belonging to the State outright or claimed as subject to private rights.

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Remarks by the Deputy Commissioner, Ruby Mines.

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THE revenue of State lands is assessed at one-fourth of the produce, which latter is taken to be 40 baskets' outturn for every basket of seed sown. The Government share commuted into its money equivalent, the latter being reckoned at the rate of Re. 1 per basket in the Twinngè township, and Rs. 1-8-0 to Rs. 1-12-0 in the Mogòk township.

There is no cost of collection. A remission of one-half of the revenue assessable on their own lands is allowed to village thugyis.

Remarks by the Deputy Commissioner, Shwebo.

ALL known State lands have been entered in the register which is kept up to date and corrected as occasion requires.

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Remarks by the Deputy Commissioner, Ye-u.

A REGISTER of State lands is maintained in the Deputy Commissioner's office for this district in which all State lands are entered. The revenue is collected direct by the Deputy Commissioner's office and there is therefore no extra cost for collection of the revenue.

Remarks by the Deputy Commissioner, Lower Chindwin.

THE whole of the State lands have been surveyed and, as might be expected, an accurate knowledge of the areas held by each tenant has led to a more accurate assessment and the Government share has risen from Rs. 4,095-4-8 to Rs. 5,182-3-6.

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The area of State land in the district is 4,044.29 acres approximately.

Remarks by the Deputy Commissioner, Minbu.

THE revenue from *kaukkyi* decreased owing to a deficient water-supply. The deficiency was greatest in Sagu township, where the main weir of the Man canal burst early in the year and the sides of the canal itself were breached. In the same township the land further east was submerged by a heavy flood from the Irrawaddy which did not subside until it was too late to transplant.

The *mayin* revenue had diminished greatly in 1889-90 owing to the bursting of the dam round the Paunglin reservoir. The dam was subsequently repaired and in 1890-91 the revenue demand was almost as large as in 1888-89. The aggregate demand from *island lands* increased, although the rates assessed were in some cases less than in the previous year. The increase was partly made up of revenue derived from three newly-formed islands assessed for the first time.

Remarks by the Commissioner, Irrawaddy Division.

Thayetmyo.—No progress has been made in the measurement of State lands and no revenue is collected on them beyond *thathameda*. Enquiries are still going on, but have not been completed, and the matter appears to have been greatly delayed. In consequence no declaration has yet been made declaring what are Royal lands in the district.

Remarks by the Deputy Commissioner, Kyaukse.

THERE is not much private land in the district. The enquiry into titles and registration of ownerships has been more directly under the supervision of the Settlement Officer, Mr. Westlake, c.s., who has been occupied during the dry weather in his enquiries.

Remarks by the Deputy Commissioner, Meiktila.

THE area declared by the Collector to be State land under section 24 (1) of the Upper Burma Land and Revenue Regulation amounted to 14,391.98 acres during this year. The total area of the State lands is now approximately 24,032.14 acres.

The Register of State lands has been kept up during the year from the lists submitted by the *thugyis*. From time to time as claims are allowed this register has been corrected. Being based on the *thugyis*' lists it is far from accurate. Steps will be taken during the year to have all State lands in which claims have been disallowed, or to which no claims have been made, surveyed carefully by the District Surveyor and his staff.

Until a regular and complete survey of the district is made the maps prepared by the District Surveyor will be of great assistance in checking the *thugyis*' rolls and bringing to light short measurements.

During the year the "*sisa*" lands in the Wundwin subdivision were cadastrally surveyed. The total area surveyed amounted to 246 square miles.

On all "*sisa*" lands in the Sameikshè and Kôndawng kaungs a rate of Rs. 3 per pè was sanctioned for the year.

The "*sisa*" lands in Toungho and Ingan kaungs have up to the present been exempted from taxation under the orders of the Financial Commissioner. The question of their assessment is in abeyance, pending the appointment of a Settlement Officer.

His services are much needed as this question of the assessment of the "*sisa*" lands is one of great importance.

During the year all lands around the margin of the Meiktila lake which in the rains are covered by the waters of the lake, and which are cultivated in the dry season, were declared State lands, a rate of Rs. 1-8-0 per pè on "*manyin*" was fixed by the Collector at the same time.

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Thugyisa.—It has been discovered that large areas of waste and uncultivated but cleared lands are claimed by the *thugyis* as "*thugyisa*" and have been let out by them to cultivators. In the Shanmange daung especially such lands have been found. Many of these claims are now under enquiry.

Daingpaw land.—During the year it was discovered that the whole of the Thagaya daing was daingpaw land, i.e., lands of persons dying without heirs or who had left the district which has been acquired by the *thugyi*. For these lands he paid 400 baskets of paddy annually.

These lands of an area of 204 pès have been declared State lands and have been assessed at the equivalent of 400 baskets of paddy. Since then it has been found that the lands in Myingyan daing adjoining are supposed to be held in the same manner. Enquiries are now being held into the matter.

Theinsee.—On all *theinsee* or land the property of rebels confiscated by the Burmese Government, in accordance with Burmese custom, by which one-fourth of the produce was payable to Government a tax calculated at the rate of Rs. 16 per pè is levied. This rate is

levied on paddy-lands and includes Rs. 2 as water-rate. This rate, although very high, is much less than the rate levied in Burmese times. It has not yet been openly objected to, but will ultimately require revision.

The large decrease in the demand has been due to the failure of the crops consequent on the insufficiency of the rainfall and the drying up of the Minhla lake.

Remarks by the Deputy Commissioner, Yamethin.

THE same procedure as mentioned in my last year's report is still carried out; all State lands being entered in a register as soon as it comes to light. The only cost in collecting the revenue is the 10 per cent. commission paid to the thugyi who collected it.

The area declared State land under section 24, Upper Burma Land and Revenue Regulation, during the year under report was 768.25 acres. Of this 159.25 acres were subsequently admitted to be bobabaing and returned, leaving the total area of State land in this district at 3,952 acres.

Remarks by the Deputy Commissioner, Pyinmana.

THE revenue demand on account of State land was the same as in the previous year, Rs. 230. The area of State land is 44.57 acres and the rate of assessment was fixed at 20 per cent. of the produce. Only 800 baskets' yield was obtained during the year and of the revenue due Rs. 150 will have to be remitted as irrecoverable.

PLOUGH AND PÈ TAX.

Remarks by the Deputy Commissioner, Pyinmana.

THE demand under plough and pè tax was Rs. 10,340 as against Rs. 6,905 in the previous year. The assessment was made at the same rate as in 1889-90. The increase was partly due to a larger area having been brought under cultivation and partly to more accurate measurement and assessment of land cultivated. The whole of the land-tax, amounting to Rs. 10,340, was collected by 30th June 1891.

IRRIGATION.

Remarks by the Deputy Commissioner, Mandalay.

The statement below shows the area irrigated from each of the following Irrigation works in this district for 1890-91.

Works.							State and private lands.
							Acres.
Shweba chaung	...	...	...	...	...	...	8,070.95
Nanda lake	...	...	...	...	...	...	771.72
Aungbinle lake	...	...	...	...	...	...	2,936.43
Total						...	6,779.10

The water-rate assessed and collected amounted to Rs. 5,998. A sum of Rs. 1,469 was remitted, having been incorrectly assessed on unirrigated private lands.

Remarks by the Deputy Commissioner, Shwebo.

THE Central subdivision of the district depends largely on irrigation works, not only for purposes of cultivation but for the supply of drinking water to men and cattle. The most important of these works is the Mu canal irrigation scheme, the expenditure on which during the official year 1890-91 was Rs. 50,506-15-11. This work has been reported upon so many times in previous years that it is needless to repeat in this report. For the past three years this work has been practically closed and neglected. Last year only two sluices and three escape weirs were constructed before the rains, but this year nine new sluices are under construction, and it is to be hoped that they will be ready in time to be of use to agriculturists. The area irrigated by the Mu canal during the year under review is 1,617 pès, and the income derived from water-rate, exclusive of State lands irrigated, is Rs. 3,112.

EXTRACTS FROM REPORTS.

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Last year the rainfall was so scanty that the area irrigable and cultivable was not irrigated, and the crops on the area cultivated failed for want of water. The season was an exceptionally bad one.

Remarks by the Commissioner, Central Division.

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From the five or six years' experience we have had of this part of Burma it is very evident that the rainfall is most uncertain and mostly local. It consists generally of very heavy thunder showers which fill the beds of the streams which come down from the hills and changes them in the course of an hour or two into mountain torrents. On these occasions the weirs which have been built, to divert the streams into the tanks, unless scientifically and strongly built, are sure to be washed away. If these weirs are strong enough to resist the rush of water then the water is diverted into the tanks. Here, as no proper overflow escapes have been constructed to carry off the surplus water, the bunds collapse. A considerable amount of money has thus been lost already in this division. For these reasons I am adverse to spending any money except on the simplest works till they have been seen and reported on by a competent Engineer.

Remarks by the Deputy Commissioner, Ye-u.

Owing to scarcity of water no irrigation tax was demanded for the year under report. In the year 1889-90 the sum of Rs. 3,911-4-0 was demanded, of which Rs. 1,501-8-0 was collected in the same year, and a further sum of Rs. 530-12-1 was collected during the year 1890-91, making in all a total collection of Rs. 2,032-4-1; there still remains a balance of Rs. 1,878-15-11 outstanding. Orders have been issued to have the amount collected at an early date. The cultivators say that they have not received much benefit from the irrigation works, as the several bunds are in very bad condition owing to their having been made of sand.

Remarks by the Deputy Commissioner, Magwe.

Owing to the peace which has reigned in the district during the year numerous works which had been abandoned since the annexation were taken up and worked and the area under paddy was enormously increased. Chiefly among these works are the Irrigation works of the Sôn and Sadôn kyaungs in the Myothit township, and in the Zanbe kyaung in Sathwa, but through the energy and enterprise of Myoók Maung Shwe I, who had been transferred to Natmauk, a large number of irrigation works have been proposed from the Ye-u stream by the method of digging canals and making temporary sand embankments. Natmauk subdivision now grows sufficient, or nearly sufficient, paddy for its own consumption.

A difficulty has arisen concerning the weirs which are made by the people themselves, which threatens to become more formidable. In Burmese time the whole village used to turn out to repair the embankments, and the Sedaing who was generally thugyi or a man of influence could compel the whole village to turn out. Under English law such forced labour is illegal, and I have had complaints that it is impossible to work these weirs unless all the village does turn out and that there have been cases of refusal.

This is a very real difficulty and promises to increase, and I fear it may end by the Government having to take over all the works.

Remarks by the Commissioner, Eastern Division.

In Kyaukse a great deal has been done to clear the old irrigation channels which had silted up, and Mr. Wall and Mr. Saw Hla Pru deserve great credit for the interest they have shown in irrigation work and the energy with which they have directed the silting operations. The establishment employed in irrigation work has been placed under the Executive Engineer who will be able to exercise more supervision over them than the Deputy Commissioner. The total area irrigated in Kyaukse is given as 79,756 acres on which a water-rate of Rs. 68,235 is paid.

In Yamèthin, the late Deputy Commissioner, Mr. Cholmeley, took the greatest interest in all irrigation works, and he repaired out of the district funds a large number of small tanks. He has left valuable notes regarding the irrigation of the district.

The need for irrigation works is as urgent in Yamèthin as in Meiktila. These two districts are situated on the watershed between the rivers flowing into the Sittang and those flowing into the Myitngè; they are on high land on which the rainfall is scanty and cultivation must remain precarious until the tanks which store the rainfall are thoroughly repaired.

In Pyinmana, where the rainfall is more plentiful and where streams intersect the district and the climate resembles more that of Lower Burma, there is less necessity for irrigation works. There are a few which can be undertaken and the Deputy Commissioner is interesting himself in the matter.

Remarks by the Deputy Commissioner, Kyaukse.

On this important subject please see last year's report. I visited the new headworks of the Sama canal a few days ago and found them in a very fair way to completion. The bed of the Panlaung has been widened and a weir erected across it. At the side of this weir is a scouring sluice of five gates and just above this is the new irrigation sluice of 10 gates which lets the water into the canal through a broad new cutting. This work, estimated to cost Rs. 85,852, is the only extensive scientific piece of work undertaken during the year under report, but an enormous amount of work has been done in opening up, widening, deepening, and repairing existing canals. This has been done by the labour of villagers who, in consideration of the partial remission of thathameda customarily granted to them, have been employed on almost all the canals in the district. The work has been supervised by the Subdivisional Officer, Mr. Wall, Extra Assistant Commissioner, and Maung Saw Hla Pru, Extra Assistant Commissioner, both of whom deserve the greatest praise for the energy and interest they have displayed. The canals of Kyaukse are now in a higher condition of efficiency than they have been in for years. During the rains of 1890 two of the weirs were seriously damaged by trees coming down the flooded rivers. This brings me to a fresh branch of the subject. The Irrigation Myōōk, Maung Chit, took no trouble whatever in the matter of these breaches in the weirs, but stayed at home at ease. On account of this and similar evidence of his incapacity he was removed from his post, which was abolished. Since then there have been further reforms in the matter of irrigation administration. Owing, I believe, to the earnest representations of Mr. D. M. Litster, Executive Engineer, and myself, the entire control of the weirs, the segyis and their subordinates, has been transferred to the Executive Engineer. The pay of the segyis has been raised in some cases and the sebinthas and sebingaungs are to receive regular monthly salaries.

It is difficult to give the area irrigated from each work. The total area irrigated is, however, 45,375 pès or 79,756.25 acres, which pays a varying water-rate amounting to Rs. 68,235.

Expenditure on Irrigation and Navigation, Original Works and Repairs, during the year ending 31st March 1891.

Name of work.	Expenditure during 1890-91.
<i>Irrigation and Navigation, Original Works.</i>	
(1) Expenses of carrying out a survey (with levels) of the Kyaukse district, Upper Burma, with special reference to irrigation	Rs. 2,467
(2) Improvements to head work of Sama canal in Kyaukse division	10,298
(3) Construction and improvements of bunds and construction of irrigation sluices, Sama canal	2,889
(4) Purchase and repairs of the Wyindet bungalow to convert it into an inspection bungalow.	525
(5) Diverting Mingu canal	960
(6) Constructing regulator bridge over Irrigation channels on the Paleik canal	270
Total Original Works	17,859
<i>Repairs.</i>	
(1) Improvements to Minze Sé or Kyaukse with pile sheeting in front and at toe of weir.	1,264
(2) Repairs to Nathwe weir	8,428
(3) Special repairs to Thindwe weir	3,241
(4) Repairs to Ngapyauung weir, Kyaukse	2,805
(5) Repairs required to Nwadat sides of Nwadat weirs	4,839
(6) Further improvements to Paleik canal	8,000
(7) Repairs to Kindu weir	8,628
(8) Repairs to Ngapyauung escape	270
(9) Repairs to Sama canal	1,982
(10) Repairs to Sama weir	1,193
(11) Repairs to Minhla-Kan sluice	278
(12) Repairs to Zedaw weir	1,172
(13) Repairs to Taungda weir	803
(14) Providing the Ayemaso tank with a sluice	129
(15) Raising right bank of Sama canal near the village of Chanda	275
(16) Repairs to weirs and canals in the Kyaukse district	12,439
Total Repairs	45,286
Grand total Irrigation and Navigation, Original Works and Repairs	62,595

Remarks by Deputy Commissioner, Yaméthin.

THE area irrigated by the Yaméthin tank is stated to be only 1,867 acres against 2,198 shown in last year's report. The difference is caused by the water in the tank only enabling us to irrigate 1,867 acres, and this area is the area actually irrigated and not the area which the tank is capable of irrigating in a good year.

Remarks by the Deputy Commissioner, Meiktila.

In order to provide against the distress which is certain to arise in this district in the event of a succession of poor harvests and scanty rainfall, I consider that it is absolutely necessary that the improvement and construction of irrigation works should be taken in hand as soon as possible.

The people at the best of times have, owing to the want of water, great difficulty in raising crops. Large tracts of fine land are, owing to the same reason, at present left uncultivated. The chief tanks in the district are the Meiktila, Minhla, and Suban.

The water-level in the Meiktila tank during the year was so low that not more than half the usual area of land was irrigated, while the Minhla tank was dry in February.

The following are the works which, I consider, would well repay any expenditure incurred in repairing them:—

- (1) The Myindaw Kan lake, a most important work referred to in last year's report. This is an old irrigation work: it has been out of repair for some years. It derives its waters from the Myingyaukgyo chaung, one of the feeders of the Meiktila lake. It has an area of about 1 square mile. Its water would irrigate about 1,000 pès of land. To put it into perfect working order would cost about Rs. 15,000. The revenue derived from it would be about Rs. 2,000 yearly.
- (2) The Sinbyuchi Kan in the Shwedaung daing, Wundwin. This lake is supplied from the Thinbôn chaung (which flows diagonally across the district). It has an area roughly of $1\frac{1}{2}$ square miles. It would cost about Rs. 30,000 to put it in good order, and would irrigate over 1,000 pès of land.
- (3) The Suban lake near Suban village, Wundwin, is the most important work in the Wundwin subdivision, in which the greatest scarcity and failure of crops occurred this year. The Suban lake derives its waters from the Samôn and Wundwin creeks and is of considerable depth. The bund of the lake would cost about Rs. 1,000 to repair. It would irrigate at least 1,000 pès, yielding a revenue of Rs. 2,000.
- (4) The Alaungsithi Kan in the Pindalè township. Extensive repairs to this tank are required. It is an old irrigation work. The erection of bunds would cost about Rs. 15,000. It would irrigate about 1,500 pès and would yield a revenue of about Rs. 2,500.
- (5) The Natkan in the Pindalè township. This is an old Burmese irrigation work. The bund requires repairs. The repairs would cost Rs. 5,000. It would irrigate 1,000 pès of land, and would yield a revenue of about Rs. 1,500 yearly.
- (6) The Nyaungbinhla Si across the Samôn creek west of Hlaingdet near Nyaungbinhla. This is another old work now out of repair. It would not cost more than Rs. 500 to put it into thorough order. It would irrigate about 400 pès of land.
- (7) Nga Thet Khan near Thedaw, Wundwin subdivision. The repairs to this tank would cost about Rs. 10,000. It would irrigate 800 pès of land.
- (8) The Kyauksè in Ingyingôn daing, Mahlaing subdivision. This work would cost Rs. 3,000 to repair. It would irrigate 800 pès.
- (9) A large work which would exceed the Meiktila lake in magnitude was contemplated in the reign of Mindôn Min. A special officer was sent down from Mandalay to report on the project. This was the bunding of the Pindalè Taungyo about 6 miles north of Pindalè. A bund about 500 feet would be required. The total cost of the work was estimated at Rs. 1,00,000. Owing to its cost, there being no money available at the time at Court, the matter was dropped. This work would irrigate an immense tract and a portion of the district most subject to drought, the country between Mahlaing and the Samôn creek.
- (10) The Mohmaing lake adjoining the Thinbôn creek about 5 miles south of Kôkosu.
- (11) The Pandwin bund on the Thinbôn near Pandwin village. These two works would irrigate about two square miles of land and would cost about Rs. 8,000 to put into repairs.

In addition the following works are all in need of repair: the Ingan bund on the Samôn, the Maungmasè, the Tagandaing Sè tank, the Hanza tank.

Besides these, but of not much importance, are numerous irrigation channels, tanks and bunds scattered over the district, which are repaired by the villagers at their own expense. The villagers' bunds are generally roughly erected of sand, &c., across the creeks. They burst when the creeks are in flood. In the ensuing year I doubt if the water from the Minhla tank will be available for irrigating much land, as two waste weirs have, I hear, been made in the bund of the Ngaungan tank, Yamèthin district, the overflow from which has hitherto supplied the Minhla tank, on the ground that should the waters burst the bunds (which are in an unsafe condition) the railway line would be breached. The services of a properly qualified Engineer are urgently required to take the irrigation works of this district in hand in a systematic manner. During the year Rs. 1,415-14-3 were expended in the survey of tanks and lakes in the district and Rs. 1,099-14-0 on repairs to the Minhla tank. These sums are ridiculously small when compared with the great and pressing needs of the district in the matter of irrigation. The appointment of paid kandaings or officers in charge of sluices would be most advisable.

The present kandaings are the Thugyi of Ywathit and Maung Hnan of Minhla. The thugyi gets no pay, consequently does not exert himself regarding the supply of water to cultivators. Maung Hnan draws a commission on water-rate levied on all lands served by the Minhla tank. This during the last two years has been very small owing to the scanty rainfall. The total demand for irrigation tax during the year was Rs. 6,776, being a decrease of Rs. 8,151 as compared with the previous year.

This large decrease has been due to large areas of land not being irrigated owing to a great decrease in the water-supply of the chief lakes and tanks in the district due to a deficient rainfall.

The large arrears at the close of the year were due to the late submission of the thugyis' rolls delaying the issue of tax tickets. The arrears have now been nearly all collected.

AGRICULTURAL ADVANCES.

Remarks by the Commissioner, Northern Division.

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Mandalay.—The experiment was a failure owing, it is said, to want of sufficient ploughing, but better results are hoped.

Remarks by the Commissioner, Eastern Division.

No agricultural advances were made in Kyauksè and Meiktila. In Kyauksè the Deputy Commissioner states that people do not require any assistance, but the Settlement Officer, who has been in closer contact with cultivators, states that such advances are necessary, and that Saw Hla, Myoök, complained that he had not received an advance of Rs. 1,000 promised for his township. The Settlement Officer thinks that an advance of ten times that amount would better meet the requirements of the township and would be more profitable than money spent on roads.

In Meiktila the Deputy Commissioner states that advances were applied for after the close of the financial year and could not be granted.

In Yamèthin Rs. 19,630 were advanced and the payment of the balance outstanding at the end of the year, Rs. 5,400, was postponed for a year as the people were unable to pay owing to failure of crops. The Deputy Commissioner considers that much good has been done by these advances.

In Pyinmana Rs. 35,000 were advanced in 1889-90 and the repayment of the outstanding balances, Rs. 5,210, has been twice postponed for a year for the same reason as in Yamèthin. No advances were made in this district in 1890-91.

The agricultural advances are eagerly sought for and the amounts sanctioned during the present year, Pyinmana Rs. 10,000 and Yamèthin Rs. 27,000, have been distributed. In Pyinmana the Deputy Commissioner asked for further allotment of Rs. 20,000. In Yamèthin some of the villages could not be given advances as the allotment had been distributed.

In Meiktila cultivators began to apply as soon as they heard of advances being made in the neighbouring district of Yamèthin, but their applications were only received after the allotment of funds had been made by the Financial Commissioner. I think that no advances should be made repayable in less than two years, as it is not possible for a cultivator to repay the advance from the profits of one crop, and I think it is somewhat doubtful whether they can do it from the profit of two crops.

REVENUE WORK.

Remarks by the Deputy Commissioner, Shwebo.

THATHAMEDA returns of this district were first checked by the Township Officers and then by the Subdivisional Officers. The Township Officers checked the return of each

village in their townships while the Subdivisional Officers checked over 10 per cent. of the number of houses in their subdivisions, and the Deputy Commissioner finally checked over a certain percentage.

The revenue assessment of State lands were checked by the Township Officers and Subdivisional Officers.

Remarks by the Deputy Commissioner, Ruby Mines.

THE checking of the rolls was conducted by the Township Officers of Mogók and Twinngè.

The Deputy Commissioner also checked the rolls of several villages when he was on tour, as also did the Subdivisional Officer, Mogók.

The Deputy Commissioner checked the thathameda returns in the Shwenyaungbin circle. The Southern Division Officer checked the thathameda returns in the Mogók, Kyatpyin, and Lishaw circles.

The Township Officer, Twinngè, checked every circle in his township.

The Township Officer, Mogók, checked portions of the Kathè and Mogók circles.

Remarks by the Deputy Commissioner, Myingyan.

THE large increase of thathameda shows that the work of the District Officers was not neglected in this respect.

The Deputy Commissioner checked the rolls when on tour in the district.

Remarks by the Deputy Commissioner, Pakókku.

THE assessment-rolls were checked in most instances by the Subdivisional and Township Officers. The Township Officers were ordered to check every roll and most of them did so. The Subdivisional Officer, Pakókku, was changed three times during the year and could not do very much checking personally. The Subdivisional Officer at Yawdwin was engaged in duties with the military and could do no checking.

The Subdivisional Officer at Gangaw was at Haka in the Chin Hills throughout the year. All the rolls were checked in my office, but I was not able to count any households myself.

Remarks by the Commissioner, Irrawaddy Division.

Thayetmyo.—The thathameda assessment-rolls were checked by Township Officers and to some extent by Subdivisional Officers.

Remarks by the Deputy Commissioner, Meiktila.

THE thathameda-rolls were thoroughly checked by the Subdivisional Officer and the Myoòks in the Mahlaing subdivision. In Meiktila they were checked by the Myoòk, there being no Subdivisional Officer until April.

In the Wundwin subdivision they were checked by the Township Officers, and in a few villages by the Subdivisional Officer.

The rolls were also checked by the Deputy Commissioner when on tour.

State land assessment-rolls were only checked at headquarters. In the checking and supervision of these rolls both Subdivisional and Township Officers were very remiss. Owing to the delay in the submission of the thugyis' rolls but little time was available for checking. This delay in submission would have been prevented if the Subdivisional and Township Officers had exerted themselves sufficiently and endeavoured to have the rolls submitted at the usual time.

Remarks by the Deputy Commissioner, Pyinmana.

THE thathameda-tax assessment-rolls were carefully and thoroughly checked by the Township Officers. I myself checked in a few instances. The two Subdivisional Officers were so engaged in connection with the census that they had no time to do anything in the matter.

SURVEY AND SETTLEMENT.

Remarks by the Commissioner, Northern Division.

* * * * *

Mandalay.—The district has been under cadastral survey, and settlement operations will begin at the end of the rains, when some interesting questions relating to tenures will be enquired into and, it is to be hoped, determined.

Remarks by the Deputy Commissioner, Mandalay.

THE survey of the Mandalay district has now been completed both in traverse and cadastrally.

The following table shows the amount of work performed in Mandalay :—

District.	Area traversed in square miles.	Area in square miles surveyed cadastrally.	Number of kwins.	Number of fields.
Mandalay	630	589	175	418,818

Remarks by the Commissioner, Central Division.

As more State land is being constantly discovered in the Sagaing district, and as it is important that it should be surveyed, I have asked for two additional surveyors to be temporarily appointed.

Remarks by the Deputy Commissioner, Moiktila.

A survey party were engaged since November in the cadastral survey of the known size lands of the district.

The survey has been completed since the close of the year.

The total area surveyed cadastrally during 1890-91 was 246 square miles. The area traversed has been 500 square miles at a cost of Rs. 27,162-4-7.

The area cadastrally surveyed has been 246 square miles at a cost of Rs. 33,004-6-0 or Rs. 134-2-7 per mile. In addition the cost of marking theodolite stations came to Rs. 5,628-9-10.

The total cost of survey during the year was Rs. 65,795-4-5.

During the year Myoök Maung Po U, as a Demarcation Officer, and a staff of four Burman surveyors were employed at a cost of Rs. 240 per mensem in the demarcation of daings and villages, particularly in the Wundwin subdivision. The work is not yet completed. The Myoök and the surveyors have since been withdrawn. Myoök Maung Po U has done his work very well. He has succeeded in bringing to light numerous instances of hitherto undiscovered wuttagan, thugyisa, and daingbaw lands, the existence of which the thugyis and villagers were loath to disclose.

MISCELLANEOUS REVENUE.

Remarks by the Commissioner, Central Division.

The increase in the salt duty is due principally, if not entirely, to the composition duty being raised from Rs. 5 per private sabaing to Rs. 20. The rate of Rs. 20 was found to be too high in the Lower Chindwin district and the people were absolutely unable to pay it, so it was afterwards reduced to Rs. 10. The raising of the duty to Rs. 10 has had the effect of causing many sabaings to be closed, and I am of opinion that if the rate of Rs. 20 were enforced the industry would die a natural death. The decrease in the revenue derived from tolls and ferries is serious and the Deputy Commissioners have given no reasons for it.

The water-rate decreased in the year under review owing to the want of rain to fill the tanks from which in consequence no water could be procured and no tax could therefore be demanded in many places. The water-rate will year by year depend on the amount of rain which falls.

Remarks by the Deputy Commissioner, Pakókku.

FIVE licenses for the manufacture of salt were taken out during the year.

Manufacture is only carried on in a small way for local requirements, but the annual outturn of a pot is probably more than 5 maunds, so, strictly speaking, the enforcing of the license rules should not be regarded as a hardship.

Remarks by the Deputy Commissioner, Minbu.

A REPORT regarding the stealite mines in the Môn Valley subdivision has lately been submitted. It is probable that this source of revenue is capable of great expansion. It

may be found convenient to regulate it on the same lines as the jade-mining in the Bhamo and Katha districts.

Remarks by the Deputy Commissioner, Magwe.

THE petroleum revenue increased, as was expected, and would have been greater but that Messrs. Finlay Fleming could no longer take the whole of the oil from the twinzas and had to shut down their own wells towards the close of the year.

Remarks by the Commissioner, Eastern Division.

The kyweshin or plough cattle tax is levied on all lands south of the Ngaleik stream whereas the pè tax or tax on the pè (1·75 acre) of land is levied north of this stream. The plough tax was first levied by the Burmese Governor of Pyinmana, the Zanetpala Sinwun, about 1290. This Governor ordered an enquiry into all titles to land and the people in order to avoid the extortion consequent on such an enquiry, and probably because their title to the land was weak, petitioned through the póngyis to be allowed to pay a tax of 25 baskets on each pair of plough cattle employed in tilling the land, and they undertook that the amount paid should not be less than 10,000 baskets a year. The tax was afterwards commuted to a money payment of Rs. 4-8-0 per yoke of cattle. It was levied at this rate during 1890-91 and it has since been raised to Rs. 9 by order of the Chief Commissioner. There is little doubt that the lands south of the Ngaleik were not ancestral property at the time of the Zanetpala's enquiry, as nearly all villages in that tract had settled there about 1200 B.E., and the land had in four cases been occupied for more than 80 years at the time of the enquiry. I have not been able to ascertain why the lands north of the Ngaleik were assessed on a different system and whether they were really ancestral lands. It is also not clear whether the pè tax extended to the Yamèthin district, which was under the jurisdiction of the same Governor, as the lands north of the Ngaleik. It is stated that in Yamèthin there was a kyweshin tax levied at the rate of Rs. 1-4-0 per yoke of bullocks, but this tax is said to have been a perquisite of the thugyis who were suffered to employ the money in maintaining the irrigation works in proper repair.

Remarks by the Deputy Commissioner, Meiktila.

The water-rate has been levied as during the past year at the rate of Rs. 2 per pè on all lands irrigated by the Minhla and Meiktila lakes.

The area of land actually irrigated was small owing to the drying up of the Minhla lake and the lowering of the water-level in the Meiktila lake owing to the scanty rainfall. As compared with 1889-90 the falling off in water-rate has been Rs. 8,151 and has been due to exceptional causes.

FOREST PRODUCE.

Remarks by the Deputy Commissioner, Meiktila.

During the year a large quantity of lead was imported from the Shan States by a Chinese importer under the orders of the Financial Commissioner.

GENERAL REMARKS.

Remarks by the Deputy Commissioner, Shwebo.

As regards thathamada, it is becoming patent that in any place where natives of India reside in any numbers, the tax is quite unworkable for the following reasons:—

- 1st.—The thamadis being Burmans, and having little intercourse with natives, have not sufficient knowledge of the incomes of the Natives to be able to assess the tax properly.
- 2nd.—The Native population fluctuates very largely, and being strangers cannot find security for the payment of their taxes, nor have they any property to be seized in default. Consequently it would be extremely hard on the village to insist on the joint responsibilities of Natives and Burmans for the payment of the tax.
- 3rd.—Natives constantly give Burmese nicknames as their real names to the thugyi. When the thamadis come to assess the houses, these men cannot be traced with the result of throwing the rolls into confusion. There was one very bad case like this in Shwebo town, which caused great trouble and the alteration of the rolls.

457a.—The enquiries about the various relationships of a family are objected to by respectable natives.

Remarks by the Commissioner, Central Division.

THE thugyis in this division according to the Deputy Commissioners' returns number 888 and are divided as follows:—

Sagaing	...	...	...	...	...	191
Ye-u	...	...	...	...	...	285
Lower Chindwin	...	...	...	...	...	237
Upper Chindwin	...	...	...	...	...	170

The average number of villages under them is—

Sagaing	...	...	...	...	...	8
Ye-u	...	...	...	...	...	2.102
Lower Chindwin	...	...	...	...	...	8
Upper Chindwin	...	...	...	...	...	4.2

or on the whole three villages to one thugyi. I am very much in favour of the plan of having one thugyi to one village or at any rate to a group of villages lying near to each other; and I endeavour to induce the Deputy Commissioners, when possible, on a vacancy occurring to split up large thugyiships as much as possible.

* * * * *

So far as the collection of revenue is concerned there can be no doubt that the correct system is of one village, one thugyi. I strongly recommend that except for special reasons each large thugyiship or myothugyiship should be split up.

If a myothugyi has several sons and relations the commencement of the working up should be on his death or resignation by dividing his thugyiship among his relations. By doing this a considerable amount of dissatisfaction will be avoided.

* * * * *

The people I believe are fairly prosperous and it is apparent at once to any person who remembers the state of the people in 1886 that they are now better dressed, better housed, and better fed than they were at that time. The one feature in the Administration Report that I cannot look on with satisfaction is the decrease all round in the revenue from the Ye-u district.

Remarks by the Deputy Commissioner, Myingyan.

In spite of a scarcity of rainfall and consequent backwardness in the harvest which resulted in a short supply of food-grain, the year under review cannot be called an unprosperous one.

The revenue was collected with fair rapidity and without much difficulty. The most satisfactory increase was under the heads Thatbameda and Stamps.

Remarks by the Deputy Commissioner, Magwe.

THE noticeable feature of the year is the enormous increase of the revenue. The items of excise and punitive police are the only ones which show a falling off. It would have been easy to increase the excise revenue by opening the same number of shops, and the punitive police tax is in its nature only temporary.

There is no doubt that the wealth of the district has had a very vast increase in spite of cattle-disease. Not only were the seasons following the annexation bad, but the disorder which prevailed prevented the cultivation of lands ordinarily cropped. Many fled from the district and those who remained dare not go far from their villages to plough lest their cattle should be seized by robbers in open day. In 1889-90 the season for ploughing had passed before any impression was made on the dacoits, but the crops sown were excellent.

During the year under report the return of peace brought many back to their homes and lands were irrigated and sown. The cattle-disease which prevailed during the two years alone prevented the full benefit being got from the land. The rains which generally failed throughout Upper Burma were enough for the irrigated lands of Taungdwingyi and the rise of price far more than compensated for the failure of the latter rains. The enormous paddy-plain of Taungdwingyi would well repay survey. If in the two townships of Sathwa and Myothit the land were surveyed and a low land tax imposed in place of thatbameda the revenue would be doubled or trebled and would be more easily paid.

I understand the survey is to be put off for some years, but I believe in no place would it pay better than in Taungdwingyi.

Remarks by the Commissioner, Eastern Division.

* * * * *

In the central districts of Yamethin and Meiktila the rainfall is scanty and uncertain and the prosperity of these districts must depend on the rain water stored

in tanks. At present little has been done to repair the tanks and a large tank like the Nyaungyan-Minhla tank will not be utilized during the present year for the storage of water, because the Railway authorities have not provided sufficient waterway for the escape of water, although the line was breached in 1888, and they had thus ample warning that more waterway was required. This fact alone shows that the important question of water-supply in these districts has hitherto received but scant attention. I would again strongly urge that this question should receive earnest attention as early as possible.

Remarks by the Deputy Commissioner, Yamethin.

GREAT difficulty has been experienced in the collection of the thathameda this year owing to a long succession of bad harvests. The number of processes this year were 262 against 113 in 1889-90 and nil in 1888-89. All the officers in this district have worked well in collecting and supervising the revenue, but I must particularly mention the name of Maung Po Sa, Subdivisional Officer of Pyawbwe.

This officer has been exceptionally diligent and energetic and I specially bring his name to the notice of the Financial Commissioner.

Remarks by the Deputy Commissioner, Meiktila.

THE district was much freer from crime than in previous years. Owing to the insufficient rainfall and the failure of the crops, a large area of land was left uncultivated, while numbers of families were obliged to go down to Lower Burma in consequence of search of work owing to the lowness of the water in the Meiktila and Minhla lakes.

* * * * *

During the year the prices of all food-grains rose to 20 per cent., large quantities of rice being imported from Lower Burma by rail.

As I have already noticed, the population decreased to a certain extent, owing to the emigration to Lower Burma.

* * * * *

The greatest difficulty was experienced in getting in the revenue and in tracing the defaulting emigrants. This is especially shown, as I have before noticed, by the large increase in the number of coercive processes, which it was found necessary to issue. The thugyis were very slack, both in submitting their rolls and in collecting the revenue.

They appeared to think that if they delayed remissions would be granted.

* * * * *

The sooner the daings are broken up the better.

Remarks by the Deputy Commissioner, Yamethin.

* * * * *

Owing to the constant change of officers during the year the revenue administration of the district has suffered greatly.

* * * * *

The two most important questions in this district at present are the State lands and irrigation.

* * * * *

The gradual introduction of the village thugyi system on the breaking up of the old daings is certain to be followed by a considerable increase in thathameda.

APPENDICES.

FORM NO. I.—Table showing for each Township Statistics of existing Circles for the year ending the 31st March 1891.

11.

District.		Number of circles.	NUMBER OF			AREA AND REVENUE.			Number of holdings.	AVERAGE PER IN- SPECTOR.		AVERAGE PER THUGYI.		INSPIC- TORS.	THUGYIS.			
			Revenue Inspectors.	Thugyis.	Talksayas.	Area in acres.		Total assessment.		Cultivated area.	Holdings.	Cultivated area.	Holdings.		Number newly appointed during the year.	Number newly appointed during the year.	Number of those newly appointed who have not passed examination in surveying.	Number previously appointed who, though required to pass the survey examination, have not yet passed.
						Total.	Cultivated.												Total.	Cultivated.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	
AKYAB	Settled Tracts.					Acres.	Acres.	Rs.		Acres.		Acres.						
	Kyelet ...	2	5	2	2	32,003*	21,191	38,258	3,201	94,593	13,646	10,595	1,601	...	...	...	1
	Pauktaw ...	13		13	9	178,400	69,666	1,37,783	6,970			5,359	536	...	...	...	...
	Minbya ...	7		7	4	108,345	31,952	63,589	4,857			4,565	694	1
	Myohaung ...	11		11	6	193,034	75,209	1,41,726	8,622			6,837	784	1
	Kaladan ...	9		9	6	117,528	51,984	91,252	8,296			5,776	922
	Urittaung ...	12		12	7	129,285	60,546	1,17,870	8,482			5,945	707
	Rathedaung ...	14		14	10	197,719	100,266	1,85,876	14,074			7,162	1,005
	Naaf ...	7		7	6	219,413	62,150	1,11,042	13,726			8,879	1,961
	Total	75	5	75	50	1,175,727	472,964	8,87,396	68,228	94,593	13,646	6,306.18	910	1	...	...	2
	Unsettled Tracts.																	
	Kyelet ...	1	...	1	...	4,477	3,360	5,609	3,137	3,360	3,137	3,360	3,137	...	...	...	...
	Pauktaw ...	...	...	...	...	181,480	5,948	6,793	1,024	...	...	...	...	...	...	...	...
Minbya ...	3	...	3	...	511,175	17,153	24,657	5,003	5,718	1,668	5,718	1,668	...	...	...	...
Myohaung ...	...	...	...	...	470,646	4,920	2,684	417	...	...	...	...	...	...	...	...
Kaladan ...	...	...	...	...	173,032	15,614	14,187	1,280	...	...	...	...	...	...	...	...
Urittaung ...	...	...	...	...	264,955	5,741	5,910	1,853	...	...	...	...	...	...	...	...
Rathedaung...	...	...	...	...	609,321	6,290	4,042	385	...	...	...	...	...	...	...	...
Naaf ...	...	...	...	...	148,587	80,699	34,770	2,672	...	...	...	...	...	...	...	...
Total	4	...	4	...	2,366,673	139,725	98,652	15,771	...	...	...	...	...	...	...	...
Total Akyab	79	5	79	50	3,542,400	612,689	9,86,048	83,999	...	...	7,756	1,063	1	...	...	2	
KYAUKPYU	Kyaukpyu ...	22	...	16	...	240,640	29,359	42,139	34,771	...	...	1,835	2,173	...	...	...	1
	Ramree ...	23	...	14	...	272,640	31,367	41,002	40,474	...	...	2,240	2,891	...	3	...	2
	Cheduba ...	8	...	6	...	153,600	19,726	28,884	13,353	...	...	3,288	2,225	...	...	...	1
	Myebon ...	10	...	8	...	268,800	24,815	54,014	5,005	...	...	3,106	626	...	...	...	...
	An ...	9	...	6	...	1,822,080	17,452	15,887	7,733	...	...	2,909	1,289	...	...	...	...
	Total	72	...	50	...	2,757,760	122,749	1,61,926	101,336	...	...	2,455	2,027	...	3	1	4
SANDOWAY	Northern ...	12	1	7	6	985,600	21,731	30,720	10,204	21,731	10,204	3,104	1,458	1	1	1	4	
	Central ...	12		9	3	657,280	24,513	33,210	15,226	34,026	19,619	2,724	1,692	1	...	...	3
	Southern ...	7		5	2	704,000	9,513	9,072	4,393			1,993	879					
	Total	31	2	21	11	2,346,880	55,757	73,002	29,823	27,878	14,911	2,655	1,420	2	1	1	12	
NORTHERN ARA- KAN.	.....	4	...	4	...	649,600	9,218	3,609	3,609	...	...	2,304	902	...	...	...	...
	Total Arakan Division	186	7	154	61	9,296,640	800,413	12,24,585	218,767	...	...	5,197	1,421	3	4	2	18

* The area of Mezali, Kondon and Thechaung grants (1,182 acres) which are not settled are transferred to unsettled area.

APPENDICES.

FORM NO. I.—Table showing for each Township Statistics of existing Circles for the year ending 31st March 1891—continued.

Division.	District.	Township.	Number of circles.	NUMBER OF			AREA AND REVENUE.			Number of holdings.	AVERAGE PER INSPECTOR.		AVERAGE PER THUGYI.		INSPEC-TORS.	THUGYIS.				Remarks.			
				Revenue Inspectors.	Thugyis.	Talksayes.	Area in acres.		Total assessment.		Cultivated area.	Holdings.	Cultivated area.	Holdings.		Number newly appointed during the year.	Number newly appointed during the year.	Number of those newly ap-pointed who have not passed examination in surveying.	Number previously appointed who, though required to pass the survey exami-nation, have not yet passed.				
							Total area of district.	Cultivated.													Total area of district.	Cultivated.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20				
PEGU.	Rangoon Town	.....	8	..	7	...	Acres. 14,080	Acres. 1,478	Rs. 10,910'6	442	Acres. ...	...	Acres. 211	63	..	...	...	...	There are only six agricultural circles in charge of five thugyis.
	Hanthawaddy	Kungyangon	10	1	10	9	293,667	153,216	2,85,588	5,746	153,216	5,746	15,322	575	...	1	...	1					
		Tante	9	1	9	9	231,980	143,551	5,16,697	6,851	143,551	6,851	15,950	761	...	1	...	...			
		Hmawbi	13	1	13	13	295,269	187,857	3,90,494	10,744	187,357	10,744	14,412	826	...	1	...	1					
		Hlaing	5	1	5	3	425,770	65,497	97,437	4,612	65,497	4,512	13,099	922	...	...	...	...	
	Total		37	4	37	34	1,246,686	549,621	10,90,216	27,953	137,405	6,988	14,855	755	1	3	...	2					
	Pegu	Payagale	8	4	8	8	457,546	130,467	1,84,261	9,210	202,412	8,459	16,308	1,151	Two act-ing.	...	...	...		
		Paunglin	6		6	6	376,907	103,584	1,95,532	6,195			17,264	1,032									
		Kawa	7		7	11	230,315	182,678	3,48,535	6,911			26,097	987									
		Pagandaung	8		8	9	227,936	176,133	3,19,567	5,600			22,016	700									
	Kyauktan	9	9		10	261,250	216,783	4,12,604	5,920	24,087			658										
	Total		38	4	38	44	1,553,954	809,647	14,60,499	33,836	202,412	8,459	21,306	890	2	...	...	...		
	Tharrawaddy	Sanywe	8	5	8	5	451,840	93,972	1,63,965	13,990	71,855	14,596	11,746	1,749	...	1	...	...			
		Minhla	6		6	5	254,720	87,729	1,51,878	14,165			14,621	2,361							
		Gyobingauk	8		8	8	208,640	99,840	1,60,443	19,037			12,480	2,380					...	3	...	2	1
		Tapun	7		7	5	240,000	69,843	76,706	21,693			9,978	3,099					...	5	...	4	...
	Monyo	3	3		...	133,760	7,891	11,049	4,094	2,630			1,865	...					1	
	Total		32	5	32	23	1,288,960	359,275	5,64,041	72,979	71,855	14,596	11,927	2,281	...	10	6	2					
	Promé	Padanng	14	1	14	3	645,120	42,873	52,294	12,819	79,399	35,671	3,062	916	...	...	...	...	
		Shwedaung	8		8	6	130,560	44,699	48,245	31,680			5,575	3,960						
		Paungde	9		9	6	128,261	51,998	46,427	17,428			5,778	1,936						
		Thagon	6		6	6	114,939	60,736	47,910	25,681			10,123	4,280						
		Shwele	4	1	4	...	467,206	21,769	13,918	5,325	5,442	1,331	...	...	...	...	2		
		Mahathaman	16		14	9	355,840	93,746	84,287	49,015	6,693	3,501	...	1	...	2							
		Promé	2		2	1	5,760	1,875	2,320	737	937	368	...	...	...	...			
		Total			59	4	57	31	1,847,680	317,596	2,95,301	1,42,685	79,399	35,671	5,572	2,503	...	1	...	4			
	Total Pegu division		174	17	171	132	5,951,360	2,037,617	34,90,967	2,77,895	119,860	16,347	11,916	1,625	3	14	6	8					

(a) Excl sive of Rs. 2,400 rent of jail saw-mill.

FORM NO. I.—Table showing for each Township Statistics of existing Circles for the year ending the 31st March 1891.

IV.

District.	Township.	Number of circle.	NUMBER OF			AREA AND REVENUE			Number of holdings.	AVERAGE PER INSPECTOR.		AVERAGE PER THUGYI.		INSPECTORS.	THUGYIS.			Remarks.		
			Revenue Inspectors.	Thugyis.	Talksyes.	Area in acres.		Total assessment.		Cultivated area.	Holdings.	Cultivated area.	Holdings.		Number newly appointed during the year.	Number newly appointed during the year.	Number of those newly appointed who have not passed examination in surveying.		Number previously appointed who, though required to pass the survey examination, have not yet passed.	
						Total.	Cultivated.													Total.	Cultivated.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19		
THONGWA	Thongwa ...	7	1 (a) 1 (b)	7	...	387,840	103,520	1,93,899	9,748	502,461 (c) 53,074 (d) 3,150 (d)	58,547 (c) 316 (d) 5,500 (d)	14,788	1,392	...	1	...	1	Settled.		
	Yandoon ...	5		5	...	149,760	40,026	67,196	8,654			8,005	1,737	...	1	...	...	
	Danubyu ...	5		5	...	199,040	69,684	1,18,896	9,489			13,937	1,898	...	1	...	...	
	Pantanaw ...	5		5	1	312,960	33,519	61,271	8,107			6,704	1,621	...	1	...	...	
	Shwelaung ...	6		6	4	736,000	82,878	1,66,631	9,941			13,813	1,657	...	1	...	1		...	
	Pyapön ...	7		7	...	910,182	130,315	2,16,925	11,768			18,616	1,681	...	...	...	...
	Dedayè ...	5		...	...	768,640	98,752	2,12,906	6,626			19,750	1,325	...	...	...	...
	Total	40	2	40	5	3,464,422	558,694	10,37,724	64,363	...	...	13,967	1,609	1	5	1	1	Unsettled.	
BASEIN	Myaungmya ...	5	1	5	8	218,843	68,418	92,272	7,114	87,146	8,193	13,684	1,423	...	2	...	...	Settled.	
	Thigwin ...	5	1	5	8	225,168	91,159	1,29,601	7,725			18,232	1,545	...	...	...	...
	Kangyidaung ...	4	...	4	7	187,173*	88,670	1,15,374	5,981			22,167	1,495	...	1	...	...	
	Bassein ...	7	1	3	4	124,889	55,468	53,439	4,000			18,499	1,333	...	...	...	...
	Thabaung ...	11	1	4	5	195,887	41,207	32,461	5,057			10,302	1,264	...	1	...	...	
	Kyönpyaw ...	7	2	7	11	349,783*	115,055	1,67,343	12,207			16,436	1,744	...	...	...	...
	Yegyi ...	12	1	6	8	215,010*	79,628	1,18,275	9,146			13,271	1,624	...	1	...	...	
	Bassein Town ...	3	...	3	3	7,147	2,921	5,551	490			974	1,63	...	...	...	1		...
	Thabaung ...	3	...	2	...	453,298	3,196	2,388	917			1,598	458		1	...
	Myaungmya ...	4	...	3	...	431,291	22,396	37,721	1,888			7,465	629		1	...
	Ngaputaw ...	11	...	6	...	791,702	41,904	59,497	2,825			6,984	471		1	...
	Total	72	7	48	54	3,200,191	610,022	8,13,822	57,350	87,146	8,193	12,709	1,195	...	5	...	4	Unsettled.		
HENZADA	Zalun ...	7	1	7	8	208,000	86,800	1,48,794	11,142	86,800	11,142	12,400	1,592	...	...	...	...	Settled.	
	Henzada ...	11	1	11	6	181,120	102,608	1,34,230	18,316			102,608	1,665	...	1	...	1		...	
	Okpo ...	9	...	9	7	468,480	76,364	1,03,681	16,851			8,707	1,872	...	2	...	...		...
	Lemyethna †	8	...	4	7	126,817	52,282	74,935	9,558			26,409	2,389	...	...	...	...		...
	Kanaung ...	4	1	4	3	76,800	42,162	64,246	8,973			8,973	2,243	...	...	...	...		...
	Myanaung ...	6	...	6	4	135,680	42,049	69,309	17,122			42,162	2,854	...	...	...	...		...
	Kyangin ...	6	1	6	2	176,640	24,697	31,639	8,035			25,157	1,339	...	...	...	...		...
	Total	51	5	47	37	1,973,537	428,962	6,86,834	89,997	85,792	17,999	9,127	1,915	...	3	3	...	...
THAYETMYO	Myedè ...	13	1	11	...	590,080	47,261	40,668	11,329	47,261	11,329	4,296	1,030	...	...	...	2	Settled.	
	Thayetmyo ...	6		6	...	122,880*	15,056	9,738	4,040			2,569	673	...	...	...	1		1
	Mindön ...	8		8	...	458,120*	23,740	20,473	5,615			2,967	702	...	1	...	1		2	
	Kama ...	12		12	...	368,000	31,455	35,546	9,237			31,455	2,621	770	...	2	...		2	1
	Total	39	1	37	...	1,534,080	117,512	1,06,425	30,321	117,512	30,321	3,176	817	...	8	3	6	...		
Total Irrawaddy Division		20	15	172	96	9,572,230*	1,715,190	26,44,805	241,937	114,346	16,129	9,972	1,407	1	16	7	11	...		

APPENDICES.

* Revised figures.
 (c) This represents average for the whole district under District Surveyor minus the area under settlement.
 (d) Inspector in charge of Land Records.
 † Transferred in from the Bases district vide Notification Nos. 31 and 32, dated 12th February 1891.

FORM NO. 1.—Table showing for each Township Statistics of existing Circles for the year ending 31st March 1891—continued.

District.	Township.	No. of circles.	NUMBER OF			AREA AND REVENUE.			Number of holdings.	AVERAGE PER IN- SPECTOR.		AVERAGE PER THUGYL.		INSPEC- TORS.	THUGYIS.				
			Revenue Inspectors.	Thugyis.	Talksayes.	Area in acres.		Total assessment.		Cultivated area.	Holdings.	Cultivated area.	Holdings.		Number newly appointed during the year.	Number newly appointed during the year.	Number of those newly ap- pointed who have not passed examination in surveying.	Number previously ap- pointed who, though required to pass the sur- vey examination, have not yet passed.	
						Total.	Cultivated.												Total.	Cultivated.
1	2	3	4	5	6	7	8	9	10	11	12	13		15	16	17	18		
						Acres.	Acres.	Rs.		Acres.		Acres.							
AMHERST	Moulmein	1	1	1	...	8,960	2,298	4,120	724	2,298	724	2,298	724	...	...	...	...
	Yelamaing	8	1	8	...	1,563,520	19,104	24,106	4,780	4,22,492	65,481	2,388	598	...	2	1	3		
	Wagaru	5		5	...	167,680	9,806	14,552	2,661			1,961	532	...	...	...	...
	Zaya	13		13	...	149,760	63,615	1,16,945	10,045			4,893	773	...	...	...	1
	Balugyun	12		11	...	69,120	54,855	1,21,496	8,824			4,987	802	...	...	...	2
	Gyaing-Attarau	14		13	...	3,094,400	25,045	33,527	6,263			1,927	482	...	...	...	1
	Haungtharaw	5		4	...	2,044,800	12,524	13,505	3,888			3,131	972	...	...	...	...
	Gyaing-Salween	15		15	...	373,880	53,622	80,758	11,706			3,575	780	...	1	1	3		
	Hlaingbwe	9		9	...	1,797,760	23,322	18,694	4,375			2,591	486	...	1	1	2		
	Pagat	3		3	...	126,720	8,604	8,877	2,747			2,863	916	...	...	...	...
	Tlaton	6		6	...	136,320	44,780	67,714	4,321			7,463	720	...	1	1	...		
	Martaban	11		11	...	192,000	1,07,215	1,90,296	6,871			9,747	806	...	...	...	3
	Total	102	2	99	...	9,729,920	4,24,790	7,14,090	69,205	2,12,395	34,602	4,291	699	...	5	4	15		
SHWEGYIN	Shwegyin.	5	2(a)	5	9	607,400	16,765	21,237	6,142	18,976	5,534	3,353	1,228	1	...	...	...
	Kyaunky	5		5		...	1,175,320	21,187	24,344			4,925	4,237		985	
	Thayethamein	6		6		...	696,000	80,725	99,144			7,068	13,454		1,178	...	2	1	1
	Sittang	5		5		...	391,680	38,430	53,672			4,205	7,686		841
	Bilin	5		5		...	602,880	69,475	1,00,405			7,428	13,895	1,485
	Total	26	3	26	15	3,473,280	2,26,582	2,98,802	29,768	75,527	9,922	8,715	1,145	1	2	1	1		
TOUNGOO	Myoma	2	3(c)	4(b)	1	11,280	9,037	10,027	1,294	16,877	2,183	2,259	323	2	...	...	...
	Zeyawadi	6		6	11	1,226,480	50,633	53,122	6,550			8,439	1,092		1	...	...
	Bonmadi	4		3	...	300,800	7,425	7,484	2,093			2,475	694		...	2	1	1	
	Thagaya	8		7(c)	2	729,600	26,511	18,586	5,982			3,787	855		1	2	
	Kyathanngdaung	2		2	...	900,480	1,779	1,288	559			889	279		...	6(d)	
	Kanui	3		3	...	897,920	1,109	811	533				369	178
	Total	25	4	25	14	4,066,560	96,494	91,318	17,001	24,123	4,250	3,860	680	3	3	1	3		

(a) One Inspector inspected two townships.

(b) Two thugyis from town included.

(c) District Surveyor included.

(d) Six village headmen appointed in place of one thugyi.

APPENDICES.

FORM NO. I.—Table showing for each Township Statistics of existing Circles for the year ending 31st March 1891—concluded.

VI.

District.	Township.	No. of circles.	NUMBER OF			AREA AND REVENUE.			Number of holdings.	AVERAGE PER INSPIC- TOR.		AVERAGE PER THUGYL.		INSPIC- TORS.	THUGYL.			
			Revenue Inspectors.	Thugyis	Talkasays.	Area in acres.		Total assessment		Cultivated area.	Holdings.	Cultivated area.	Holdings.		Number newly appointed during the year.	Number newly appointed during the year.	Number of those newly appointed who have not passed exami- nation in surveying.	Number previously appointed who, though required to pass the sur- vey examination, have not yet passed.
						Total.	Cultivated.											
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	
TAYOY	Central	9	1	8	...	414,100	13,257	22,316	7,511	88,804	33,268	1,657	939	...	1	...	...
	Northern	5		5	...	1,590,400	11,601	12,279	4,232			2,320	846	...	...	...	1
	South-east	17		13	...	2,369,900	35,675	62,230	11,837			2,744	911	...	2	1	1	
	Western	13		10	...	201,600	28,271	43,595	9,688			2,827	960	...	2	1	1	
		Total	44	1	36	...	4,576,000	68,804	130,420	33,268	88,804	33,268	2,467	924	...	5	2	3
MERGUI	Mergui	10	1	9	...	268,800	27,809	55,458	7,147	60,949	17,342	3,090	794	...	2	2	4(a)	
	Palaw	6		6	...	454,400	18,213	25,126	5,920			3,035	987	...	2	2	2	
	Tenasserim	5		4	...	2,592,000	8,511	10,581	2,362			2,128	595	...	...	...	1
	Lenya	2		2	...	1,267,200	3,526	3,983	957			1,703	478	...	1	1	1	
		Maliwun	1	1	...	416,000	2,890	2,616	936	2,590	936	...	...	...	...	1	
	Total	24	1	22	...	4,998,400	60,949	97,764	17,342	60,949	17,342	2,770	788	...	5	5	9	
SALWEEN	Papun	6	1	6	...	2,973,440	13,620	10,904	5,997	13,620	5,997	2,270	999	...	...	...	...
	Total Tenasserim Division ...	227	12	214	29	29,817,600	911,239	1,343,208	172,581	75,937	14,382	4,258	806	4	20	13	31	
	GRAND TOTAL LOWER BURMA...	789	51	711	318	54,637,830	5,464,459	8,633,655	911,174	...	...	7,686	1,282	11	54	28	68

APPENDICES.

(a) Excluding thugyis who were appointed before the 17th July 1879 under Rule 6 of the Rules for the appointment of thugyis. | (b) Includes 802 acres, potta grants.

FORM NO. IIA.—Area and gross Demand on the Land in which Revenue was assessed.

Division.	District.	Description of land.	1889-90.			1890-91.			INCREASE OR DECREASE.			PERCENTAGE OF INCREASE OR DECREASE.		
			Number of taungyas.	Area.	Gross demand.	Number of taungyas.	Area.	Gross demand.	Number of taungyas.	Area.	Gross demand.	Number of taungyas.	Area.	Gross demand.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
ARAKAN	Akyab	Paddy-land ...	...	Acres.	Rs.	...	Acres.	Rs.	...	Acres.	Rs.	...	+	3'32
		Taungya ...	4,787	482,091	8,63,789	5,231	492,448	8,97,615	+ 444	+ 10,357	+ 28,826	+ 9'28	+ 2'15	+ 3'32
		All other land ...	...	9,574	4,787	...	10,462	5,231	...	+ 883	+ 444	...	+ 9'28	+ 3'32
		Total ...	...	70,070	80,468	...	71,659	83,202	...	+ 1,589	+ 2,734	...	+ 2'27	+ 3'40
	Kyaukpadaung	Paddy-land ...	...	...	...	...	...	...	...	...	...	...	...	...
		Taungya ...	4,909	99,347	1,42,232	5,129	99,082	1,42,121	+ 220	+ 265	+ 111	+ 4'48	+ 2'27	+ 1'08
		All other land ...	...	9,818	4,909	...	10,258	5,129	...	+ 440	+ 220	...	+ 4'48	+ 4'48
		Total ...	...	9,786	14,423	...	9,462	14,676	...	+ 324	+ 253	...	+ 3'31	+ 1'75
	Sandoway	Paddy-land ...	...	...	...	...	...	...	...	...	...	...	...	...
		Taungya ...	3,133	38,847	54,488	3,070	39,069	55,082	- 63	+ 222	+ 594	- 2'01	+ 1'57	+ 1'09
		All other land ...	...	6,266	3,133	...	6,140	3,070	...	+ 126	+ 63	...	+ 2'01	+ 2'01
		Total ...	...	9,968	14,920	...	10,018	14,850	...	+ 50	+ 70	...	+ 1'50	+ 1'47
	Northern Arakan	Paddy-land ...	...	...	...	...	...	...	...	...	...	...	...	...
		Taungya ...	3,477	6,954	3,477	3,609	7,218	3,609	+ 132	+ 264	+ 132	+ 3'80	+ 3'80	+ 3'80
		All other land ...	...	2,000	...	...	2,000	...	...	...	...	...	...	...
		Total ...	...	8,954	3,477	3,609	9,218	3,609	+ 132	+ 264	+ 132	+ 3'80	+ 2'96	+ 3'80
	Total Arakan	Paddy-land ...	...	...	...	...	...	...	...	...	...	...	...	...
		Taungya ...	16,306	620,285	10,65,509	17,039	630,599	10,94,818	+ 733	+ 10,314	+ 29,309	+ 4'50	+ 1'66	+ 2'75
		All other land ...	...	32,612	16,306	...	34,078	17,039	...	+ 1,466	+ 733	...	+ 4'50	+ 4'50
		Total ...	...	91,824	1,09,811	...	93,189	1,12,728	...	+ 1,315	+ 2,917	...	+ 1'43	+ 2'66
	Total		16,306	744,721	12,91,626	17,039	757,816	12,24,585	+ 733	+ 13,095	+ 32,959	+ 4'50	+ 1'76	+ 2'77

APPENDICES.

vii.

FORM NO. IIA.—Area and gross Demand on Land on which Revenue was assessed—continued.

viii.

Division.	District.	Description of land.	1889-90.			1890-91.			INCREASE OR DECREASE.			PERCENTAGE ON INCREASE OR DECREASE.		
			Number of taungyas.	Area.	Gross land.	Number of taungyas.	Area.	Gross demand.	Number of taungyas.	Area.	Gross demand.	Number of taungyas.	Area.	Gross demand.
1	2	3	4	5	6	7	8	9	9	10	11	12	13	14
				Acres.	Rs.		Acres.	Rs.		Acres.	Rs.			
PEGU.	Rangoon Town.	Paddy-land ...	...	1,203	2,479	...	1,207	2,486	...	+ 4	+ 7	...	+ 0'33	+ 0'28
		Taungya ...	...	...	...	...	...	...	...	...	...	...	...	...
		All other land ...	...	2,812	8,436	...	2,808	8,424	...	- 4	- 12	...	- 0'14	- 0'14
		Total ...	...	4,015	10,915	...	4,015	10,910	...	...	- 5	...	...	- 0'05
	Hanthawaddy.	Paddy-land ...	...	462,381	9,93,988	...	471,225	9,97,628	...	+ 8,844	+ 3,640	...	+ 1'91	+ 0'37
		Taungya ...	...	...	...	...	...	...	...	+ 1,070	+ 4,819	...	+ 2'94	+ 5'49
		All other land ...	...	36,376	87,769	...	37,446	92,588	...	...	...	...	...	...
		Total ...	...	498,757	10,81,757	...	508,671	10,90,216	...	+ 9,914	+ 8,459	...	+ 1'99	+ 0'78
	Pegu.	Paddy-land ...	...	738,558	13,92,985	...	755,631	14,17,092	...	+ 17,073	+ 24,107	...	+ 2'31	+ 1'73
		Taungya ...	244	488	366	274	548	411	...	+ 60	+ 45	...	+ 12'29	+ 12'29
		All other land ...	...	22,817	39,909	...	30,898	42,699	...	+ 8,081	+ 2,790	...	+ 35'41	+ 6'99
		Total ...	244	761,863	14,33,260	274	787,077	14,60,202	...	+ 25,214	+ 26,942	...	+ 3'31	+ 1'88
	Tharrawaddy.	Paddy-land ...	...	311,185	4,92,827	...	318,565	5,07,939	...	+ 7,380	+ 15,112	...	+ 2'37	+ 3'07
		Taungya ...	842	1,684	1,263	887	1,774	1,331	...	+ 90	+ 68	...	+ 5'34	+ 5'38
		All other land ...	...	29,807	52,668	...	30,477	54,771	...	+ 670	+ 2,103	...	+ 2'25	+ 3'99
		Total ...	842	342,676	5,46,758	887	350,816	5,64,041	...	+ 8,140	+ 17,283	...	+ 5'34	+ 3'16
	Promé.	Paddy-land ...	...	265,359	2,50,944	...	268,642	2,41,277	...	+ 3,283	- 9,667	...	+ 1'24	- 3'85
		Taungya ...	5,769	11,538	8,654	6,250	12,500	9,375	...	+ 962	+ 721	...	+ 8'34	+ 8'34
		All other land ...	...	32,298	43,262	...	33,073	44,649	...	+ 775	+ 1,367	...	+ 2'40	+ 3'21
		Total ...	5,769	309,195	3,02,860	6,250	314,215	2,95,301	...	+ 5,020	- 7,559	...	+ 8'34	- 2'50
	Total.	Paddy-land ...	...	1,778,686	31,33,223	...	1,815,270	31,66,422	...	+ 36,584	+ 33,109	...	+ 2'06	+ 1'06
		Taungya ...	6,855	13,710	10,283	7,411	14,822	11,117	...	+ 1,112	+ 834	...	+ 8'11	+ 8'11
		All other land ...	...	124,110	2,32,044	...	134,702	2,43,131	...	+ 10,592	+ 11,087	...	+ 8'53	+ 4'78
		TOTAL PEGU DIVISION	6,855	1,916,506	33,75,550	7,411	1,964,794	34,20,670	...	+ 48,288	+ 45,120	...	+ 8'11	+ 1'34

APPENDICES.

FORM NO. IIA.—Area and gross Demand on the Land in which Revenue was assessed—continued.

Division.	District.	Description of land.	1889-90.			1890-91.			INCREASE OR DECREASE.			PERCENTAGE OF INCREASE OR DECREASE.		
			Number of taungyas.	Area.	Gross demand.	Number of taungyas.	Area.	Gross demand.	Number of taungyas.	Area.	Gross demand.	Number of taungyas.	Area.	Gross demand.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
IRRAWADDY.	Thongwa	Paddy-land ...	...	Acres.	Rs.	...	Acres.	Rs.	...	Acres.	Rs.	...	+	5-64
		Taungya ...	...	404,866	8,83,068	...	447,048	9,32,896	...	+ 42,182	+ 49,828	...	+ 10-42	+ 5-64
		All other lands ...	...	41,867	92,119	...	46,038	1,04,828	...	+ 4,671	+ 12,709	...	+ 11-29	+ 13-79
		Total ...	...	446,233	9,75,187	...	493,086	10,37,724	...	+ 46,853	+ 62,537	...	+ 10-50	+ 6-41
	Bassein	Paddy-land ...	...	588,898	8,93,851	...	567,373	7,62,876	...	- 21,465	- 1,30,975	...	- 3-65	- 14-65
		Taungya ...	1,375	2,750	2,074	1,100	2,200	1,655	- 275	- 550	- 419	- 20-00	- 3-65	- 14-65
		All other lands ...	...	26,887	48,039	...	26,184	49,291	...	- 703	+ 1,252	...	- 2-61	+ 2-60
		Total ...	1,375	618,475	9,43,964	1,100	595,757	8,13,822	- 275	- 22,718	- 1,30,142	- 20-00	- 3-67	- 13-79
	Henzada	Paddy-land ...	...	317,338	5,26,329	...	368,710	5,99,770	...	+ 51,372	+ 73,441	...	+ 16-19	+ 13-95
		Taungya ...	911	1,822	1,867	1,253	2,506	1,879	+ 342	+ 684	+ 512	+ 37-54	+ 37-54	+ 37-45
		All other lands ...	...	50,754	69,786	...	55,177	85,185	...	+ 4,423	+ 15,399	...	+ 8-71	+ 22-07
		Total ...	911	369,914	5,97,482	1,253	426,393	6,86,234	+ 342	+ 56,479	+ 89,352	+ 37-54	+ 15-30	+ 14-95
	Thayet-my.	Paddy-land ...	...	69,066	58,512	...	69,770	61,722	...	+ 704	+ 3,210	...	+ 1-02	+ 5-49
		Taungya ...	11,202	22,404	16,803	11,826	23,652	17,739	+ 624	+ 1,248	+ 936	+ 5-57	+ 5-57	+ 5-57
		All other lands ...	...	23,922	26,230	...	24,090	26,964	...	+ 168	+ 734	...	+ 7-0	+ 2-80
		Total ...	11,202	115,392	1,01,545	11,826	117,512	1,06,425	+ 624	+ 2,120	+ 4,880	+ 5-57	+ 1-84	+ 4-81
	Total	Paddy-land ...	...	1,380,108	23,61,760	...	1,452,901	23,57,264	...	+ 72,793	- 4,496	...	+ 5-27	- 0-19
		Taungya ...	13,488	26,976	20,244	14,179	28,358	21,273	+ 691	+ 1,382	+ 1,029	+ 5-12	+ 5-12	+ 5-08
		All other lands ...	...	142,930	2,36,174	...	151,489	2,66,268	...	+ 8,559	+ 30,094	...	+ 5-99	+ 12-74
		TOTAL IRRAWADDY ...	13,488	1,550,014	26,18,178	14,179	1,632,748	26,44,805	+ 691	+ 82,734	+ 26,627	512	+ 5-34	+ 1-02

APPENDICES.

IX.

FORM NO. IIA.—Area and gross Demand on the Land in which Revenue was assessed—concluded.

2.

Division.	District.	Description of land.	1889-90.			1890-91.			INCREASE OR DECREASE.			PERCENTAGE OF INCREASE OR DECREASE.		
			Number of taungyas.	Area.	Gross demand.	Number of taungyas.	Area.	Gross demand.	Number of taungyas.	Area.	Gross demand.	Number of taungyas.	Area.	Gross demand.
8	2	3	4	5	6	7	8	9	10	11	12	13	14	15
TENASSERIM.	Amherst	Paddy-land ...	...	Acres.	Rs.	...	Acres.	Rs.	...	Acres.	Rs.	...	...	...
		Taungya ...	5,581	356,887	6,23,471	5,241	373,205	6,20,432	- 340	+ 16,318	- 1,989	- 6'09	+ 4'57	- '32
		All other land ...	...	11,162	5,581	...	10,482	5,241	- 340	- 680	- 340	- 6'09	- 3'09	- 6'09
		...	...	39,257	86,204	...	40,226	88,367	...	+ 969	+ 2,163	...	+ 2'47	+ 2'51
	Total		5,581	407,306	7,14,256	5,241	423,913	7,14,090	- 340	+ 16,607	- 166	- 6'09	+ 4'08	- '02
	Shwegyin	Paddy-land ...	...	160,878	2,26,934	...	171,461	2,50,726	+ 526	+ 10,583	+ 23,792	+ 8'20	+ 6'58	+ 10'49
		Taungya ...	6,416	12,832	6,416	6,942	13,884	6,942	...	+ 1,052	+ 526	...	+ 8'20	+ 8'20
		All other land ...	...	25,847	40,149	...	24,417	41,134	...	- 1,430	+ 985	...	- 5'53	+ 2'45
		Total	6,416	199,557	2,73,490	6,942	209,762	2,98,802	+ 526	+ 10,205	+ 25,303	+ 8'20	+ 5'11	+ 9'25
	Toungoo	Paddy-land ...	...	64,523	69,447	...	75,195	78,855	...	+ 10,673	+ 9,408	...	+ 16'54	+ 13'55
		Taungya ...	2,425	4,850	2,425	2,703	5,406	2,703	+ 278	+ 556	+ 278	+ 11'46	+ 11'46	+ 11'46
		All other land ...	...	5,017	7,401	...	6,610	9,760	...	+ 1,593	+ 2,359	...	+ 31'75	+ 31'57
		Total	2,425	74,389	79,273	2,703	87,211	91,318	+ 278	+ 12,822	+ 12,045	+ 11'46	+ 17'24	+ 15'19
	Tavoy	Paddy-land ...	...	55,425	87,241	...	55,742	86,851	...	+ 317	- 390	...	+ '57	- '45
		Taungya ...	4,344	8,688	4,344	4,485	8,970	4,485	+ 141	+ 282	+ 141	+ 3'25	+ 3'25	+ 3'25
		All other land ...	...	19,275	37,416	...	20,103	39,084	...	+ 828	+ 1,668	...	+ 4'30	+ 4'46
		Total	4,344	83,388	1,29,001	4,485	84,815	1,30,420	+ 141	+ 1,427	+ 1,419	+ 3'25	+ 1'71	+ 1'11
	Mergui	Paddy-land ...	...	38,841	63,975	...	40,711	66,644	...	+ 1,870	+ 2,669	...	+ 4'81	+ 4'17
		Taungya ...	4,014	8,028	4,014	4,039	8,078	4,039	+ 25	+ 50	+ 25	+ 0'62	+ 0'62	+ 0'62
		All other land ...	...	11,090	26,513	...	11,358	27,081	...	+ 328	+ 568	...	+ 2'97	+ 2'14
		Total	4,014	57,899	94,502	4,039	60,147	97,764	+ 25	+ 2,248	+ 3,262	+ 0'62	+ 3'88	+ 3'45
	Salween	Paddy-land ...	...	1,842	2,561	...	1,964	2,744	...	+ 122	+ 183	...	+ 6'62	+ 7'15
		Taungya ...	5,032	10,064	5,032	5,051	10,102	5,051	+ 19	+ 38	+ 19	+ 0'38	+ 0'38	+ 0'38
		All other land ...	...	1,606	3,212	...	1,554	3,109	...	- 52	- 103	...	- 3'24	- 3'21
		Total	5,032	13,512	10,805	5,051	13,620	10,904	+ 19	+ 108	+ 99	+ 0'38	+ 0'80	+ 0'92
	Total Tenasserim	Paddy-land ...	...	678,395	10,72,629	...	718,278	11,06,302	...	+ 39,883	+ 33,673	...	+ 5'68	+ 3'14
		Taungya ...	27,812	55,624	27,812	28,461	56,922	28,461	+ 649	+ 1,298	+ 649	+ 2'33	+ 2'33	+ 2'33
		All other land ...	...	102,032	2,00,895	...	104,268	2,08,535	...	+ 2,236	+ 7,640	...	+ 2'19	+ 3'60
		Total Tenasserim	27,812	836,051	13,01,336	28,461	879,468	13,43,298	+ 649	+ 43,417	+ 41,962	+ 2'33	+ 5'19	+ 3'22
	GRAND TOTAL LOWER BURMA.	Paddy-land ...	...	4,457,474	76,33,121	...	4,617,048	77,24,806	...	+ 159,574	+ 91,685	...	+ 3'58	+ 1'20
		Taungya ...	64,461	128,922	74,645	67,090	134,180	77,890	+ 2,629	+ 5,258	+ 3,245	+ 4'08	+ 4'08	+ 4'35
		All other land ...	...	460,896	7,78,924	...	483,598	8,30,662	...	+ 22,702	+ 51,738	...	+ 4'93	+ 6'64
		GRAND TOTAL LOWER BURMA	64,461	5,047,292	84,86,690	67,090	5,234,826	86,33,356	+ 2,629	+ 187,534	+ 1,46,668	+ 4'08	+ 3'71	+ 1'73

APPENDICES.

FORM No. IIB.—*Number of Fruit-trees separately assessed.*

Division.	District.			1889-90.		1890-01.		INCREASE OR DECREASE.		Percentage of increase or decrease (demand.)
				Number of trees.	Gross demand	Number of trees.	Gross demand.	Number.	Gross demand.	
1	2			3	4	5	6	7	8	9
ARAKAN.	Akyab	...	...	440	Rs. 120	400	Rs. 134	- 40	+ 14	+ 11.67
	Kyaukpau	...	...	2,365	206	1,891	236	- 474	- 60	- 20.27
	Saldoway	...	...	1,624	203	1,502	188	- 122	- 15	- 7.39
	Northern Arakan	...	...	...	...	...	...	...	...	...
	Total	...	...	4,429	619	3,793	558	- 636	- 61	- 9.85
PEGU.	Rangoon Town	...	...	...	...	...	...	...	...	...
	Hanthawaddy	...	...	4,470	1,571	2,895	918	- 1,635	- 653	- 41.57
	Pegu	...	...	1,106	298	1,104	297	- 2	- 1	- 0.34
	Tharrawaddy	...	...	10,202	2,566	10,556	2,639	+ 294	+ 73	+ 2.84
	Prome	...	...	88,520	21,230	84,781	21,195	- 3,748	- 35	- 0.16
	Total	...	...	104,307	25,665	99,276	25,049	- 5,091	- 616	- 2.40
IRRAWADDY.	Thongwa	...	...	13,776	3,444	16,086	4,022	+ 2,310	+ 578	+ 16.78
	Bassein	...	...	5,380	1,466	4,346	1,118	- 1,034	- 348	- 23.74
	Henzada	...	...	15,502	3,898	18,465	4,616	+ 2,873	+ 718	+ 18.42
	Thayetmyo	...	...	15,228	3,743	16,190	3,975	+ 962	+ 232	+ 6.20
	Total	...	...	49,976	12,551	55,087	13,731	+ 5,111	+ 1,180	+ 9.40
TENASSERIM.	Amherst	...	...	488	122	380	95	- 108	- 27	- 22.13
	Shwegyin	...	...	162	41	84	21	- 78	- 20	- 48.78
	Toungoo	...	...	2,101	498	2,437	602	+ 336	+ 104	+ 20.88
	Tavoy	...	...	...	...	...	...	...	...	...
	Mergui	...	...	...	...	...	...	...	...	...
	Salween	...	...	...	...	...	...	...	...	...
	Total	...	...	2,751	661	2,901	718	+ 150	+ 57	+ 8.62
GRAND TOTAL LOWER BURMA				161,523	39,496	161,057	40,056	- 466	+ 560	+ 1.42

APPENDICES

Division.	Month.	RANGOON.						HANTHA-WADDY.		PEGU.		THARRAWADDY.			PROME.			
		Rangoon.						Hmawbi.	Pegu.	Kyauktan.	Tharra-waddy civil station.	Zigon.	Gyobingauk.	Prome.	Paungda.	Shwedaung.	Thagon.	
PEGU	January	...	...	...	...	...	...	0.49	2.08	0.14	1.40	2.74	0.19	0.34	0.28	0.09	...	...
	February	...	...	...	...	...	...	...	0.02	0.04	...	...	...	...	0.31	...	...	...
	March	...	...	...	...	...	...	0.87	...	...	...	...	...	...	...	...	...	...
	April	...	...	...	...	...	...	0.95	1.16	0.41	3.95	3.14	2.82	2.20	0.92	2.29	2.12	...
	May	...	...	...	...	...	...	14.50	14.90	11.99	18.10	6.07	7.18	6.23	5.12	6.35	4.61	4.77
	June	...	...	...	...	...	...	11.58	26.73	23.29	13.45	16.62	12.47	14.35	11.15	17.39	7.76	4.90
	July	...	...	...	...	...	...	21.14	22.83	25.51	23.72	22.19	11.38	10.79	10.07	11.17	11.63	9.72
	August	...	...	...	...	...	...	19.43	15.07	28.20	24.93	16.92	15.55	11.74	7.89	7.88	6.07	9.48
	September	...	...	...	...	...	...	9.06	7.10	9.25	10.91	13.04	2.90	4.90	4.83	3.98	4.60	4.53
	October	...	...	...	...	...	...	11.11	13.30	8.37	19.63	10.03	4.32	4.70	7.23	2.77	8.30	10.41
	November	...	...	...	...	...	...	0.72	0.72	0.37	1.46	...	0.61	0.13	2.10	0.11	0.24	...
	December	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Total for five months, January to May		...	...	...	...	...	...	16.81	18.16	12.58	23.45	11.95	10.19	8.77	6.63	8.73	6.73	4.77
Total for four months, June to September		...	...	...	...	...	...	61.21	71.73	86.25	72.01	68.77	42.30	41.78	33.94	30.42	30.26	28.63
Total for three months, October to December.		...	...	...	...	...	...	11.83	14.02	8.74	21.09	10.03	4.93	4.83	9.33	2.88	8.54	10.41
Total		...	...	...	...	...	...	89.85	103.91	107.57	116.55	90.75	57.42	55.98	49.90	42.03	45.53	43.81

FORM NO. III.—Return of Rainfall for the year ending 31st December 1890 in Inches and Tenths thereof—continued.

Division.	Month.	THONGWA.							BASSEIN.						
		Maubin Town.	Yandoon.	Danuby.	Pantanaw.	Shwelaung.	Pyanon.	Deday.	Bassein town.	Myaung-mya.	Labutta.	Thigwin.	Ngaputta.	Kyongpyaw.	Ngathain-gyaung.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
IRRAWADDY.	January	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	February	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	March	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	April	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	May	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	June	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	July	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	August	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	September	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	October	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	November	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	December	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Total for five months, January to May	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Total for four months, June to September	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Total for three months, October to December	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Total	...	...	...	...	...	...	...	...	...	...	...	...	...	...
p	Month.	HENZADA.							THAYETMYO.						
		Zalun.	Henzada.	Okpo.	Lemyeth-na.	Kanaung.	Kyungin.	Myanaung.	Myeda.	Thayet-myo.	Mindon.	Kama.			
		18	19	20	21	22	23	24	25	26	27	28			
	January	...	...	...	...	...	...	...	...	...	...	...
	February	...	...	...	...	...	...	...	...	...	...	...
	March	...	...	...	...	...	...	...	...	...	...	...
	April	...	...	...	...	...	...	...	...	...	...	...
	May	...	...	...	...	...	...	...	...	...	...	...
	June	...	...	...	...	...	...	...	...	...	...	...
	July	...	...	...	...	...	...	...	...	...	...	...
	August	...	...	...	...	...	...	...	...	...	...	...
	September	...	...	...	...	...	...	...	...	...	...	...
	October	...	...	...	...	...	...	...	...	...	...	...
	November	...	...	...	...	...	...	...	...	...	...	...
	December	...	...	...	...	...	...	...	...	...	...	...
	Total for five months, January to May	...	...	...	...	...	...	...	...	...	...	...
	Total for four months, June to September	...	...	...	...	...	...	...	...	...	...	...
	Total for three months, October to December	...	...	...	...	...	...	...	...	...	...	...
	Total	...	...	...	...	...	...	...	...	...	...	...

FORM NO. III.—Return of Rainfall for the year ending 31st December 1890 in Inches and Tenths thereof—concluded.

XIV.

APPENDICES.

Division.	Month.	AMHERST.		SHWEGYIN.					Toungoo.	TAVOY.				MERGUL.		SAL- WEEN.
		Moulmein.	Thaon.	Shwegyin.	Kyaukkyl.	Pyuntaza.	Bilin.	Nyaunglebin.		Central.	Northern.	South-east.	Western.	Mergul.	Maliwin.	Papun.
TENASSERIM	January	7.83	7.14	2.76	4.16	1.27	6.26	...	1.52	.33	...	...	...	2.98	...	3.67
	February ... ..	.08	...	...	...	1.30	...	...	...	1.15	...	...	...	2.57	...	...
	March ... ..	...	.65	...	...	1.50	...	...	...	.70	...	...	...	4.55	...	...
	April	4.02	5.30	6.20	3.33	3.20	6.12	...	3.00	2.40	1.87	4.22	...	7.20	...	...
	May	26.24	41.75	11.29	21.33	12.48	11.41	13.57	9.14	29.42	38.70	16.55	39.48	35.27	...	20.42
	June	36.90	42.38	23.36	29.57	24.65	30.53	23.61	16.99	45.04	45.37	29.57	42.35	25.14	...	17.78
	July	34.14	59.21	41.88	38.10	36.95	28.70	14.09	21.56	35.02	49.36	35.14	8.84	32.65	...	26.18
	August	21.08	58.76	25.68	28.64	27.90	31.51	21.33	16.88	32.50	36.54	29.06	53.35	27.43	...	13.80
	September	20.53	33.47	19.14	31.15	11.30	24.51	15.97	15.20	36.01	44.77	31.93	42.63	32.74	...	12.38
	October	4.90	9.00	5.44	7.37	6.33	4.46	3.64	7.43	8.06	7.99	10.80	10.50	12.71	18.78	3.79
	November ... ..	.92	3.00	...	.29	...	.07	...	.10	.25	1.00	...	...	.79	.26	...
	December ... ..	...	...	...	...	...	...	...	...	...	...	...	...	.33	.03	...
	Total for five months, January to May ...	38.17	54.84	20.25	28.62	19.75	23.79	13.57	13.55	34.06	40.57	20.77	39.48	52.37	...	24.09
	Total for four months, June to September ...	112.65	193.82	110.06	127.46	100.80	115.25	75.00	70.63	148.57	176.04	125.70	147.43	117.96	...	70.12
	Total for three months, October to December ...	5.82	12.00	5.44	7.66	6.33	4.53	3.64	7.53	8.31	8.99	10.80	10.50	13.83	19.07	3.79
	Total	156.34	260.66	135.75	163.94	126.88	143.57	92.21	91.71	190.88	225.60	137.27	197.41	184.16	19.07	98.00

FORM NO. IV(a).—Area Cultivated and Uncultivated, 1890-91.

Division.	District.	Area shown by the Survey Department.	DEDUCT			Net area dealt with in this return.	CULTIVATED.			UNCULTIVATED.			Forests.
			Feudatory and Tributary States.	Area for which returns are not otherwise available.	Total.		Actually cropped.	Current fallows.	Total.	Available for cultivation.	Not available for cultivation.	Total.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14
		Acres.	Acres.	Acres.	Acres.	Acres.	Acres.	Acres.	Acres.	Acres.	Acres.	Acres.	Acres.
ARAKAN	Akyab	3,542,400	...	...	...	3,542,400	535,739	24,916	560,655	204,011	2,776,834	2,981,745	...
	Northern Arakan	649,600	...	...	...	649,600	9,218	...	9,218	210,790	429,502	640,382	...
	Kyaukpyn	2,757,760	...	...	...	2,757,760	118,907	2,531	121,438	241,417	2,394,905	2,636,322	...
	Sandoway	2,346,880	...	...	...	2,346,880	52,819	2,432	55,251	31,038	2,260,501	2,291,629	...
	Total	9,296,640	...	...	...	9,296,640	716,683	29,879	746,562	688,156	7,861,922	8,550,078	...
PEGU	Rangoon	14,080	...	...	...	14,080	1,478	...	1,478	555	12,047	12,602	...
	Hanthawaddy	1,246,686	...	...	...	1,246,686	455,482	44,252	499,734	323,518	245,858	569,376	177,576
	Pegu	1,553,954	...	...	...	1,553,954	751,596	40,371	791,967	115,320	390,027	505,347	256,640
	Tharrawaddy	1,288,960	...	...	...	1,288,960	307,670	35,604	343,174	65,606	264,320	329,926	615,860
	Prome	1,847,680	...	...	...	1,847,680	280,022	36,690	316,712	291,655	979,141	1,270,796	260,172
	Total	5,951,360	...	...	...	5,951,360	1,796,248	156,817	1,953,065	796,654	1,801,303	2,688,047	1,310,248
IRRAWADDY	Thongwa	3,464,422	...	...	...	3,464,422	504,391	32,317	536,708	1,074,925	1,852,789	2,927,714	...
	Bassein	3,200,191*	...	...	...	3,200,191	480,362	126,015	607,277	2,010,676	582,238	2,592,914	...
	Henzada	1,373,537*	...	...	...	1,373,537	406,386	21,608	428,054	739,698	205,765	945,483	...
	Thayetmyo	1,534,080†	...	...	...	1,534,080	104,357	13,155	117,512	555,320	604,992	1,160,312	256,256
	Total	9,572,230	...	...	...	9,572,230	1,495,496	194,055	1,689,551	4,380,619	3,245,804	7,626,423	256,256
TENASSERIM	Amherst	9,729,920	...	...	...	9,729,920	374,973	56,529	431,502	250,361	8,543,907	8,794,368	504,150
	Tavoy	4,576,000	...	...	...	4,576,000	84,232	1,979	86,201	2,254,919	1,676,480	4,131,399	358,400
	Mergui	4,998,400	...	...	...	4,998,400	59,534	928	60,462	1,908,178	2,837,760	4,745,938	192,000
	Toungoo	4,066,500	...	...	...	4,066,500	94,214	2,280	96,494	2,013,275	1,351,705	3,394,980	575,066
	Shwegyin	5,473,280	...	...	...	5,473,280	208,036	5,921	213,957	2,120,026	817,017	2,946,043	313,280
	Salween	2,973,440	...	...	...	2,973,440	13,620	...	13,620	2,067,718	825,622	2,883,340	76,480
	Total	29,817,600	...	...	...	29,817,600	834,599	67,637	902,236	10,643,477	16,252,491	26,895,968	2,019,396
GRAND TOTAL LOWER BURMA		54,637,830	...	...	...	54,637,830	4,843,026	448,388	5,291,414	16,508,906	29,351,610	45,760,516	3,585,900

* Revised figures due to the transfer of the Lemyetthna township and two kwins to the Henzada district.

† Excludes area transferred from Upper Burma.

FORM NO. IV(b).—*Irrigation, 1890-91.*

District.	Total area of crops in column 17, Form IV(c) irrigated and unirrigated.	AREA IRRIGATED.						DETAILS.			
		By canal.		Tanks.	Wells.	Other sources.	Total area of crops irrigated.	Wheat.	Other cereals and pulses.	Miscellaneous food-crops.	Miscellaneous non-food-crops.
		Government.	Private.								
	Acres.	Acres.	Acres.	Acres.	Acres.	Acres.	Acres.	Acres.	Acres.	Acres.	Acres.
Akyab ...	535,730	...	...	...	...	...	...	...	...	...	...
Northern Arakan ...	9,218	...	...	...	...	...	...	...	...	...	...
Kyaukpyn ...	118,907	...	...	...	...	...	...	...	...	...	...
Sandoway ...	52,819	...	...	...	...	...	...	...	...	...	...
Total Arakan ...	716,683	...	...	...	...	...	...	...	...	...	...
Rangoon Town ...	1,478	...	...	...	...	...	...	...	...	...	...
Hanthawaddy ...	455,482	...	...	...	...	...	...	...	...	...	...
Pegu ...	751,596	...	...	...	...	...	...	...	...	...	...
Tharrawaddy ...	307,670	...	...	...	...	...	...	...	...	...	...
Prome ...	280,022	...	...	...	...	...	...	...	...	...	...
Total Pegu ...	1,796,248	...	...	...	...	...	...	...	...	...	...
Thongwa ...	504,391	...	...	...	...	...	...	...	...	...	...
Bassein ...	480,362	...	...	...	87	1,621	1,708	...	1,578	...	130
Henzada ...	406,386	...	...	...	...	325	325	...	325	...	...
Thayetmyo ...	104,357	351	1,551	483	...	...	2,385	...	...	2,385	...
Total Irrawaddy ...	1,495,496	351	1,551	483	87	1,946	4,418	...	1,903	2,385	130
Amherst ...	374,973	...	...	...	...	...	...	...	...	...	...
Tavoy ...	84,592	...	...	...	...	373	373	...	373	...	...
Mergui ...	59,534	...	...	...	...	...	...	...	...	...	...
Toungoo ...	94,214	...	...	...	...	...	...	...	...	...	...
Shwegyin... ..	208,036	...	...	...	...	...	...	...	...	...	...
Salween ...	13,620	...	...	...	...	...	...	...	...	...	...
Total Tenasserim ...	834,969	...	...	...	...	373	373	...	373	...	...
GRAND TOTAL LOWER BURMA.	4,843,396	351	1,551	483	87	2,319	4,791	...	2,276	2,385	130