

The bulk of the decrease is under the head of capitation-tax. Less difficulty was experienced in collecting the revenue, the proportion of defaulters to the total number of persons paying revenue having fallen from 1·74 per cent. in 1890-91 to 1·24 per cent. in the year of report. Seven thousand three hundred and fifty-nine warrants for the arrest of the person were issued, of which arrests were actually made in 3,416 cases against 11,082 warrants and 3,595 arrests in 1890-91. Attachments of property fell from 4,878 to 3,191 and sales of property were effected in 723 cases against 714 in the previous year. Twenty-two persons were committed to jail in default of payment of capitation-tax. In 1890-91 nine such imprisonments were made, eight in respect of arrears of capitation-tax and one on account of land-rate in lieu of capitation-tax.

113. As noticed in the previous year the permanent civil, criminal, and revenue process-serving establishments were amalgamated into one permanent establishment in the year of report and one-third of the entire cost charged to "Revenue." The share debitable to each district and the amount of fees realized in stamps are not given in every case. The Financial Commissioner requests that in future Deputy Commissioners will notice in their Revenue Administration Reports (i) the total number of revenue processes issued through the agency of the process-serving establishment, (ii) the amount of fees realized in stamps, (iii) the share of the process-service establishment debitable to Revenue, and (iv) the number and cost (if any) of additional process-servers which may have been sanctioned by the Financial Commissioner under clause (d), Rule XI of Judicial Department Notification No. 11, dated the 8th January 1891, regulating the establishments to be maintained for the service and execution of processes.

114. Proposals are before the local Government for the gradual introduction of the ywathugyi (village headmen) system of revenue collection in the place of the circle or taikthugyi system. The experiment was tried in the year of report in Shwegyin and Sandoway with marked success, and, with the Chief Commissioner's concurrence, it has been tried again in parts of the Akyab, Sandoway, Shwegyin, Toungoo, Tavoy, and Mergui districts, and is still being carried on. So far the results have been entirely satisfactory both from an administrative and financial point of view. The Financial Commissioner is of opinion that the reform should now be regularly and systematically carried out. But he would do this gradually. It would clearly be inexpedient to force the measure too fast. As taikthugyiships fall vacant, the taiks (circles) should be broken up into village units and the collections delegated to the headmen.

SECTION V.—OTHER ACTS.

115. The total area of land acquired for public purposes under the Land Acquisition Act, No. X of 1870, was 459·5 acres at an aggregate cost of Rs. 1,39,700. The annual land revenue actually reduced thereby amounted to Rs. 866. Excluding Rangoon, where the value of property in town is excessively high, the prices paid for land taken up were :—

	Acres.	Amount of compensation paid.	Cost per acre.
		Rs.	Rs.
(1) For roads	350·00	14,570	41·63
(2) For canals	4·80	1,602	333·75
(3) For railways	·60	185	308·33
(4) For buildings and miscellaneous public works ...	102·90	8,357	81·21
Total	458·30	24,714	53·93

The amount paid as compensation for land taken up in Akyab appears fair and calls for no special remark. No appeal was preferred against the Collector's award.

An area of 1·2 acre of land was acquired in the town of Rangoon, the total amount of compensation awarded being Rs. 1,14,986. Of the abovementioned area '86 of an acre was taken up for connecting the new railway line with Messrs. Bulloch Brothers and Company's mill at Kemmendine. The property acquired was held in fee simple in perpetuity and the price paid, including the statutory allowance of 15 per cent., amounted to Rs. 5,835. Another plot in the Pazundaung circle, measuring '02 of an acre for railway extension, was taken up under the authority of General Department Notification No. 74, dated the 27th May 1890. This land was originally granted as a site for a pagoda. No claim was preferred for the land, but compensation, amounting to Rs. 655, had to be awarded for the removal of two monasteries standing on the land. The balance (Rs. 34,538) entered under "Railways" represents the sum paid in 1891-92 on account of land acquired in 1890-91. A sum of Rs. 73,958, which was awarded in 1890-91 for an area of '3 of an acre, was disbursed in the year of report. The land in respect of which so large a sum was paid was alienated in 1862 and at the time of acquisition was held by a native of India. The block on which this land stood had previously (in 1885) been reserved for public purposes. Before proposals for acquiring the land could be matured, the owner started building a bazaar. Orders for acquiring the land were published in General Department Notification No. 6, dated the 5th January 1891. The compensation offered was refused and a suit was filed in the Recorder's Court against the Collector's award, with the result that the large sum of Rs. 73,958 was obtained. In this case it seems tolerably clear that the freeholder became aware of the intention to acquire the land for public purposes, and it would have been better if the Government Advocate had been instructed to plead clause 7 of section 25 of the Land Acquisition Act. The remaining cases do not call for any special remark.

116. A Bill to amend the Land Acquisition Act, 1870, is before the Supreme Government. The Financial Commissioner is entirely in favour of placing the chief responsibility on the Collector and of restricting the action of the Civil Courts as far as possible. Experience in Rangoon shows that the system in force at present is objectionable. The sooner the present law is altered the better it will be for Government.

117. A sum of rupees two lakhs was granted by the Government of India for agricultural loans in this province. Of this sum
 Loans to agriculturists. Rs. 21,700 were allotted for Lower Burma. The loans bear interest at $6\frac{1}{4}$ per cent. per annum. A sum of Rs. 200 was granted in Sandoway for the purchase of cattle repayable in June 1892. In Tharrawaddy Rs. 7,900 were advanced to agriculturists for the purpose of purchasing cattle. The borrowers preferred repaying the debt in one instalment. The loans with the exception of Rs. 100 were repaid by the 31st March. The balance was recovered in the current year.

Rupees 1,500 were advanced to agriculturists in the Myedè subdivision of the Thayetmyo district. No portion of the loans has been repaid as the advances were made repayable in March 1894. Loans to the extent of Rs. 6,500 were made in the Toungoo district to enable cultivators to buy plough-cattle. The whole of the amount, together with a sum of Rs. 4,100 outstanding from the previous year, was realized. In the Salween district a sum of Rs. 1,000 was granted to two cultivators to open out land for cultivation and for irrigation purposes. The loans were made on substantial security repayable in five years by half-yearly instalments. One instalment of Rs. 50 with interest due on the amount lent was paid within the year. The total amount advanced was thus Rs. 17,100, of which Rs. 14,350 were recovered within the year. In addition to this a sum of Rs. 10,975 on account of loans made in previous years was realized. The interest collected amounted to Rs. 757-2-11.

SECTION VI.—MISCELLANEOUS.

118. At the commencement of the year there were 10,220 cases pending before Revenue Officers of all grades; 129,734 cases were instituted during the year, so that the total number of cases for disposal was 139,954. Of this
 Revenue work performed during the year.

number 128,465 cases were decided, leaving 11,489 cases pending at the close of the year. Pegu and Tenasserim are similar as regards the proportion of pending cases to the number for trial. Arakan showed the best results. Irrawaddy was slightly inferior. The Financial Commissioner is dissatisfied with the tardiness evinced by these figures in the disposal of revenue cases. In the previous year Census operations, no doubt, hindered Revenue Officers from promptly dealing with the cases before them, but no such excuse can be brought forward for the backward condition of the files in the year of report. The Financial Commissioner hopes that Commissioners will impress upon their subordinate officers the necessity for the quick despatch of all revenue cases coming before them.

119. Two hundred and thirty-nine appeals were preferred to Commissioners, of which 149 were summarily rejected, 2 remanded for re-trial, and 78 decided in favour of appellants. Two cases were transferred and 15 were pending trial at the close of the year. The subjoined table shows the appellate work of Commissioners.

Name of Appellate Court.	Rejected.	Remanded for re-trial.	Decreed for appellant.	Decreed for respondent.	Total decided.	Transferred.	Pending.	Total of all appeals instituted.
Commissioner, Arakan ...	20	...	10	...	30	...	...	30
Commissioner, Pegu ...	86	2	64	...	152	1	5	158
Commissioner, Irrawaddy ...	18	...	1	...	19	1	2	22
Commissioner, Tenasserim ...	25	...	3	...	28	...	1	29
Total ...	149	2	78	...	229	2	8	239

The revenue appellate work of Deputy Commissioners has slightly increased, but the work is by no means heavy. One hundred and twenty-two appeals were preferred against 76 in 1890-91. In 12 cases the petitions were rejected, 2 cases were remanded for re-trial before the Lower Courts, 52 cases were decided in favour of the appellants, and 50 cases decreed for respondents. Six cases were left pending at the close of the year. The following statement shows the appellate work of Deputy Commissioners in Lower Burma :—

Name of Appellate Court.	Rejected.	Remanded for re-trial.	Decreed for appellant.	Decreed for respondent.	Total decided.	Transferred.	Pending.	Total of all appeals.
Deputy Commissioner, Akyab ...	1	1	2	6	10	...	...	10
Deputy Commissioner, Kyaukpyu ...	...	...	6	...	6	...	...	6
Deputy Commissioner, Sandoway ...	...	...	...	1	1	...	...	1
Total ...	1	1	8	7	17	...	...	17
Deputy Commissioner, Pegu ...	1	1	5	11	18	...	...	18
Deputy Commissioner, Prome ...	...	...	1	2	3	...	...	3
Total ...	1	1	6	13	21	...	...	21
Deputy Commissioner, Thongwa ...	...	...	5	3	8	...	1	9
Deputy Commissioner, Bassein ...	...	...	2	2	4	...	2	6
Deputy Commissioner, Henzada ...	2	...	5	1	8	...	...	8
Deputy Commissioner, Thayetmyo ...	...	...	3	1	4	...	...	4
Total ...	2	...	15	7	24	...	3	27
Deputy Commissioner, Amherst ...	...	...	8	19	27	...	3	30
Deputy Commissioner, Tavoy ...	...	...	2	...	2	...	...	2
Deputy Commissioner, Mergui ...	...	...	1	...	1	...	...	1
Deputy Commissioner, Shwegyin ...	8	...	12	4	24	...	...	24
Total ...	8	...	23	23	54	...	3	57
GRAND TOTAL ...	12	2	52	50	116	...	6	122

120. The cost of revenue cases ranged from Re. 0-1-10 in Bassein to Rs. 1-12-8 in Tavoy. The average cost per case has slightly exceeded the figure obtained in 1890-91, but it is, however, lower than the average cost in 1889-90. The total number of cases in which stamps were expended fell from 106,826 in 1890-91 to 102,811 in the year of report, but the value of stamps affixed to them rose from Rs. 14,612 to Rs. 15,861. As compared with the preceding year there was a slight decrease in costs awarded in these cases.

121. Owing to a reduction in the Akyab (1), Prome (3), and Toungoo (1) districts the number of circles fell from 789 in 1890-91 to 784 in the year of report with a corresponding decrease in the number of thugyis employed from 711 to 692. A reduction in the number of thugyis was also made in the Kyaukpyu, Sandoway, and Shwegyin districts in which the ywathugyi system of revenue collection was introduced for the first time, and also in the Tavoy district. Two additional thugyis were employed in the Thayetmyo district to make up the full complement required. The rates of commission paid to thugyis have remained unaltered. They are 10 per cent. on collections up to a maximum of Rs. 6,000 and 5 per cent. on the remainder. The total sum paid as commission to thugyis in 1891-92 was Rs. 9,99,200 against Rs. 8,53,343 in the previous year. Of this amount the thugyis actually received Rs. 8,43,424 as compared with Rs. 7,05,858 in 1890-91, or an average of Rs. 1,219 against Rs. 993 in the preceding year. The highest amount paid to any one thugyi in 1891-92 was Rs. 5,823 in Pegu, while in the previous year it was Rs. 6,305 in the same district. The lowest sum paid was Rs. 31 in Tavoy and Sandoway against Rs. 23 in Amherst in 1890-91. The average amount of commission paid to thugyis by districts in the order of importance is given in the subjoined table:—

District.	1890-91.	1891-92.
	Rs.	Rs.
(I) Pegu	2,096	2,472
(II) Thongwa	2,158	2,390
(III) Hanthawaddy	1,881	2,072
(IV) Shwegyin	687	1,689
(V) Bassein	1,191	1,580
(VI) Tharrawaddy	1,235	1,249
(VII) Amherst	858	1,245
(VIII) Henzada	1,053	1,141
(IX) Sandoway	603	889
(X) Akyab	835	872
(XI) Tavoy	515	851
(XII) Kyaukpyu	626	848
(XIII) Prome	645	795
(XIV) Thayetmyo	628	602
(XV) Toungoo	569	590
(XVI) Mergui	545	525
(XVII) Salween	451	461
(XVIII) Rangoon Town	279	216
(XIX) Northern Arakan	178	184

Except in the Thayetmyo, Mergui, and Rangoon Town districts there has been an increase in every district, due, in a great measure, to the promptitude with which the collections were made in the year of report.

122. The security bonds of thugyis are all on the mutual guarantee system and are reported to be in good condition. They are lodged in the treasury strong-room in the custody of the Deputy Commissioner. The security bonds of bailiffs, treasurers, and stamp-vendors are also reported to be in good order. During the year of report a new form of bond for bailiffs, treasurers, and stamp-vendors was prescribed by the Chief Commissioner and ordered to be brought into use. Compliance with these orders has not been reported in every case, but it is understood from the remarks of the Deputy Commissioners in their reports that fresh bonds in the new forms have been taken. The orders regarding the amount of security to be taken from treasurers have operated somewhat hardly, and the Financial Commissioner has had brought to his notice a few cases in which the incumbents have been compelled to surrender their appointments owing to their inability to furnish security to the amount required under the new orders.

REVENUE OFFICERS.

123. In the Akyab district Maung Mra U, Akunwun, and Extra Assistant Commissioner Maung Myat Tun Aung, T.D.M., maintained their reputation for energy. Myoök Maung Po Myit appears to have done well, but the most successful officer was Myoök Maung Kyaw Zan U. The work of Myoök Maung Shwe Hnya was unsatisfactory. In Kyaukpyu Maung San Da Lôk was Akunwun for 338 days and was relieved by Maung Tha Aung, who held charge during the remainder of the official year. Maung San Da Lôk's work was altogether unsatisfactory. He has been granted furlough for a year preparatory to retirement. Myoök Maung Tun Hla of the An township did an inadequate amount of touring, and Maung Tha Zan, who was in charge of the Myebôn township, appears to have devoted more attention to working for a transfer than to the administration of his township. His work was indifferent in all respects. Myoöks Maung Shwe Hman and Maung Me worked well. In Sandoway the Akunwun Maung San U Kaing gave satisfaction, and Myoöks Maung Chin Hlaw, Maung Tha Bwin, and Maung Aung Kyaw Zan have earned the commendation of the Deputy Commissioner for their aptitude for work. The Commissioner, Arakan Division, commends the revenue work of Messrs. Irwin and Houghton.

124. The Deputy Commissioner, Rangoon Town Lands, speaks highly of the Akunwun, Mr. Shircore. The Town Lands Department was inspected by the Commissioner, Pegu, who reports that the state of the office in every branch is creditable to the Deputy Commissioner (Major Temple) and his able Assistant Mr. Shircore. The records are now in excellent order. Besides the land revenue, the Deputy Commissioner, Rangoon Town Lands, is charged with the collection of rents from leases of land in the town of Rangoon. The collections in the year of report are very satisfactory. The following statement shows the improvement which has been made in collection during the past three years:—

Year.	Demand on account of ground, rent.	Collected during the year.	Remissions granted.	OUTSTANDING ON ACCOUNT OF THE			Remarks.
				Current year.	Previous year.	Total.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1889-90 ...	1,66,202	1,37,207	783	28,212	9,528	37,740	
1890-91 ...	1,67,914	1,62,377	287	5,250	3,492	8,740	
1891-92 ...	1,80,000	1,75,968	164	3,868	...	3,868	Includes rent on paddy-land due on 1st June.

These figures are not included in the statements appended to this report, as the amounts collected, after deducting the cost of establishment and collection, are made over to the Rangoon Municipality as a contribution from Provincial revenues. In Hanthawaddy the Akunwun Maung Chit Hmun was in charge only for a few months, and though inexperienced is said to promise well. Extra Assistant Commissioner Maung Po, K.S.M., Subdivisional Officer, Insein, was energetic and devoted a good deal of attention to personally verifying remission statements. The following Myoöks are well reported on by the Deputy Commissioner, namely, Mr. Henry Rice and Maung Pyat, who held charge of the Hmawbi township in succession, Maung Tha Kin, Township Officer, Tuntè, and Maung Ta Po, Township Officer, Kungyangôn.

The Commissioner, Pegu Division, notes that Mr. Macrae, Deputy Commissioner, Hanthawaddy, has worked hard and well and has been ably assisted by most of his Revenue Officers. In Pegu the Akunwun Maung Po Kin was tardy in the disposal of applications for grants of land, and for this he has been

reprimanded by the Deputy Commissioner. In other respects he has rendered useful assistance.

The Financial Commissioner is glad to notice the commendation bestowed by the Deputy Commissioner on Mr. Sarfas, Extra Assistant Commissioner, Kyauktan. All the Revenue Officers in this district energetically responded to the call made by the Financial Commissioner to get the revenue in by the 31st March. The Commissioner, Pegu Division, writes that the fact that all the land revenue in Pegu, which has the largest land revenue of any district in the province, was collected by due date, reflects great credit on the Deputy Commissioner, Mr. Fraser, and his Revenue Officers generally, and in this the Financial Commissioner fully concurs. In Tharrawaddy the officers who have been well reported on are Maung Shwe Bwin, Subdivisional Officer, South Tharrawaddy, who is highly commended by the Deputy Commissioner, and Myoòks Maung Paw Tun of Sanywe and Maung Po of Gyobingauk. Maung Tha Dun Aung, Myoòk of Tapun, is reported to be a fair Revenue Officer. In this district also the collection of the land revenue was very efficiently carried out, the balance on the 31st March being quite nominal. In Prome Akunwun Maung Po Pe appears to have earned the good opinion of the Deputy Commissioner. In Thongwa the Akunwun Maung Shwe Waing and the Inkunwun Maung Yo both did well. The work of the former is much discounted by the fact that he is unacquainted with English. Since the district report was written Maung Shwe Waing has been suspected of malpractices in the disposal of grants. He has been placed under suspension pending enquiry into the charges which have been framed against him. Extra Assistant Commissioner Maung Pe, in charge of the Yandoon subdivision, did well, but Myoòk Maung Pe, in charge of the Mawlin subdivision, appears to have been overworked and fell into a superficial habit of rushing through his work. Extra Assistant Commissioner Maung Ogh at Pantanaw neglected his work, so did Myoòk Maung Aung Ko.

The Commissioner agrees with the Deputy Commissioner that Myoòks Maung Tin Gyaw and Maung Po Thin deserve commendation. Myoòk Maung Ba Thaw did badly and has been punished. Maung Po Maung, Myoòk of Wakema, has improved in a marked manner. The Commissioner, Irrawaddy Division, commends Mr. Saunders, Assistant Commissioner, Subdivisional Officer, for efficient performance of his work, but considers that Mr. Sharpe, Assistant Commissioner, was wanting in his administration of the Pyapôn subdivision. In Bassein the Deputy Commissioner bestows praise on his Akunwun (Maung Ba), but the Commissioner reports that Maung Ba allowed the rents of the Bassein town lands to fall into arrears. The Revenue Officers of Bassein as a whole have worked well. In Henzada the Akunwun Maung Shwe Tha is said to be a hardworking officer and appears to have won the good opinion of the Deputy Commissioner. Mr. Nisbet, Subdivisional Officer, Myanaung, who joined at the end of the revenue-collecting season, did well in promptly disposing of some remission cases that he found pending. Maung Po Bye, Subdivisional Officer, Henzada, is reported to be a very good officer. Myoòks Maung Hla Baw, Maung Te, and Maung Ba O are reported on badly.

The Commissioner, Irrawaddy Division, writes that revenue administration in Henzada has been distinctly good. Colonel Butler, Deputy Commissioner, knows his district thoroughly and works his thugyis admirably. In Thayetmyo Akunwun Maung Po Kin appears to have worked well and to have earned the praise bestowed on him by the Deputy Commissioner. Mr. Blake, Subdivisional Officer, Thayetmyo, has proved himself to be, the Commissioner, Irrawaddy Division, reports, an energetic, accurate, and thoroughly satisfactory officer all round. The Subdivisional Officer, Myedè, Mr. Bonus (who has since been transferred to Bombay), took but little interest in his work and allowed the collections of revenue to flag. But for this officer, the whole of the collections of revenue in the Irrawaddy division would have been realized in full by the 31st March 1892.

125. In Amherst the Akunwun Maung Shwe Po worked well. Messrs.

Tenasserim division.

Martyr, Subdivisional Officer, Thatôn, and Pascal, Myoòk of Wagaru, both rendered valuable service in the collection of revenue. Myoòk Maung Po Hla proved himself to be a capable

and energetic officer. In Tavoy the Akunwun Maung Po Si was weak and inefficient and was succeeded by Maung Po San, who rendered great assistance to the Deputy Commissioner. Extra Assistant Commissioner Maung On was most energetic in collecting the revenue of his (Thayetchaung) township. Myoòks Maung Thaw and Maung Kyin Yon both did well, but Myoòk Maung Yan Shin was indolent and had to be transferred to a less important charge. This appears to have had a wholesome effect, as the Deputy Commissioner reports that Maung Yan Shin has now applied himself with more energy to his work. In Mergui Akunwun Maung Shwe Kyu has maintained his reputation for thoroughness in his work. The work of Mr. Merrifield, Extra Assistant Commissioner, was good as Township Officer, but as Subdivisional Officer he failed to properly supervise two townships. Maung On Shwe and Maung Shwe Gyeik worked well; but Myoòk Maung Pan Maung was not sufficiently energetic. Myoòk Maung So is entirely out of place at Lenya, where the bulk of the inhabitants are Siamese, Karens, Malays, and Chinese. His conduct was unsatisfactory and is now under enquiry. In Toungoo the Akunwun Maung Myat Tha Dun worked well. All district officials co-operated in realizing the whole of the revenue demand before the 31st March 1892—a very creditable result.

In Shwegyin Akunwun Maung Ba Thein has proved himself to be a capable and trustworthy officer. Myoòk Maung Pe Gyi is an excellent officer, and is highly commended by the Deputy Commissioner. Myoòk Maung Mo of Kyaukpyu is a reliable officer, but is past age. Extra Assistant Commissioners Mr. A. C. Beale, Maung Shwe Go, and Maung Aung Zan were assiduous in the execution of their duties and worked well.

126. The number of days spent in the interior of their respective charges by the officers engaged in the revenue administration of Lower Burma, is shown in Statement No. XXXVII appended to this report.

127. Major Parrott held charge of the Arakan division throughout the year and spent 135 days on tour. Two officers, Major Grey and Mr. Irwin, held charge of the Akyab district in succession. The former proportionately did less travelling than his successor. Mr. McBlaine held charge of the Kyaukpyu district for nearly three months and spent three weeks in the district. He was succeeded by Mr. Leeds, who did a fair amount of travelling. Mr. Houghton, Deputy Commissioner, Sandoway, spent nearly five months in travelling, and his example was well followed by the Township Officers in his district. Maung Myat Tun Aung, Subdivisional Officer, Rathedaung, Maung Shwe Hman, Myoòk of Cheduba, and the Myoòk of Taungup Maung Chin Hlaw, travelled more than other Myoòks in the Arakan division.

128. In Pegu Colonel Strover spent 102 days in touring. In Hanthawaddy and Pegu, owing to changes in the *personnel* of the officers, little travelling could be done by the Deputy Commissioner. The Deputy Commissioner, Tharrawaddy (Lieutenant Maxwell), was energetic and spent half of the year in the interior. The travelling done by Major Cresswell, Deputy Commissioner, Prome, was insufficient. Among the subordinate officers the following were most active in travelling, namely, Maung On Gaing, Myoòk, Tharrawaddy, 250 days; Maung Paw Tun, Myoòk, Tharrawaddy, 187 days; and Mr. Sarfas, Extra Assistant Commissioner, Kyauktan, 186 days.

129. Messrs. Norton and Buckle, who held charge of the Irrawaddy division in succession, spent together 133 days in travelling. The amount of travelling done by Colonel Butler, Deputy Commissioner, Henzada (65 days), was poor. Owing to the changes of officers the Deputy Commissioners, Thongwa and Bassein, were not able to spend a sufficient time in the interior of their districts. The aggregate number of days spent by the Deputy Commissioners, Thayetmyo, who held charge of the district at different times, was 108. Mr. Blake, Subdivisional Officer, Thayetmyo, and Maung Ye Bya, Myoòk, Bassein, spent more time touring through their charges than other subordinate officers in the Irrawaddy division.

130. Colonel Spearman was in charge of the Tenasserim division for 11 days at the close of the official year. His predecessors, Colonel Cooke and Mr. Buckle, spent altogether 161 days in the interior. Colonel Jenkins, Deputy Commissioner, Tavoy, and Mr. Batten, Deputy Commissioner, Mergui, spent too much time at headquarters. The other Deputy Commissioners, Captain Johnson, Amherst, Mr. Carter, Toungoo, and Mr. Wilson, Shwegyin, did an adequate amount of travelling. Extra Assistant Commissioners Maung Taing, Zeyawaddy, Mr. Merrifield, Maliwun, and Myoók Maung Tha Zan, Bónmadi, were noticeable in the Tenasserim division for their energetic touring. The amount of travelling performed by Revenue Officers in the Tavoy district was insufficient.

PART III.

UPPER BURMA.

Gross revenue of Upper Burma under the control of Deputy Commissioners.

131. The gross revenue under the control of Deputy Commissioners in Upper Burma during the past two years is shown in the subjoined table.

Head of revenue.	Demand.		Remission.		Collections.		Outstandings.	
	1890-91.	1891-92.	1890-91.	1891-92.	1890-91.	1891-92.	1890-91.	1891-92.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Thathameda	46,20,041	44,70,145	65,675	1,60,483	43,40,920	(a) 39,64,845	2,13,446	3,44,817
State lands ...	7,63,382	9,99,001	1,768	7,124	6,51,998	8,72,100	1,09,616	1,19,777
Miscellaneous	13,71,595	14,10,851	7,057	10,882	(b) 13,25,622	(c) 13,49,000	38,916	50,969
Total ...	67,55,018	68,79,997	74,500	1,78,489	63,18,540	61,85,945	3,61,978	5,15,563

(a) Exclusive of Rs. 799 excess collections.

(b) Exclusive of Rs. 19,495 excess collections.

(c) Exclusive of Rs. 31,708 excess collections.

Notwithstanding the scarcity which prevailed in nine districts of Upper Burma there has been a slight increase in the revenue demand, which rose from Rs. 67,55,018 to Rs. 68,79,997 in the year of report, or an increase of Rs. 1,24,979 or 1·85 per cent. Remissions to a larger extent than in the previous year had as a consequence to be made, and collections in many cases had to be delayed to enable people to meet their obligations without undue hardship. Thus fewer collections were made and a larger amount of revenue remained outstanding at the close of the year than would otherwise have been the case.

The season, following a series of bad years, was most unfavourable, and the untimely and insufficient fall of rain, coupled with a protracted drought, accentuated the situation to such an extent that in order that the people might sustain life who chose to work, liberal advances had to be made and extensive relief works of permanent utility started. Prompt and decisive action on the part of the local Administration averted what might have otherwise proved calamitous and would have required years of prosperity to enable the country to recover from.

132. The process of substituting ywathugyis in the place of myothugyis has been steadily going on. In the previous year Upper Burma was divided into 3,186 thugyis' charges, while in the year of report the number of such charges has increased to 3,872. The increase is most marked in the Eastern division, where the number advanced by 310 or 45·79 per cent. In the Northern and Central divisions the advance made in this direction is due, in great measure, to the addition of the feudatory States of Wuntho and Kalè. As myothugyis fall in, opportunity is taken to appoint local headmen in their places and to pay them commission on their collections. The Financial Commissioner is glad to observe that local officers are in sympathy with the movement. It is generally the case that, except within his own immediate charge, the myothugyi is seldom seen in the outlying villages, and his influence over the rest of his circle is merely nominal. The substitution of such a personage by resident local headmen in direct communication with the people is, in the Financial Commissioner's opinion, a move in the right direction and should be persistently kept in view.

Thathameda.

133. The demand and collection of thathameda during the past two years by divisions are given in the following table:—

Division.	DEMAND.		COLLECTIONS.	
	1890-91.	1891-92.	1890-91.	1891-92.
	Rs.	Rs.	Rs.	Rs.
Northern	8,00,795	10,05,938	7,69,547	8,93,165
Central	11,63,289	10,68,251	10,11,880	10,36,688
Southern	17,16,730	17,97,667	16,44,196	14,57,666
Irrawaddy (Upper Burma portion of the Thayetmyo district).	78,280	89,374	78,184	88,991
Eastern	8,60,947	5,08,915	8,37,113	4,85,335
Total	46,20,041	44,70,145	43,40,920	39,64,845

For reasons which will be found in a subsequent paragraph, the demand has decreased (notably in the Eastern division) by Rs. 1,49,896 or 3·24 per cent., and the collections by Rs. 3,76,075 or 8·66 per cent., as compared with the preceding year. Remissions to the extent of Rs. 1,60,483 were granted against Rs. 65,675, being an increase of Rs. 94,808, or nearly one and-a-half times the amount surrendered in 1890-91. The bulk of the remissions were made in Shwebo, Magwe, and the Upper Chindwin districts. In the scarcity-affected districts the taxation was reduced by abatement of the demand calculated on the ascertained deficiency in the staple crops as compared with the yield in ordinary years.

134. The incidence of the thathameda demand per head of the population in each division during the year of report as compared with 1890-91 is given below.

Division.	Population,	1890-91.	1891-92.
		Rs.	Rs.
Northern	743,520	1·08	1·35
Central	670,794	1·73	1·59
Southern	1,098,829	1·56	1·64
Irrawaddy (Thayetmyo)	55,524	1·41	1·61
Eastern	550,283	1·56	0·92
Average	3,118,950	1·48	1·40

The decrease is most perceptible in the Eastern division, where distress was more widespread and acute, and the abatement of the demand had consequently to be larger. The number of households assessed to thathameda is returned at 481,517. The incidence of thathameda demand per household by divisions as compared with 1890-91 is as follows:—

	1890-91.	1891-92
	Rs.	Rs.
Northern	9·14	9·41
Central	9·99	8·55
Southern	9·81	9·92
Irrawaddy (Upper Burma portion of the Thayetmyo district).	9·97	9·96
Eastern	9·11	5·96
Average	9·59	8·81

The incidence appears to be inequitable. Proposals are now before the Chief Commissioner for laying down a uniform procedure in the assessment of the thathameda on the non-agricultural classes and of fixing a land-tax on the agricultural classes in lieu of the existing thathameda.

Revenue on State lands.

135. The demand and collection of revenue from State lands during the past two years are given in the following table :—

Division.	DEMAND.		COLLECTIONS.	
	1890-91.	1891-92.	1890-91.	1891-92.
	Rs.	Rs.	Rs.	Rs.
Northern	2,15,362	3,10,278	1,54,250	2,34,556
Central	75,290	1,16,803	62,284	1,04,129
Southern	62,088	1,43,785	35,881	1,31,560
Irrawaddy (Upper Burma portion of the Thayetmyo district).	...	74	...	74
Eastern	4,10,642	4,28,061	3,99,583	4,01,781
Total	7,63,382	9,99,001	6,51,998	8,72,100

The increase both in demand and collection is general. The only districts of consequence in which there has been a falling off in the demand are Lower Chin-dwin, Minbu, and Yamèthin. All these districts suffered from a scanty rainfall. In the Northern division the increase is to a material extent due to the incorporation of the territory formerly known as Wuntho with the adjoining district of Katha. In the Central division more lands were declared State and brought under assessment, while in the Southern division the fluctuation is due to an alteration in the date on which the kyun (island) tax falls due. In the Eastern division the increase is due partly to extension of cultivation and partly to the enhancement of the plough-tax in the Pyinmana district.

136. The demand on account of miscellaneous revenue comprises receipts from stamps, excise, fisheries, ferries, tribute, water-rate, salt, fines under the Upper Burma Village Regulation, petroleum, jade stone, ruby mines, and other petty items of revenue. The demand and collection of this revenue during the past two years are as follows :—

Division.	DEMAND.		COLLECTIONS.	
	1890-91.	1891-92.	1890-91.	1891-92.
	Rs.	Rs.	Rs.	Rs.
Northern... ..	6,03,908	5,46,318	(a) 5,79,155	(b) 5,21,854
Central	1,46,640	1,65,666	1,35,891	1,46,737
Southern	3,55,788	4,08,423	(c) 3,53,409	(d) 3,94,212
Irrawaddy (Upper Burma portion of the Thayetmyo district).	11,803	4,938	11,062	4,938
Eastern	2,53,456	2,85,506	2,46,105	2,81,259
Total	13,71,595	14,10,851	13,25,622	13,49,000

(a) Excludes Rs. 19,253 excess collections.
(b) Excludes Rs. 31,392 excess collections.

(c) Excludes Rs. 242 excess collections.
(d) Excludes Rs. 316 excess collections.

The increases and decreases under the principal heads of revenue under "Miscellaneous" are shown below.

Heads of revenue.					1890-91.	1891-92.	Increase or decrease.
					Rs.	Rs.	Rs.
(1)	Excise	...	...	...	4,45,591	5,12,450	+ 66,859
(2)	Fishery	...	...	...	2,00,793	2,57,386	+ 56,593
(3)	Petroleum	...	...	...	55,501	80,826	+ 25,325
(4)	Stamps	...	...	...	2,31,109	2,46,729	+ 15,620
(5)	Ferries	...	...	...	38,606	46,669	+ 8,063
(6)	Royalty on lead	...	...	...	821	7,752	+ 6,931
(7)	Steatite	...	...	...	2,808	6,793	+ 3,985
(8)	Interest	...	...	...	4,546	7,895	+ 3,349
(9)	Registration	...	...	...	4,404	5,827	+ 1,423
(10)	Fruit-tree tax	...	...	...	12,950	13,738	+ 788
(11)	Salt	...	...	...	14,480	14,930	+ 450
(12)	Jade stone	...	...	...	55,500	52,500	- 3,000
(13)	Ruby Mines	...	...	...	7,069	2,899	- 4,170
(14)	Fines and forfeitures	...	...	...	9,856	4,531	- 5,325
(15)	Water-rate	...	...	...	98,554	90,577	- 7,977
(16)	Tribute	...	...	...	69,610	24,091	- 45,519
(17)	Fines under the Upper Burma Village Regulation	...	...	...	93,858	36,139	- 57,719

The incidence of the total demand (Rs. 68,79,997) per household assessed to thathameda is Rs. 14.29.

137. Particulars of the revenue included under the head "Miscellaneous" are shown in the subjoined table.

REPORT ON THE REVENUE ADMINISTRATION OF BURMA FOR 1934-35

Division.	Fishery.	Fines under the Upper Burma Village Regulation.	Licence.	Registration.	Fines and forfeitures.	Ferries.	Stamps.	Water-rate.	Rent of land and strand bank dues.	Jade stone.	Rubies.	Durban presents.	Trihnite.	Fees for manufacturing brick and lime.	Petroleum.	Steelite.	Fruit-tree tax.	Royalty on lead.	Minor forest produce.	Thatch.	Interest.	Sale and redemption of land.	Salt.	Miscellaneous.	Total.
Northern	1,33,094	6,680	2,00,070	3,373	914	13,520	84,856	10,553	573	51,500	2,899	307	17,789	71	...	...	...	...	...	...	1,115	140	9,354	6,692	5,46,318
Central	72,241	7,483	31,024	579	...	11,859	31,643	762	21	...	...	...	450	1,444	...	...	1,053	...	...	...	1,023	...	4,265	20	1,55,686
Southern	45,414	12,690	1,58,841	1,043	1,135	21,280	74,360	391	577	...	...	...	692	...	80,826	6,793	...	...	...	...	2,020	...	966	389	4,03,453
Irrawaddy (Upper Burma portion of Thayetmyi district).	599	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	4,042	207	...	11	...	4,040
Eastern	7,040	10,017	1,05,171	702	551	...	51,474	78,868	640	...	...	...	5,186	...	...	...	11,786	7,751	...	...	2,817	2,049	340	218	2,85,396
Total	2,57,986	38,070	4,06,106	5,896	2,600	46,669	2,44,333	90,577	1,811	52,500	2,899	307	24,691	1,515	80,826	6,793	13,738	7,751	4,042	207	7,805	2,189	14,020	9,650	24,20,868

RAINFALL AND HARVEST.

38. It was noted in the report for 1890-91 that almost throughout Upper Burma the rainfall was insufficient and untimely and that the crops were poor. The year 1891-92 was much worse. The comparative statement of rainfall attached to this report shows that in 14 out of the 17 districts of Upper Burma the rainfall was less than last year, and that in every district it was far below the average of preceding years. In the three districts, Mandalay, Shwebo, and Myingyan, where the total rainfall was better than last year, the increase was so slight and the fall was so untimely that the crops benefited nothing.

In that part of Upper Burma coloured blue* in the rainfall map attached which may be called the dry zone, comprising the four districts of the Southern division, two central districts of the Eastern division (Kyauksè is protected by irrigation), Sagaing, and portions of the Lower Chindwin and Ye-u districts of the Central

division, and Shwebo in the Northern division, where the rainfall is always scanty, any diminution or irregularity in the fall is a serious matter and crops suffer severely. In this tract the early rains either failed or fell at such fitful intervals that crop after crop withered. A series of bad harvests in previous years had left a very small stock of food-grains in the hands of the people; this was soon exhausted, and as the unseasonable year advanced it was evident that only an insignificant crop could be expected. Prices rose universally. In many districts agriculturists had been already impoverished by loss of cattle in the previous year and in the year before; and as soon as stocks of grain were exhausted and prices rose, the scarcity of money with which to buy food began to be felt. Many families left their homes in search of employment, others began to sell their cattle to obtain food and seed: for the rain which fell, though too late for the usual sowings, tempted some to hazard a late sowing.

Of the 10 districts included in the above tract only one managed to get through the year without assistance, namely, Pakòkku. In Pakòkku hardy food staples, such as jowar and maize, are largely grown, and a failure of the rice-crop there is not the serious matter which it is in a wholly rice-growing district. In all the other nine districts relief works had to be opened. Large advances were made to enable the agriculturist to hold on to his land and his cattle, and large reductions were made in the assessment of the thathameda.

In the remaining districts of Upper Burma (Kyauksè excepted) the crops, though below the average, were not so bad as in the tract just described. Some of these districts are sparsely inhabited, others are within easy reach of grain-exporting centres and had the means of purchasing; and though it was a bad year for all, no serious anxiety was felt as to their condition. The remarks of District Officers on the rainfall and harvest in those districts where scarcity was most felt are quoted in the appendix.

139. In Mandalay the rainfall, though slightly better than last year, was much below the average, being only half of what it was in 1889; it was also very untimely; the early rains were very scanty, and the heavier falls occurred when the time for the rice-crops was almost past. The maize, sessamum, jowar, and other upland crops were, however, saved: but the yield everywhere was below the average.

The season in Shwebo was very unfortunate and the failure was general. Last year had been considered a bad year and two years of drought in succession caused great distress. Last year the food-supply had been insufficient and grain had to be imported. The people were looking forward hopefully to the next year (1891-92), which, they hoped, would give them a bumper harvest. But no such good fortune came. The drought left the fields hard and dry, and large numbers of families left for Lower Burma. Others sought work on the Mu Valley (State) Railway in the neighbouring Katha district, and for those that remained relief works, chiefly in the shape of roads and minor irrigation projects, had to be started. Up to the end of March Rs. 35,830 had been expended on this account.

Minbu.	Yamèthin.
Magwe.	Sagaing.
Pakòkku.	Lower Chindwin.
Myingyan.	Ye-u.
Meiktila.	Shwebo.

Mandalay.	Bhamo.
Katha.	Upper Chindwin.
Ruby Mines.	Pyinmana.

This was the only district in the Northern division where relief works were opened.

In both the Ruby Mines and Bhamo districts the rainfall was scanty and the harvest was below the average. But both these districts are accustomed to import a great part of their food-grain, and as the population is sparse, very large supplies are not required. But this year larger supplies than usual had to be imported by river and from the neighbouring Shan States. In Katha the rainfall was one-third less than last year and two-thirds less than the year before. The harvest consequently was very poor, but the surplus produce of Wuntho sufficed for ordinary requirements, and when this was exhausted, the railway works in progress in the district enabled the people to earn money sufficient to purchase grain from Mandalay.

140. In the Sagaing district for the last three years the rainfall has been steadily dwindling from 35·37 to 21·28 and to 16·57

Central division.

in the year under report. A timely fall in August, though it could not do the paddy-crop much good, saved the other crops. In the riverine townships of Sagaing and Chaungu, which depend greatly on the overflow of the Irrawaddy to fertilize their lands, the river did not rise as high as usual, consequently the area under paddy was much less, but the other crops, such as gram, peas, and vegetables, were good. In the rest of the district the rice crops were a complete failure. The supply of food-grains was insufficient and relief works had to be opened.

Ye-u had an abnormally small rainfall, namely, 24·36 inches compared with 31·68 in the year before and 41·15 in 1889; consequently there was a general failure of crops throughout the district which is almost entirely paddy-producing. The average outturn for the whole district was barely a 4-anna crop and in parts of the extreme north and south there was hardly any crop at all. Distress was not felt severely until the general failure of crops in Upper Burma affected supplies, and prices rose beyond the means of the labouring population. Then several thousand families emigrated in search of employment to Lower Burma and elsewhere and relief works were opened.

The average rainfall for the past four years in the Lower Chindwin district was 28·35 inches. In the present year it was only 16·92. The early (paddy) crop failed entirely, and except in a few favoured localities the jowar also failed; distress in the Eastern subdivision became acute and relief works had to be opened.

The rainfall was 15 inches below the average in the Upper Chindwin district, but it was sufficient to keep the paddy-crop alive, and taking the district as a whole a 10-anna crop was obtained. This, though not a good outturn, allowed the people to get through the year without the assistance of relief works.

141. Myingyan was one of the three districts in Upper Burma which had a slightly better rainfall than last year, but it came at the

Southern division.

wrong time of the year. The drought in the early part of the season destroyed all hope of a paddy-crop, but the rain that fell from September onwards just saved the millets on which the poorer classes chiefly depend. The failure of the paddy and principal upland crops (sessamum and cotton) threw a large number of cultivators out of work, and with the food-supply exhausted by previous years of scanty harvest, relief works had to be opened.

Pakòkku in the best of years has a scanty and often capricious rainfall. But the people have learnt to adapt their cultivation to the fickle seasons. They do not imperil their existence by depending solely on rice. They grow hardy crops, including maize and millets, which do not require perpetual and heavy rain. The result was that when the failure of the rice-crops elsewhere was driving the people to emigration or to the relief works, here a bumper crop of maize and a fair crop of jowar kept the country from distress. No relief works were necessary and the taxes were collected without difficulty. The lesson taught by the experience of Pakòkku is one which the other districts may well take to heart. Dependence on paddy in the dry zone is fatal.

In Minbu less rain fell than in any year since 1887: consequently the early crops failed generally where there was no irrigation. In the tract irrigated from the Môn the bursting of a bund destroyed the early crop, but the irrigated lands round Salin produced a very fair crop. Further inland in the townships

lying at the foot of the Chin Hills the crops were fair. The second crops, though good, generally were merely bye-crops and could not make up for the failure of the early harvest. Relief works on a small scale had to be opened.

The total rainfall in Magwe was not so markedly below the average as in other districts, but it was untimely. The early rains required to soften the ground for ploughing and planting and to nourish the seedlings failed altogether. The crops were very poor and there was therefore little work for large numbers of cultivators, and numbers had to emigrate in search of employment. As usual, the distress was most felt in those portions of the district where paddy is the sole or principal staple; and relief works had to be opened, which, as in other districts, took the shape of roads and irrigation projects.

142. In the Upper Burma portion of the Thayetmyo district, the inland township of Taingda had sufficient rain and food-crops, but along the river portions of the Minhla and Sinbaungwè townships the crops were poor and the food-supply insufficient. There was a considerable migration to the catch forests of Upper Burma and also to Lower Burma, and the poorer classes had to subsist on roots and herbs mixed with rice. But the crisis passed without any necessity for relief works.

143. The Kyaukse district has had a steadily decreasing rainfall during the past three years, but its system of irrigation renders it secure. The decreased fall affected the unirrigated tracts and gave a smaller supply of water for irrigation purposes, and these causes brought down the outturn of the district, taken as a whole, to rather under the average.

The rainfall in Meiktila for the past four years has been—

						Inches.
1888	...	...	...	...	...	36.55
1889	...	...	...	...	...	32.34
1890	...	...	...	...	...	29.22
1891	...	...	...	...	...	23.71

So that this year the fall was abnormally small, and it was so badly distributed that the early crops failed entirely. The harvests in 1890 had been insufficient and consequently scarcity was felt here earlier than in the other districts of Upper Burma. As early as June emigration began and over 6,000 families (nearly one-sixth of the population) left for Lower Burma. Many of those that were left were driven to sell their cattle to obtain food and seed for a last attempt to raise a crop. But each shower was succeeded by a period of drought, and repeated sowings failed until both seed-grain and food-stock had been used up. Money was then advanced to agriculturists to buy seed, and the last sowings made with this aid, favoured by a propitious fall of rain in November, matured into a harvest that kept many from distress and also provided work for others. Numbers of independent agriculturists had to part with their cattle and some even with their land, but timely advances saved the majority. Had these been compelled to sell their stock the prospect would have been a very gloomy one, and nothing would have been left for them but emigration or a prolonged dependence on relief works. In addition to extensive relief works very large reductions in the thathameda were necessary, and the burdens on the people were so lightened that the depopulation which was imminent was prevented.

The Yamèthin district shared the misfortunes of Meiktila, and relief works, chiefly irrigation projects, were opened. In Pyinmana the rainfall was considerably below the average, and except in the portions irrigated from hill-streams the crops were poor. But the district is on the line of railway in direct communication with some of the richest tracts of Lower Burma. It depends also largely on timber and no anxiety was felt on its account.

PUBLIC HEALTH.

144. There was no outbreak of any epidemic disease, and nowhere did the public health suffer seriously on account of the prevailing scarcity.

In the Northern division, except slight smallpox in one circle of the Ruby Mines district and a few cases in the early part of the year in the Katha district, the public health was good.

Northern division.

The Ye-u district enjoyed exceptionally good health, but in the other three districts of the Central division there was some cholera. It appeared in the Upper Chindwin district on the return of the troops from the Manipur expedition.

Central division.

There were also a few cases of cholera in the towns of Pakòkku, Salin, and Sinbyugyun in the Southern division, but in the rest of this division the year was a very healthy one.

Southern division.

In the Eastern division there was no abnormal mortality, but there were 75 fatal cases of smallpox in the Pyawbwè township of the Yamèthin district.

Eastern division.

CATTLE.

145. Foot-and-mouth disease still lingered in the Shwèbo, Bhamo, and Ruby Mines districts, but it was not of such a virulent type as that reported last year. There was no disease in the other districts. Mandalay and Ruby Mines still report the supply of plough-cattle as insufficient, and in the former district prices continue to rule high.

Northern division.

146. Although last year's epidemic had not quite disappeared, disease was merely nominal and everywhere cattle are reported to be increasing. The Lower Chindwin, though reported free from disease last year, really had a death-rate of 1.9 per cent; this year the rate was 1.2 per cent. The Sagaing district alone reports that the stock of plough-cattle is insufficient, but it is not so much that more cattle are required as that the stock should be more evenly distributed. The district breeds cattle and largely exports them.

Central division.

147. There was a marked improvement in the health of cattle, there being no serious outbreak of disease in any district, though the Gangaw and Pauk subdivisions of the Pakòkku district still suffered to some extent from a continuation of last year's plague and prices still rule high. Throughout the division cattle are reported to be increasing and to be sufficient for the wants of the people.

Southern division.

148. In Yamèthin and Pinyinmana there was some foot-and-mouth disease. In the other two districts no deaths are reported from cattle-disease. The supply is reported to be insufficient in the Meiktila district, as, when scarcity was first felt in the district, large numbers of cattle were sold to obtain food and seed. It is also reported from Pinyinmana that the supply is insufficient for the requirements of a favourable season.

Eastern division.

A few more years freedom from epidemic disease will largely increase the herds. It is of enormous importance that the stocks of cattle should grow; cultivation is still very backward. The hope of Upper Burma is in a largely expanding cultivation, and without large and growing stocks of plough oxen and buffaloes such a result is impossible.

149. During the year a Bill to compel segregation of diseased cattle and adoption of other preventive measures was drafted by the Financial Commissioner and circulated. The consensus of opinion both among officials and the people is very remarkable. It is universally admitted that legislation is necessary, and the people have testified in great numbers to their approval of the proposed measure. Mr. Smeaton requested Deputy Commissioners to explain the Bill to cultivators and to distribute a vernacular edition to villagers. The result has been a miniature "plébiscite" in favour of the Bill.

Cattle Diseases Bill.

PRICES.

150. Owing to the complete failure of the early (wet weather) crops and the poor outturn of the later crops, the prices of the principal staples of food and commerce rose considerably throughout Upper Burma. Attached is a comparative statement showing the prices during the year and in the previous year. During the period of acute scarcity prices rose very much higher, but in the statement the average of the prices ruling during the year are quoted.

Comparative statement of prices.

District.		PRICES PER 100 9-GALLON BASKETS.												PRICES PER 100 VISS.					
		Rice.		Millet.		Maize.		Pulses.		Oil-seeds.		Wheat.		Gram.		Cotton.		Salt.	
		1890.	1891.	1890.	1891.	1890.	1891.	1890.	1891.	1890.	1891.	1890.	1891.	1890.	1891.	1890.	1891.	1890.	1891.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs. A.	Rs. A.	Rs. A.	Rs. A. P.
Eastern Southern Central Northern division. division. division.	Mandalay	293	392	...	...	85	180	130	170	100	390	250	290	147	200	150 0(c)	150 0(c)	10 0	10 0 0
	Bhamo	260	300	...	...	...	...	...	...	375	375	...	...	...	...	...	...	18 0	18 0 0
	Katha	200	400	...	...	...	...	...	...	...	...	...	...	...	...	...	...	15 0(d)	15 0 0(d)
	Shwebo	225	366	56	76	...	...	150	180	300	319	...	...	...	...	25 0	24 0	8 8	8 10 0
	Ruby Mines	566	600	200	200	200	200	200	200	...	...	...	...	...	...	250 0(c)	250 0(c)	32 8	32 8 0
	Ye-u	287	368	...	...	312	300	150	264	350	348	350	300	355	210	12 8	25 0	22 0	9 2 8
	Sagaing	270	350	75	100	5(a)	5(a)	150	180	300	250	200	250	190	170	16 0	25 0	10 0	5 0 0
	Lower Chindwin	237	444	65	108	...	...	98	146	364	362	206	197	263	160	...	...	12 8	15 0 0
	Upper Chindwin	298	478	...	...	...	...	175	300	400	500	...	...	...	...	55 0	30 0	30 0	15 0 0
	Myingyan	300	400	80	180	...	...	...	...	350	400	...	...	...	...	...	...	8 0	...
	Pakokku	270	400	100	125	60	90	200	180	350	450	200	200	200	200	25 0	25 0	11 8	11 8 0
	Minbu	280	400	50	110	75	104	220	220	340	382	...	...	170	255	15 0	16 0	12 8	13 0 0
	Magwe	225	400	95	100	95	125	160	160	360	400	...	...	...	...	15 8	17 0	12 8	11 0 0
	Kyaukse	235	370	200	200	38(b)	...	190	200	347	400	250	250	...	...	...	...	12 0	12 0 0
	Meiktila	350	427	100	110	100	178	...	...	250	416	...	...	...	...	25 0	20 0	18 0	13 0 0
	Yamethin	240	450	130	130	30	136	154	154	250	370	...	...	...	...	...	...	12 0	12 0 0
	Pvinmana	225	375	...	...	50	100	200	200	250	350	400	400	...	...	16 0	16 0	9 6	12 8 0

(a) Per 1,000 cobs.

(b) Only raised for home consumption.

(c) Cleaned cotton.

(d) Locally manufactured salt; imported salt sold at Rs. 13.

151. In Mandalay the average price of rice is given as Rs. 392 per 100 baskets, *i.e.*, 34 per cent. higher than that of last year, but rice was retailed at Rs. 4-8-0 and even Rs. 5 per basket. In Shwebo it rose 63 per cent. higher than last year. The local stock was soon exhausted and grain had to be imported in considerable quantities. In Katha, though the harvest was bad, with the aid of the surplus produce of Wuntho the supply was sufficient for ordinary requirements, but grain had to be imported for the labourers attracted to the railway works and the price of rice doubled.

The price of rice did not rise so much in the Bhamo and Ruby Mines districts, as they are always accustomed to import rice by river and from the neighbouring Shan States, and the population is sparse. In the Ruby Mines district the price is always high, but during the year in the hilly part of the district it averaged Rs. 825 per 100 baskets. Millets show very little change as the crop is small. Oil-seeds rose from Rs. 100 to Rs. 390 in Mandalay, but were stationary elsewhere. Throughout the division salt sold at the same price as last year.

152. There was a marked fall in this division in the price of salt. Owing to the smaller outturn of cotton in Sagaing and Ye-u the price doubled in the latter and increased by over 50 per cent. in the former district. The great fall in price in the Upper Chindwin is not explained, and the figures given are probably incorrect. Except in the Upper Chindwin district, the average price of oil-seeds was slightly lower than in the previous year. Though the outturn of pulses was larger than usual, prices advanced in sympathy with the high prices of rice and other food-grains. The average price of rice in the four districts together rose from Rs. 270 to Rs. 420, or a rise of 55 per cent. All districts shared in the rise, but notably the Lower Chindwin, where the advance was 87 per cent. Owing to the failure of the crops rice had to be imported from Lower Burma. In Ye-u and Sagaing, which are on the line of the Mu Valley Railway, the average price of rice rose only about 29 per cent., although at times it advanced much higher.

153. In each of the four districts of this division rice rose to Rs. 400 per 100 baskets. With the failure of the early rains on which this crop depends, supplies were held up with the expectation of a rise in the market, and this of itself caused an artificial inflation, which continued as the unseasonable year advanced. The price of other food-grains and of oil-seeds similarly rose, but pulses remained almost stationary. Cotton showed very little change except in Myingyan, where cleaned cotton rose 33 per cent. and uncleaned 20 per cent. Salt showed a slight advance in the Minbu district, and a slight fall in the Magwe district.

154. The advance in the average price of rice was highest in the Yamèthin district, being 87 per cent. more than last year. It is not quite clear why the average price of rice in Meiktila, a district further north along the railway and having many remote tracts, should have been less, or why the advance in price should not have been at least as great as in Yamèthin. Millets and pulses remained stationary, but maize and oil-seeds advanced in all districts, the rate of advance on account of maize being again highest in the Yamèthin district. Salt is shown as having risen in the Pyinmana district from Rs. 9-6-0 to Rs. 12-8-0 for 100 viss, while it remained at Rs. 12 in Yamèthin and Kyauksè, which are further north along the railway. This rise has not been explained. Owing to large importations from Lower Burma the price in Meiktila fell from Rs. 18 to Rs. 13. The fluctuations in market value of salt are hard to explain, except on the assumption (which is probably correct), that large stocks in the interior are not kept, and that therefore the market is very sensitive.

The cotton crop in Meiktila was exceptionally small, yet the price fell from Rs. 25 to Rs. 20. This was due to the cotton-brokers not having made advances as usual to cultivators, who were, therefore, unable to afford to wait for a rise in the market and were obliged to sell at a loss.

THATHAMEDA.

155. The demand on account of thathameda for the past three years has been—

					Rs.
1888-89	...	...	...	...	32,41,920
1889-90	...	...	...	...	39,12,871
1890-91	...	...	...	...	46,20,041

which shows a gradual increase from year to year.

This year the demand amounted to Rs. 44,70,145, a decrease of Rs. 1,49,896 or 3·24 per cent. as compared with last year.

The principal features of the thathameda tax system have been fully described in former reports. Since the factors of assessment are the "household" and the rate each has to pay, and since in most districts the maximum rate of assessment is now being levied, any increase in the thathameda denotes an increase in the number of taxable households. But a decrease would not necessarily mean a decrease in the population, for it may be necessary, on account of circumstances which temporarily impoverish the people, such as the disturbed state of a tract, loss of cattle by disease, and bad harvests, to abate the rate. The thathameda depends then on the state of the population, and may be taken as a fair measure of the prosperity or otherwise of the people. In the present year there has been no decrease in the number of taxable households. Although on account of scarcity a considerable number of families from the affected tracts of the Northern, Eastern, and Southern divisions emigrated to Lower Burma, the total number of taxable families was 507,299 as against 481,517 last year, an increase of 25,782 or 5·35 per cent. Ordinarily, the demand should have increased in the same proportion, and the demand for the year should have been over Rs. 49,00,000. But in the scarcity-affected districts of the Central and Eastern divisions it was necessary to considerably reduce the rates of assessment. The reductions amounted to—

					Rs.
Central division.	Ye-u	...	...	...	1,20,666
	Sagaing	...	...	...	28,431
	Lower Chindwin	...	...	...	95,474
					2,44,571
Eastern division.	Meiktila	...	...	...	1,35,352
	Yamethin	...	...	...	1,14,827
					2,50,179
Grand Total					4,94,750

In the Southern division also in some cases, notably in Myingyan, rates were reduced, so that the original demand for 1891-92 fell by about Rs. 5,00,000.

The demand arranged in order of importance by divisions is as follows :—

(1) Southern division, including Upper Burma portion of Thayetmyo district	42'21	} of entire demand of province.
(2) Central division	...	...	23'90
(3) Northern division	...	...	22'50
(4) Eastern division	...	...	11'39

Last year the Eastern division was third and the Northern last.

The total amount for realization during the year, including Rs. 2,14,950 arrears of previous years, was Rs. 46,85,095. Of this sum Rs. 41,41,763 or 88·27 per cent. were collected, Rs. 2,03,101 or 4·33 were remitted, and Rs. 3,46,871 or 7·40 remained outstanding at the end of the year. But of these collections Rs. 6,640 are on account of supplementary assessments and excess collections. The corresponding percentages for the previous year are 93·58 (realized), 1·96 (remitted), and 4·46 (outstanding). This shows a decreased proportion in collections and an increase in remissions and outstanding. The larger remissions were rendered necessary on account of the very bad season. The large outstandings at the close of the year are due to two causes :

- (i) The postponing of the time for collecting the demand from November to February owing to (a) the failure of the early crops which necessitated delay till the later crop had been reaped, (b) the pre.

vailing scarcity which required a revision of rates based on the outturn of the year's crops to suit the altered conditions. This necessarily took time and many of the revised assessment-rolls were not ready until March.

- (ii) The original rolls were made at the usual time *i.e.*, in September, but before the collection commenced in February, several families, impelled by scarcity, had migrated either to other districts or to Lower Burma.

Of the large balance of Rs. 1,35,712 shown as outstanding against Myingyan, a sum of Rs. 1,08,772 has had to be remitted consequent on abatement of the rates of assessment. This brings the net total thathameda outstandings down to Rs. 2,38,099, and this sum is now in course of collection.

Northern Division.

156. In Mandalay the increase of Rs. 15,534 or 6·0 per cent. in the demand was largely contributed by the Amarapura township and is due, it is explained, to the thugyis having submitted more complete rolls as they knew the results of the census were available to detect omissions made by them. The collections also were better than last year, the outstandings at the end of the year being only Rs. 832 or 0·3 of the demand against Rs. 2,250 or 0·87 outstanding last year. The demand in Shwebo was Rs. 2,96,776 as compared with Rs. 2,84,863 last year, an increase of Rs. 11,913, of which Rs. 6,992 were due to two circles having been transferred to Shwebo from the Katha district. But Rs. 73,732 of this demand had to be remitted on account of families that had been obliged to leave their villages and on account of the scarcity. So the net demand was really Rs. 2,23,044. The balance outstanding is Rs. 19,061, and the Deputy Commissioner considers Rs. 8,006 of it to be irrecoverable. It is probable that as things settle down into their normal condition many families will return to the district. The Ruby Mines showed an increased demand of Rs. 4,079. The collections were promptly made, and of the outstanding of Rs. 981, Rs. 428 have since been collected. The demand in the Katha district increased by Rs. 1,59,577. Of this increase Rs. 1,51,370 is due to the addition of the Wuntho State to the district. The outstandings are Rs. 16,193, but it is anticipated that all but Rs. 1,800 of this will be collected. It is satisfactory to note that the revenue from Wuntho was paid in promptly. In Bhamo the demand rose from Rs. 80,060 to Rs. 94,100, due to more efficient checking and to immigration from Katha and Momeit. The collections were promptly made, the outstandings being Rs. 841, of which Rs. 390 have since been collected.

Central Division.

157. The Central division shows a decrease in demand of Rs. 95,038 or 8·2 per cent., but, as has been already explained, the original demand for the year had to be abated by Rs. 2,44,571 in three out of the four districts of the division. The total number of assessed families rose from 116,471 to 124,939. The increase is common to all districts, except Ye-u, but is most noticeable in the Upper Chindwin. Of the total amount, Rs. 11,73,394, to be realized, including Rs. 1,05,143 outstandings from last year, Rs. 20,700 only remained uncollected at the end of the year, *i.e.*, the total collections were Rs. 99,299 better than in the year before. Of the amount outstanding about half has since been collected. In 1890-91 forty-four thousand and fifty-four families were assessed, and in the year of report the number rose to 47,817. The increase is due to the return of former inhabitants as the country became pacified, also to more careful checking. Owing to scarcity the original demand had to be reduced by Rs. 28,431, but even then the revised demand was Rs. 12,959 better than that of last year. Of this demand *plus* Rs. 42,108 outstanding from last year (of which Rs. 9,373 were remitted), all but Rs. 243 had been collected by the close of the year. There was a slight decrease in the numbers of families

assessed in the Ye-u district, the numbers being 17,710 this year against 17,732 in the year before. This was due to the large exodus from the district on account of the scarcity. For the

Ye-u.

same reason a large abatement of Rs. 1,20,666 had to be made in the original demand. The total collections were Rs. 72,200, which included a small outstanding from the previous year. Of the Rs. 6,639 outstanding on the 31st March Rs. 4,688 were collected in April. In the Lower Chindwin the taxable families were

Lower Chindwin.

36,886 in number compared with 36,799 in the previous year. But of the original demand of Rs. 4,08,202 Rs. 95,474 had to be remitted on account of the scarcity in the district. This brought the demand down to Rs. 3,12,728 as compared with Rs. 3,68,182 in the year before. The total collections during the year amounted to Rs. 3,08,930, which included Rs. 799 excess collections and Rs. 3,392 on account of last year's outstanding. This latter amounted to Rs. 8,719, so that with the above collection and Rs. 5,327, which were remitted, it has all been accounted for. The outstandings on the 31st March amounted to Rs. 7,989. In the Upper

Upper Chindwin.

Chindwin the number of assessed families increased from 17,886 to 22,526 and the demand from Rs. 1,77,241 to Rs. 2,23,384, an increase of Rs. 46,143. Of this the annexation of the Kalè State accounts for Rs. 26,200; the rest is due to more careful renumeration. This was the only district in the Central division in which no reduction in the demand was necessary. The outstandings at the end of the year were only Rs. 3,775 as compared with Rs. 53,552 last year, but of last year's outstandings Rs. 2,054 still remain to be collected.

Southern Division.

158. The total number of assessable families was 181,164 against 175,065 last year, and the demand was Rs. 17,97,667 against Rs. 17,16,730 last year, an increase of Rs. 80,937. The total collections were Rs. 15,15,647, being made up of Rs. 14,57,666 on account of this year's demand and Rs. 57,981 on account of last year's outstandings. Three of the four districts of this division were affected by scarcity, and, for the reasons already given, collections were delayed and therefore the outstandings at the end of the year were very large. They amounted to Rs. 2,67,720. Of this sum Rs. 1,08,772 have been remitted in the Myingyan district by way of abatement of the original demand, leaving Rs. 1,58,948 to be collected. In Myingyan 43,361 households were assessed against

Myingyan.

45,178 in the year before. The decrease is due to the rolls having been made when scarcity was beginning to be felt in the district and considerable numbers had left their villages in search of employment. The demand was Rs. 4,23,129, but of this Rs. 1,08,772 have been remitted in abatement of the assessment, leaving a sum of Rs. 3,14,357 to be collected. Of this sum Rs. 26,940 were still outstanding at the end of the year. Of last year's outstanding of Rs. 2,986 Rs. 2,239 were collected and Rs. 747 remitted. The increase in the number of assessed families

Pakòkku.

in Pakòkku was 7,525 and in the demand Rs. 72,820 or nearly 14 per cent. This is due to the transfer of five circles from the Minbu district, to more care being taken in the preparation of the rolls, and to more minute checking. The total sum for realization, including Rs. 47,276 outstanding from last year, was Rs. 6,52,446, and of this sum only Rs. 11,831 or 1.81 per cent. of the demand were outstanding on the 31st March. Of the last named amount only Rs. 2,916 are really outstanding, as the balance Rs. 8,915 is to be remitted on account of double assessments, deaths, absconders, and scarcity. Last year's demand in Minbu decreased by Rs. 6,520,

Minbu.

but five circles producing Rs. 20,640 were transferred to the Pakòkku district, so that the demand should this year have shown an increase of Rs. 14,120 or 3.6 per cent., and this too in spite of the scarcity under pressure of which numbers migrated in search of employment. Minbu was one of the scarcity-affected districts, and, for reasons already described, the outstandings on the 31st March were Rs. 36,252, but of this Rs. 9,099 have been remitted and Rs. 19,264 have since been collected. The

demand in Magwe was Rs. 3,87,666 against Rs. 3,67,210 in the year before, being an increase of Rs. 20,456 or 5·6 per cent., while the increase in the number of assessed families was only 2·5 per cent. This was due to an increase in the rates of assessment. But as the year advanced and scarcity began to be felt the rates had to be reduced. The demand was thus reduced by Rs. 72,281, so that the net demand was Rs. 3,15,385. The collections amounted to Rs. 2,43,697 and included Rs. 12,237 on account of previous years' arrears. The balance outstanding at the close of the year was Rs. 83,925, and Rs. 17,137 of this is noted as doubtful and probably irrecoverable.

159. In the Upper Burma portion of this district the demand increased by Rs. 11,094. The whole of the demand except Rs. 383, which were remitted, was collected before the close of the year. The increase is explained as being due to the return of former inhabitants now that the district is quiet, but it is doubtful whether there was a large increase in the population as it is known that there was much emigration to the catch forests of Upper Burma and also to Lower Burma.

Eastern Division.

160. The demand in the Eastern division fell from Rs. 8,60,947 to Rs. 5,08,915, due chiefly to the large reductions, amounting to over Rs. 2,50,000, allowed in the Meiktila and Yamèthin districts on account of scarcity, also to the large migration from these two districts, the number of assessable families in them having decreased from 61,103 in 1890-91 to 50,006 in the present year, and this decrease in the number accounts for a decrease of over one lakh in revenue. Besides these reductions only a small sum of Rs. 37 was remitted; this was in the Pyinmana district. The collections amounted to Rs. 4,97,520, including Rs. 9,185 on account of previous years' arrears, and the outstandings were Rs. 20,543 or 3·97 of the total sum to be realized during the year. The demand in Kyauksè shows an improvement of Rs. 11,048 or about 7 per cent. on that of the previous year. The assessable families also increased from 24,421 to 26,406.

This increase is due to the immigration from the scarcity-affected tracts of Shwebo, Sagaing, and Meiktila. There were no remissions, and Kyauksè is the only district in Upper Burma where there were no outstandings. The first demand in Meiktila had to be reduced from Rs. 2,37,130 to Rs. 1,01,778 owing to scarcity. The demand last year was Rs. 3,23,890. The net demand this year thus shows a decrease of Rs. 2,22,112 or 69 per cent. The number of assessable families also fell from 32,389 to 23,713, a decrease of 8,676. Emigration accounts for 6,092 families, and special exemptions on account of poverty for the rest. The collections amounted to Rs. 97,864 as compared with Rs. 3,07,856 last year. The outstandings were Rs. 3,914, which were collected in April. Of previous year's outstanding amounting to Rs. 7,267, Rs. 2,447 were remitted and the remainder collected. Rupees 3,047 were collected in excess on account of these outstandings after remissions had been granted. In Yamèthin the demand was Rs. 1,45,818 assessed on 26,293 households against Rs. 2,84,681 on 28,714 households last year, being an incidence of Rs. 5-8-9 per household compared with Rs. 9-14-8 in 1890-91, the full rates having to be reduced owing to scarcity. The decrease in the number of households was due to emigration to Pyinmana and Lower Burma in search of employment. The outstandings amounted to Rs. 10,427, and were due to several assessments having been made in April and to lateness in commencing the collections. There is a slight decrease in the number of assessed families due to emigration in search of employment; for although Pyinmana did not suffer so much as Yamèthin and Meiktila, the crops were poor and there was some scarcity. This also rendered the collecting of revenue more difficult, and Rs. 6,202 or 6·92 per cent. of the gross demand of Rs. 89,624 were outstanding at the close of the year.

STATE LANDS.

161. In most districts the revenue from State lands is a share of the out-turn, varying in different districts from one-third to one-twentieth of the gross produce. Yet in spite of the general bad harvests in Upper Burma last year the demand rose from Rs. 7,63,382 to Rs. 9,99,001. The increase is due to fresh areas having been declared State land during the year, also to more land having been brought under cultivation, and to more accurate assessment. Excluding the Southern division the increase is shared by all districts except Ye-u (where the revenue is insignificant), Lower Chindwin, and Yamèthin. The increase is most marked in the Katha district, where the addition of the Wuntho State lands raised the demand from Rs. 25,280 to Rs. 89,021; in the Sagaing district the demand rose about 53 per cent., due to more cultivable lands having been declared State.

In the Southern division, as explained last year, the fluctuations in the demand are due to alteration of the date on which the tax on island lands falls due. Formerly this tax was collected before the harvest on these lands was gathered, but now it has been settled to collect the tax in May after the harvest, so that the produce of one season becomes due in the following financial year.

In Pakòkku and Magwe this rule came into force last year, and both districts show an island cultivation tax due from the crops of last season, while last year they showed no demand under this head. In Minbu the change came into effect this year, so that the demand of 1890-91 includes the kyun tax of that year, but the tax due on the crops of the agricultural year 1891-92 has not been shown in the demand for the official year 1891-92. It will appear in the demand for next year. In Myingyan there are two sets of island lands, and the change in the date of collection has been effected in only one of the two, so that this year's demand shows island tax on one set, but not on the other, and last year it showed the tax on the latter and not on the former.

The collections on account of current demand during the year amounted to Rs. 8,72,100 against Rs. 6,51,998 last year. Rupees 1,14,313 of last year's outstandings (Rs. 1,17,514) were collected; the remainder Rs. 3,201 was remitted. The outstandings at the end of the year were Rs. 1,19,777 against Rs. 1,09,616 in the previous year. About half of these outstandings have since been collected.

In almost all districts registers of State lands have been opened and steps are being taken to have these lands correctly measured. The Cadastral survey is in progress and as it progresses the registers will be completed.

162. Mandalay showed an increase in demand of Rs. 23,417 or 14.39 per cent. There was a very slight increase under the head of nemyè lands, and a slight decrease under garden and mayin lands, but kaukkyi increased from Rs. 92,886 to Rs. 1,18,236. The collections improved to Rs. 1,68,249 as against Rs. 1,63,172 last year. Of last year's outstanding of Rs. 30,467, Rs. 29,933 were collected and the rest remitted. The outstandings on the 31st March were Rs. 47,817, but of this all but Rs. 945 had been collected before the close of the agricultural year. The next district in order of importance in this division is Katha, the whole of the land in which has been declared State. Owing to the addition of the Wuntho State to this district the demand rose from Rs. 25,280 to Rs. 89,021. No collections were made last year on account of the Wuntho disturbances, but during the year Rs. 95,729 (including arrears of last year) were collected; the remissions were Rs. 745, leaving a balance of Rs. 23,076 outstanding, of which it is anticipated Rs. 20,576 will be realized. The demand due from the Wuntho portion of the district was Rs. 65,170; this with a thathameda demand of Rs. 1,51,370 makes a total demand from Wuntho of Rs. 2,16,540. When the State was under its own Sawbwa it paid half a lakh as tribute. In Wuntho 25 per cent. of the gross produce is the State rent; in the rest of the district 20 per cent. in kaukkyi and 10 per cent. in mayin is taken. Bhamo comes next with a demand of Rs. 18,386, being 50 per cent. better than last year, but Rs. 2,221 were erroneously assessed, so that the actual increase is only Rs. 3,923 or 32 per cent. The whole of the demand but Rs. 415 was collected during the year. There are in all 6,610,86

163. The large increase in Sagaing has already been explained; 2,715 acres were declared State during the year. The out-standings at the end of the year were Rs. 6,615 as compared with Rs. 12,873 last year. Thus the total collections during the year were Rs. 1,08,948 against Rs. 57,379 last year. The decrease in the Lower Chindwin has already been alluded to, and is due to the failure of the kaukkyi paddy crops. An area of 177 acres was declared State land during the year. The total area of State lands is 4,537 acres. The Upper Chindwin demand rose from Rs. 2,976 to Rs. 11,015, owing chiefly to a considerable area of kaukkyi land in Kindat being brought under assessment for the first time.

In the Thayetmyo district 603 acres were declared "State" during the year, making the total area of State lands about 1,220 acres. But as the greater portion of this area consists of "thugyisa" and village communal lands, which have not at present been made subject to assessment, the rent from State lands was only Rs. 74.

165. The demand for the Eastern division was Rs. 4,28,061 as against Rs. 4,10,642. The total outstandings are Rs. 21,186, of which Rs. 14,099 is on account of the plough-tax Eastern division. in the Pyinmana district, where, owing to drought, the crops failed on large areas. The areas of State lands are as below.

District.	Declared State during the year.	Total area up to date.
	Acres.	Acres.
Kyaukse	18	86,591
Meiktila	5,274	29,306
Yamethin	7	3,945
Pyinmana	190	361
Total	5,489	120,203

Last year the total area of State land in the Kyaukse district was shown as 314,050 acres, but in the statement given above only the actual area under cultivation is shown. The demand in Kyaukse increased by Rs. 14,804 owing to increase of cultivation due to better irrigation. The district has been regularly settled, but the revised rates have not yet been sanctioned. In Meiktila the increase in demand was Rs. 3,914; the collections rose from Rs. 4,059 to Rs. 12,873, and including Rs. 9,692 on account of last year's outstandings amounted in all to Rs. 22,565. Of the outstanding of Rs. 4,874 on the 31st March Rs. 4,604 have been collected since. The decrease in the Yamèthin district has been explained. In Pyinmana the increase is due to doubling the rate of the plough-tax, but the outstandings are large and the reason for this has been stated.

FISHERIES.

166. The following table shows the collections on account of fisheries:—

District.	1890-91.	1891-92.	Increase or decrease.	Remissions.	Balance due on 31st March 1892.
	Rs.	Rs.	Rs.	Rs.	Rs.
Mandalay	58,806	73,895	+ 15,089	305	1,745
Bhamo	9,865	12,174	+ 2,309	...	...
Katha	37,307	41,480	+ 4,173	...	200
Shwebo	3,815	3,678	— 137	...	336*
Ruby Mines	1,035	865	— 170	...	...
Total Northern division ...	1,10,828	1,32,092	+ 21,264	305	2,281
Sagaing	34,580	58,825	+ 24,245	1,170	14,216
Ye-u	576	772	+ 196	...	...
Lower Chindwin	8,299	6,366	— 1,933	1,060	...
Upper Chindwin	3,449	6,278	+ 2,829	...	...
Total Central division ...	46,904	72,241	+ 25,337	2,230	14,216
Myingyan	5,780	12,247	+ 6,467	2,588	...
Pakòkku	6,880	6,855	— 25	...	...
Minbu	19,140	22,058	+ 3,518	...	8,070
Magwe	3,009	1,994	— 1,015	...	...
Total Southern division ...	34,809	43,754	+ 8,945	2,588	8,070
Thayetmyo	2,060	599	— 1,461	...	...
Kyaukse	3,557	4,330	+ 773	1,285	...
Meiktila ... ..	...	...	...	...	...
Yamèthin ... ..	...	...	...	...	...
Pyinmana	2,635	2,710	+ 75	...	...
Total Eastern division ...	6,192	7,040	+ 848	1,285	...
Total Upper Burma ...	2,00,793	2,55,726	+ 54,933	6,408	24,567

* Remission applied for as owing to drought four fisheries could not be worked.

The total revenue derived from fisheries increased from Rs. 2,00,793 to Rs. 2,55,726. Owing to the very successful season last year the competition for leases was brisk, and the total original demand showed a considerable increase on that of the previous year. But the season of 1891-92 was unfavourable; most of the fisheries are backwaters of the Irrawaddy, and during the present year the river did not rise sufficiently high to fill some of the fisheries; some indeed remained quite dry, and Rs. 6,408 in all had to be remitted. The net revenue was therefore Rs. 2,49,318. For the same reason the outstandings were also large (Rs. 24,567), but the greater portion of this sum has since been collected. It is probable that further remissions will have to be made.

167. The Northern division shows an increase of Rs. 21,264, of which the Mandalay district contributed Rs. 15,089. Rupees 305 were remitted and the balance of Rs. 1,745 out-

Northern division.

standing on the 31st March has since been collected. The district that shows the next largest increase is Katha, where the revenue increased by Rs. 4,173. It is explained that this is due more to the peaceful state of the district and more money passing hands than to competition or to an increase in the number of fisheries. Rupees 200 outstanding are in course of collection. Bhamo showed an increase of Rs. 2,309, due to the sale of new fisheries and larger receipts from the Kamaing fishery. There were no remissions and no arrears. In Shwebo and the Ruby Mines districts there was a slight decrease; Rs. 336 are still uncollected in the former district, and this sum will probably have to be remitted as four fisheries could not be worked.

168. The improvement of the fishery revenue in this division is due almost altogether to the Sagaing district, where there was an increase of Rs. 24,245 caused by breaking up into smaller fisheries several that had been lumped together and in selling them on the spot to villagers able to work them. In this district Rs. 1,170 were remitted and Rs. 14,216 were outstanding, of which sum Rs. 2,867 have since been collected. As the river did not rise to its usual height many of the fisheries did not receive a sufficient quantity of water to allow of profitable working. The decrease in the Lower Chindwin is due chiefly to the transfer of a large fishery to Sagaing. Rupees 1,060 had to be remitted in this district. The Ye-u fisheries, 15 in number, sold for Rs. 772, being a slight increase of Rs. 196 over last year. The increase of Rs. 2,829 in the Upper Chindwin is due to the subdivision of fisheries. The whole of the demand was collected.

169. In this division Myingyan and Minbu show an increase, but Pakòkku a slight and Magwe a considerable decrease. The decrease in Magwe is due to the fisheries having been sold after the rains when it was manifest that the fisheries, which are dependent on the rise in the river, were comparatively value less. Rupees 2,588 were remitted in the Myingyan district. Of the Rs. 8,070 outstanding from the Minbu district Rs. 7,204 have since been collected.

170. There are altogether 27 small fisheries in the Eastern division. These realized Rs. 848 more than last year, but Rs. 1,285 had to be remitted, so the actual sum realized was Rs. 437 less than last year.

MISCELLANEOUS REVENUE.

171. The demand under this head was Rs. 90,577 against Rs. 98,554 last year. The districts in which this tax is collected are—

		1890-91.	1891-92.	Balance on 31st March 1891.
Irrigation-tax.		Rs.	Rs.	Rs.
Mandalay	...	7,660	5,723	456
Shwebo	...	* 4,682	4,830	3,703
Sagaing	...	797	762	374
Magwe	...	...	394	...
Kyaukse	...	68,235	69,485	...
Meiktila	...	6,776	5,332	927
Yamèthin	...	10,404	4,051	41
Total	...	98,554	90,577	5,501

* Revised figures.

The collections amounted to Rs. 84,032 as against Rs. 85,277 last year. The decrease is due to drought, in consequence of which less water was available for irrigation. No explanation is offered to account for the large outstandings in the Shwebo district.

172. In Mandalay the revenue from irrigation-tax is collected from the fields watered by the Shwetachaung canal and the Nanda and Aungbinlè lakes. In the year of report, owing to the dearth of water, the Aungbinlè lake was not used for irrigation purposes. The area watered by the Shwetachaung canal and the Nanda lake amounted to 1,531 acres. The water-rate assessed and collected amounted to Rs. 5,723.

of which Rs. 752 had eventually to be remitted as it was discovered that the assessment had been incorrectly made on private unirrigated land. The weir by which the Shwetachaung is fed was repaired during the year at a cost of Rs. 931. The Public Works Department is now engaged in preparing a scheme for a weir to supply the Shwetachaung, by which it is expected that some 70,000 acres will be rendered fit for cultivation. Three tanks in this district were repaired at a cost of Rs. 1,337 and one was constructed at a cost of Rs. 1,700. The scarcity and consequent distress which prevailed in the Shwebo district enabled the district authorities to restore several irrigation projects which had been allowed to fall into disrepair. Funds for this purpose were provided, and the projects were carried out as relief works under the supervision of local officers. Rupees 34,636 were expended. Receipts from irrigation-tax were better than in the previous year by Rs. 148, but a large sum (Rs. 3,703) remained outstanding at the close of the year, as the people were unable to meet the demand with promptitude. Colonel Home, the Inspector-General of Irrigation with the Government of India, visited the district and examined the Mu canal project, a scheme which, when completed, is calculated to secure the district from all ordinary risks of famine or scarcity. There are no irrigation works in the other districts of this division.

Central division.

173. In this division the following sums were spent during the year in repairing tanks for irrigation purposes:—

					Rs.
Sagaing district	...	...	...	...	9,938
Ye-u district...	...	...	...	...	1,004
Lower Chindwin district	...	...	...	...	2,093
				Total	13,035

But only in the Sagaing district was any water-rate collected. In Ye-u the amount assessed (Rs. 615) had to be remitted on account of scarcity, but Rs. 2,106 outstanding from 1889-90 were collected. In all three districts enquiries are being made to ascertain the areas irrigated in order that next year the irrigation-tax may be applied. The Upper Chindwin district has no State irrigation works.

174. In this division Magwe is the only district in which a water-rate was collected, as it is the only district in which there are at present irrigation works. But during the year,

Southern division.

except in Pakôkku, several projects were taken in hand in the districts of the division. The Pakôkku district, as has been already stated, is not wholly dependent on paddy; the hardier staples raised in it, such as maize and jowar, do not depend on irrigation. The works in existence in the paddy-growing tracts are made by the cultivators without any State aid. In the Myingyan district Rs. 16,881 in all were spent in repairing tanks; one of which, the Pyogan tank, is calculated to irrigate 7,038 acres. The irrigation works in the Minbu district have been described in previous reports. They are maintained by the people, but the Government acts as banker for the funds (about Rs. 36,000) raised by the cultivators for the Man and Môn projects. During the year surveys were undertaken in the Môn valley with a view to fixing the alignments of the new canals. The management of these two projects by Government has been unavoidably delayed pending the formation of an Irrigation Department. It is hoped that the Public Works Department will soon be able to take over both the works, as they are of immense benefit to cultivators and should not be left longer than is absolutely necessary to the uncertain methods of construction employed by the villagers in maintaining them in order. In Magwe a sum of Rs. 1,000 was spent in repairing the Palin bund which had breached in June last. A large area that had remained uncultivated for years was brought under the plough. A water-rate on the area irrigated, amounting to Rs. 2,782, is in the course of collection. The irrigation-tax collected in this district during the year is from the fields watered by the Sitkè dam. There are several other irrigation works in this district, but they are wholly maintained at the expense of the villagers. The Shwebandaw tank, which had been surveyed last year, was this year constructed as a famine relief work and Rs. 12,903 were spent on it; the final completion of the

work is in the hands of Engineer Officers of the Public Works Department. company was started during the year for the purpose of undertaking the repairs of certain weirs and canals in the Sathwa township which had fallen into disuse. The company proposed to embark Rs. 15,000 on these projects and to take a share of the produce, varying from one-tenth to one-fifth of the yield, for six years. Sanction has been refused to this company for the construction of the water-ways and weirs as it is in contemplation to take these works in hand under the auspices of the Irrigation Department when it is formed.

175. No new works were undertaken in the Kyaukse district, but a sum of Rs. 54,386 was spent in improvement and repairs, which are expected to increase the area under cultivation and enhance the revenue. Rupees 69,485 were realized against Rs. 68,235 in the previous year. No portion of the demand remained outstanding at the close of the year. The Meiktila and Yamèthin districts, which form the dry zone, were subjected to severe distress during the year owing to a failure of water and general depletion of food-stocks. The numerous irrigation works and tanks which had unhappily been allowed to fall into disrepair were undertaken as relief works and restored. The figures showing the total expenditure are not available, but the following sums on the more important projects were disbursed :—

<i>Meiktila District.</i>					Rs.
(I)	Inyin weir	...	...	...	66,799
(II)	Inyin canal	...	...	...	12,000
(III)	Nyaungbintha weir	...	...	...	15,604
(IV)	Pyawkabyi canal	...	...	...	13,243
(V)	Myindaw tank	...	...	...	23,463
(VI)	Myaungyan and Minhla tanks	...	...	...	2,11,203

<i>Yamèthin District.</i>					
(I)	Kyaukse tank	...	...	...	4,13,273
(II)	Bónba weir	...	...	...	23,238
(III)	Ketka weir	...	...	...	27,117
(IV)	Yindaw tank	...	...	...	10,698
(V)	Thuye weir	...	...	...	49,000
(VI)	Teinnyetkôn weir	...	...	...	25,000
(VII)	Kabobagyi cutting	...	...	...	20,000

The completion of these and other minor works will do much to secure the Meiktila and Yamèthin districts against the recurrence of the distress which prevailed ; but to afford absolute security against the risks of famine or scarcity it will be necessary to put in hand all the remaining works described in a list which has been prepared showing all irrigation works and tanks extant in these two districts. The demand on account of water-rate fell off from Rs. 6,776 to Rs. 5,332 in Meiktila and from Rs. 10,404 to Rs. 4,052 in Yamèthin. A sum of Rs. 968 remained uncollected at the close of the year.

176. Rules for the management of irrigation works. Rules for the management of irrigation works. Meiktila, and Yamèthin districts have been framed and are before the Chief Commissioner awaiting his approval and sanction. In the Northern, Central, and Southern divisions Commissioners have been asked to enquire and report all the villages which are benefited by each irrigation work restored, repaired, or constructed at the expense of Government in order that the right of the State to a water-rate on all land irrigated from these sources should be asserted and enforced. When these enquiries are completed, rules on the model of those framed for the Eastern division will be prepared.

177. A separate report on these branches of revenue has already been submitted. According to the departmental reports the demand under each head is as below.

					1891-92.
					Rs.
Excise	...	...	...	...	5,12,450
Stamps	...	...	...	...	2,46,729
Registration	...	...	...	...	5,827

but the figures rendered by Deputy Commissioners in their district revenue reports do not accord with these. The following table shows the variations between the two sets of reports by divisions :—

	NORTHERN DIVISION.		CENTRAL DIVISION.		SOUTHERN DIVISION.		EASTERN DIVISION.	
	According to departmental report.	According to revenue report.	According to departmental report.	According to revenue report.	According to departmental report.	According to revenue report.	According to departmental report.	According to revenue report.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Excise ...	2,09,799	2,00,070	35,430	31,924	1,62,376	1,58,941	1,04,845	1,05,171
Stamps ...	87,788	84,856	31,652	31,643	75,514	74,360	51,785	51,474
Registration ...	3,571	3,572	579	579	973	1,043	704	702

The Financial Commissioner requests that in future reports the figures may be made consistent and accurate, and that any difference between the figures in the two sets of reports, whether demand, collection, or balance, may be fully explained.

178. The total salt revenue for the year was Rs. 14,939 against Rs. 14,669 last year. It was collected in the districts shown below.

	1890-91.	1891-92.
	Rs.	Rs.
Shwebo ...	6,439 (a)	5,754
Katha ...	605	3,600
Sagaing ...	2,710	2,380
Lower Chindwin ...	4,745	1,885
Myingyan ...	65	100
Pakokku ...	25	100
Minbu ...	...	50
Magwe ...	...	710
Meiktila ...	5	240
Yamethin ...	75	100
Thayetmyo ...	...	11
Total ...	14,669	14,930

The increase in Katha is due to the manufacture of salt in the newly annexed State of Wuntho. The decrease in the Central division is explained as being due to the introduction at the beginning of the year of the system of levying direct duty on the outturn of salt at a rate of Rs. 2 per 100 viss, instead of the old composition duty of Rs. 10 per sabaing. Two new districts appear in the list of salt-producing districts, namely, Minbu and Magwe.

179. As the country gets more pacified and crime decreases the necessity to fine villagers for harbouring dacoits and cattle-thieves has to be less seldom enforced. The receipts on account of fines inflicted under the Upper Burma Village Regulation (XIV of 1887) is considerably less than in the year before. The receipts for the last two years by districts are given below.

	1890-91.	1891-92.
	Rs.	Rs.
Mandalay ...	3,657	924
Bhamo ...	7,078	2,069
Katha ...	5,017 (a)	1,386
Shwebo ...	1,845	1,931
Ruby Mines ...	2,268	670
Total Northern division ...	19,865	6,980

(a) Revised figures.

			1890-91. Rs.	1891-92. Rs.
Sagaing	...	...	2,111	(b)
Ye-u	...	...	2,092	(b)
Lower Chindwin	...	...	2,630	2,292
Upper Chindwin	...	...	439	(b)
Total Central division			7,272	7,483
Myingyan	...	...	34,416	1,934
Pakòkku	...	...	4,257	5,588
Minbu	...	...	4,833	2,413
Magwe	...	...	10,858	2,755
Total Southern division			54,364	12,690
Kyaukse	...	...	5,612	3,523
Meiktila	...	...	3,130	3,001
Yamèthin	...	...	1,716	3,215
Pyinmana	...	...	1,809	1,178
Total Eastern division			12,267	10,917
Total Upper Burma			93,768	38,070

(b). Details not given.

180. The revenue from the lease of the Ruby Mines has shown a still further decline. In 1889-90 it was Rs. 7,069, in 1890-91 it was Rs. 5,698, in the year of report the receipts (Rs. 2,899) fell off by nearly one-half the amount collected in 1890-91. The Deputy Commissioner, Ruby Mines district, has made no mention of this revenue in his report, although the continued decrease is worthy of comment.

181. The license to work the Jade Mines fell off from Rs. 55,500 to Rs. 52,500. The Deputy Commissioner considers that the decrease is small and calls for no explanation. The diminution is probably the result of the rising in Wuntho and the disturbances which followed the flight of the *ex-Sawbwa*.

182. The total demand from tributes was Rs. 24,091 as against Rs. 69,610. The difference is due to the loss of Rs. 50,310 from the Wuntho State. During the year that State was brought under direct administration and formed part of the Katha district, Northern division. This State during the year yielded—

					Rs.
Thathameda	...	...	...	...	1,43,864
Rent of State lands	...	...	...	...	49,061

or a total of Rs. 1,92,925 out of the total demand of Rs. 2,16,540. It is anticipated that the greater part of the outstandings will be collected.

The other chief items of tribute, Rs. 13,000 from Momeik and Rs. 5,000 from Baw, were the same as last year. In the Bhamo and Katha districts tribute was this year taken from the Kachins for the first time.

183. Petroleum is at present extracted from Yenangyaung in the Magwe district and from Yenangyat in the Pakòkku district. The total royalty derived therefrom is as below.

			1890-91. Rs.	1891-92. Rs.
Yenangyaung	...	...	54,373	79,452
Yenangyat	...	...	1,128	1,374
Total			55,501	80,826

The increase is due to increase of production. The native workers are now allowed to sell the oil extracted to whomsoever they please. The Burma Oil Company, Limited, had a larger outturn of oil than before and sunk several new wells. The Royal wells at Yenangyaung have been leased to, and are worked by, this company. It paid Rs. 5,244 royalty on the outturn from these wells.

184. Revenue is derived from steatite quarries in the Pakòkku and Minbu districts. The Minbu quarries are situated to the west of the Arakan Yoma ridge, but have always

been worked from this side. The Pakôkku quarries are situated near the Kyauk-taung stream in the Laungshè township. The revenue derived from these quarries is shown below.

	1890-91. Rs.	1891-92. Rs.
Minbu	2,800	6,593
Pakôkku	8	200
Total	2,808	6,793

The increase in the Minbu district is due to the quarries having been broken up into five groups and each group having been sold separately; also to the Chin Hills having been so settled that people can move about freely without risk of being raided by Chins and taken into captivity or killed.

COLLECTION OF REVENUE AND COERCIVE PROCESSES.

185. The total number of thugyis' circles and the total number of coercive processes during the year and in the year before are given below by divisions.

Division.	NUMBER OF THUGYIS' CIRCLES.		TOTAL NUMBER OF COERCIVE PROCESSES.	
	1890-91.	1891-92.	1890-91.	1891-92.
Northern	549	681	59	1,543
Central	833	974	90	324
Southern	1,086	1,193	951	1,027
Eastern	677	987	1,004	761
Thayetmyo (Upper Burma portion of district) ...	31	37	11	22
GRAND TOTAL ...	3,176	3,872	2,715	3,677

This shows that the policy of breaking up large (myo) circles into village headmen charges is being steadily pursued in all divisions. In the Thayetmyo section of Upper Burma the number shown last year was 41, but included 10 ywathugyis who were subordinate to taikthugyis. The advance in this direction is most marked in the Eastern division, and particularly in the Meiktila district of that division. The apparently large increase in Pyinmana is due to subordinate ywathugyis having been excluded from last year's returns. In Kyauksè there is one myothugyi drawing a fixed salary of Rs. 50 monthly.

186. Mandalay shows an increase in number of 24 ywathugyi charges formed by the breaking up of larger groups. Shwebo shows 29 this year against 27 the year before, but there are altogether 12 myothugyis and 263 ywathugyis in the district, all of whom draw commission. The Bhamo and Ruby Mines districts show no change, but Katha shows an increase of 106. This difference has not been explained, but it is probably due to the inclusion of the Wuntho State.

187. All districts in the Central division show an increase over last year in the number of thugyis. Sagaing, Ye-u, and Lower Chin-dwin slightly, but the Upper Chindwin has advanced from 170 to 288. Here again the advance is not explained, but it is probably due to the inclusion of the Kalè State.

188. Minbu in the Southern division shows a decrease of four ywathugyis and this is not explained. The other districts show an increase, Myingyan slightly, Pakôkku and Magwe largely.

189. Except in the Eastern division there has been a large increase in the number of processes issued. Although the prevailing scarcity in Upper Burma during the past year no doubt accounts for part of this large increase, it is not altogether due to that; for the Northern division, which was least affected by scarcity, shows the largest proportionate increase of any division, while in the Eastern division, where perhaps

scarcity was most acute, there is a decrease in the number of processes issued. The general increase is probably due to thugyis acting more promptly in realizing the revenue. Formerly they often waited until it was too late and the defaulters had absconded. Out of the total of 3,677 processes issued, in only 169 cases or 4·5 per cent. was property sold up, land being sold in only four of these. In only 28 cases or about 0·8 per cent. were defaulters actually imprisoned. In most districts the mere issue of the process was sufficient to realize the revenue, people evidently holding back from paying in hope of eventual remission.

GRANTS OF WASTE LANDS.

190. In the Mandalay district 303 pès with exemption for two years were granted. No grants were made in the other districts.
Northern division.
191. In the Sagaing district the following grants were made:—1,074½ acres, revenue free for one year, to 150 cultivators; 35 acres, revenue free for two years, to two persons; and a special grant of 800 acres on a sliding scale of assessment extending over a period of 30 years to a subadar of military police.
Central division.
- The only other district in the division where grants were made was in the Lower Chindwin, where village headmen granted 5·72 acres in all; no exemption periods were allowed.
192. In the Minbu district one grant was made, but the area is not stated.
Southern division.
- In Magwe, another Chin colony, similar to that mentioned last year, was founded and a grant of 4,664 acres to the 100 families that have settled there will be made. The colony which was started last year has brought the grant made to them under cultivation. One small grant was also made during the year by the Assistant Commissioner, Taung-dwingyi, but the area is not stated.

- Eastern division.
193. In the Kyauksè district the following grants were made by—

	Acres.
Deputy Commissioner, 8 grants measuring	552·94
Township Officers, 692 grants measuring	4,558·93
Thugyis, 177 grants measuring	1,091·71
Total 877 grants measuring	6,203·58

The grants made by the Deputy Commissioner were revenue free for three years; the other grants were of small areas of 1 to 2 acres. Some were exempted for one, two, and three years, in others a reduced rate of assessment was allowed for one, two, and three years. In the Yamèthin district applications for two large grants were refused, as the district is being brought under the operations of an improved system of irrigation and it is intended to make the new irrigation works a benefit to as many as possible. Several small grants are now being made. No grants were made in the other two districts of the division.

AGRICULTURAL ADVANCES.

194. The sum advanced during the year was very nearly three times the amount of the loans made last year, which in turn were almost 50 per cent. more than those of the year before. This increase has been necessary to assist cultivators to recover from the effect of a series of bad years. The year under report was especially disastrous and advances were made not only for the purchase of plough-cattle, but also of seed-grain and to enable the people to stay the sale of their plough-cattle. In two districts of the scarcity-affected tract (Ye-u and Meiktila), advances were made to local traders to buy grain for sale at certain centres and on the relief works. Kyauksè was the only district in which it was not necessary to make loans. It has not been ravaged by cattle-disease and its system of irrigation makes it secure against drought. All loans bore interest at the rate of 6½ per cent. per annum, and bonds were taken.

All district officers have reported on the great utility of these advances and the great boon they are to the agriculturist. They save him from impoverishing himself by borrowing money at exorbitant rates of interest from money-lender.

and allow him to maintain himself as an independent cultivator. In the Eastern division these advances were especially beneficial. Default in repayment is very rare. There can be no doubt that a judicious system of agricultural loans in Upper Burma is of immense importance, and the money is well and safely invested.

195. In the Mandalay district Rs. 7,312 were advanced. Of this amount Rs. 1,280, with interest Rs. 42-11-6, have been repaid.

Northern division.

In Shwebo Rs. 20,315 were advanced. Owing to the prevailing scarcity repayment was not pressed, so only Rs. 3,529 were recovered. The balance still to be collected, including Rs. 7,455 outstanding from last year, is Rs. 24,177. In the Ruby Mines Rs. 8,300 were advanced. The full amount advanced last year, with interest, has been recovered. Rupees 13,756 were outstanding from last year in the Katha district, and during the year further advances of Rs. 10,000 were made. Rupees 7,605, and interest Rs. 943, were repaid during the year. Of the Rs. 2,200 advanced last year and the Rs. 5,085 advanced this year in the Bhamo district, Rs. 4,102 have been repaid, also interest Rs. 221-9-0.

196. The advances made last year in this division were small, except in the Upper Chindwin district, where special grants were

Central division.

made to cultivators who had suffered severe losses of cattle from disease. During the year under report three districts were affected by scarcity and the total sum advanced was Rs. 49,120.

In Sagaing Rs. 15,000 were advanced during the year. Of this sum only Rs. 1,232-8-0 have yet been recovered, as the terms of the loan made the first instalment repayable after the close of the official year. Of the Rs. 336 outstanding from 1888-89, Rs. 80 were recovered during the year. The whole of the amount advanced last year was recovered in that year. In Ye-u the total loans made amounted to Rs. 12,350, of which Rs. 4,000 were advanced to local traders to import grain. The whole of this sum, with interest Rs. 85-6-9, was repaid during the year. Rupees 2,585 and interest, Rs. 330-10-0, were also paid on account of the advances made in the previous year. There had been no advances previously made in the Lower Chindwin, but this year a total of Rs. 11,840 were advanced. Only Rs. 80 of this were repaid during the year as the loans do not fall due until next year. In the Upper Chindwin Rs. 9,930 were advanced. Of this Rs. 1,102 have been repaid. No mention is made of the balance of Rs. 9,000 due on account of last year's loan.

197. A total sum of Rs. 18,216 was advanced in Myingyan; Rs. 7,000 for the purchase of cattle and Rs. 11,216 for the purchase

Southern division.

of seed. This amount falls due next year. Of the Rs. 4,950 advanced last year, Rs. 4,650 were recovered during this year. The loans made in Pakòkku were—

	Rs.
(1) To purchase cattle	10,000
(2) To purchase seed	3,000
(3) To sink wells for irrigation	500
Total	13,500

This sum also is not due until next year, but during the year Rs. 9,462 were recovered on account of advances made in previous years.

On account of the scarcity in Minbu and Magwe special advances were sanctioned for these districts, in the first Rs. 29,490, in the other Rs. 31,255. Of the loans made in Minbu all but Rs. 4,050 have been recovered. In Magwe a total of Rs. 11,624, including sums on account of previous year's loans, were repaid. The balance to be recovered is now Rs. 35,392. Magwe has had to be largely helped with loans for the past three years. In the first two it had suffered severely from the ravages of cattle-disease from which it has not recovered yet, and following this came the year of drought and consequent failure of crops. The loans made have been—

	Rs.
1889-90	23,700
1890-91	26,220
1891-92	31,255

Rupees 4,830 of the last sum were for the purchase of seed.

198. The advances made in Upper Burma have been largest in the Eastern division, which accounts for a little over half of the total loans, and almost the whole of this sum was given to the scarcity-affected districts of Meiktila and Yamèthin as shown below.

District.	To purchase cattle.	For purchase of seed.	To prevent cultivators selling their cattle.	To traders to open grain depôts at relief works.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.
Meiktila ... ..	...	14,654	94,120	1,508	1,10,282
Yamèthin	27,000	61,683		...	88,683
Total	27,000	1,70,457		1,508	1,98,965

In both these districts all the seed in the hands of the cultivators was exhausted and the first crop had been destroyed by drought. The people were beginning to sell their cattle in order to obtain seed and food. These timely advances enabled them to keep their cattle and hold on to the land and raise a late crop which a fortunate fall of rain late in the year brought to maturity. This crop, though small, not only kept large tracts from actual want, but also gave employment to people for whom otherwise it would have been necessary to find employment on relief works.

199. In that part of the Thayetmyo district situated in Upper Burma, Rs. 2,500 were advanced to buy cattle as against Rs. 1,775 in the previous year.

Thayetmyo.

SURVEY AND SETTLEMENT.

200. There were two parties (Cadastral) of the Survey of India at work in Upper Burma during the year. No. 3 Party concluded its work in the Meiktila district and then was transferred to Sagaing, where the traverse survey had been completed last year. No. 12 Party carried on work in the Minbu district. Mr. Gibson with a special establishment cadastrally surveyed the irrigated and State lands of the Shwebo district and a detailed survey of similar lands in the Yamèthin district was also carried on.

Cadastral surveys.

SETTLEMENT.

201. The total area in the Mandalay district that had last year been cadastrally surveyed, amounting to 675 square miles or 432,023 acres, was under settlement during the year. It was anticipated that the operations would be completed by the 1st November 1892, but the untimely death of Mr. Westlake, the Settlement Officer, has seriously retarded progress, and it is probable that much of the ground which he traversed may have to be gone over again. In any case new crop-cuttings will be necessary as the harvest of last year was far below the average. The cost of the operations is estimated at Rs. 58,420, being Rs. 86.55 per square mile, or 2.16 annas per acre. The report of the operations in the Kyauksè district last year, written by Mr. Westlake, is now under consideration. No other districts were under regular settlement. But in the Meiktila district, Mr. Thurston, Assistant Commissioner, was employed on special duty towards the end of the year to mark holdings and record tenures and rights in the Thazè township, being the tract of which the cadastral survey had been completed. Myoök Maung Po U and four Surveyors were also employed for three months in demarcating daing boundaries.

OTHER SURVEYS.

202. In almost all districts the District Survey establishment under the Deputy Commissioner's direction did a considerable amount of useful work in the survey of State lands and of grants.

203. In the Ruby Mines 886.4 acres of State land and in Katha 562 acres were so surveyed. In the latter district the total area of State lands surveyed up to date is 8,512 acres.
Northern Division.
204. In Sagaing the District Surveyor measured 8,215 acres, of which 2,715 acres have been declared State, and steps are being taken to have the remaining 5,500 acres declared State.
Central division.
- also. In the Lower Chindwin all the State lands were re-surveyed and also 177 acres of fresh land, which were subsequently declared State. In Ye-u 66 circles were demarcated and the State lands were re-surveyed and found to be 484 acres and not 455 acres as previously shown.
205. The Pagan island lands were surveyed and the survey of the Myingyan islands commenced. In Pakòkku 23,545 acres of land, chiefly State, and 19,014 acres of land about to be declared State, were surveyed. In Minbu 6,675 acres of ayadaw and thugyisa lands, and in Magwe 6,791 acres of State land, were surveyed.
Southern division.
206. In Kyaukse (where the cadastral survey had been completed) the District Surveyors and Assistant Surveyors were employed in surveying the grants, amounting to 6,203 acres, made in this district. These were delineated on the cadastral maps in the usual way. In the Pyinmana district the Surveyor was ill and the outturn of work was unsatisfactory, but maps of State lands were made out.
Eastern division.

SPECIAL SURVEYS.

207. In the Upper Burma part of the Thayetmyo district 1,220 acres in the Minhla and Sinbaungwè townships were surveyed.
208. In the Sagaing district a special temporary establishment surveyed 5,222 acres of State land in the Myinmu subdivision at a cost of Rs. 384. In the Pakòkku district surveys of island lands were carried out by thugyis through the agency of hired Surveyors for the assessment of next year's kyun tax at a cost of 1 anna an acre. In Magwe a special Surveyor in March surveyed 1,861 acres of island cultivation at a cost of Rs. 50. The lands irrigated from the Palin chaung were surveyed at a cost of 1 anna an acre to be paid out of the commission allowed for the collection of the water-rate.
- No survey work of any kind was done in the Bhàmo and Upper Chindwin districts.
209. A Code of Directions to Settlement Officers in Upper Burma and also a Code of Supplementary Survey Rules have been prepared by the Financial Commissioner and have been laid before the Chief Commissioner. Mr. Smeaton hopes that settlement operations may commence in earnest next season. The Cadastral (16-inch to the mile) survey of the Sagaing and Minbu districts is complete, and these districts are now ripe for settlement. It is of very great importance that the long-delayed conversion of the thathameda on the agricultural classes into a land-tax and the adjustment of the thathameda on the non-agricultural classes should be now proceeded with. The Code above referred to provides for both of these measures.

RANGOON :
The 13th September 1892. }

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

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

PART II.

RAINFALL AND HARVEST.

Remarks by Commissioner, Arakan Division.

Akyab.—The rainfall of the past season was abundant and cultivators and others interested in the outturn of the crop were very sanguine as to the result. Hopes, however, were somewhat lowered in October and November in consequence of frequent heavy showers just as the grain was forming. The outturn, however, was a fairly good one, though cultivators were disappointed somewhat, as they had fully anticipated a bumper crop.

Remarks by Deputy Commissioner, Kyaukpyu.

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The rainfall was timely and well distributed throughout all townships of the district.

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Remarks by Commissioner, Arakan Division.

Sandoway.—The rainfall is recorded as 254·12 inches as compared with 204·03 inches in the Akyab and 209·10 inches in the Kyaukpyu district. The rainfall was fairly well distributed in this district, and, although a cyclone passed over the district in November, it did very little damage, though the Deputy Commissioner notes that it reduced the crop from 18 annas to one of 16 annas.

Remarks by Deputy Commissioner, Hanthawaddy.

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The following is a comparative statement of rainfall in inches during the period of cultivation for the past two years :—

						1890.	1891.
						Inches.	Inches.
May	...	...	...	...	...	14·90	1·79
June	...	...	...	...	...	26·73	26·62
July	...	...	...	...	...	22·83	30·08
August	...	...	...	...	...	15·07	20·72
September	...	...	...	...	...	7·10	20·21
October	...	...	...	...	...	13·30	1·35
November	...	...	...	...	...	0·72	3·02
Total	...	...	...	...	...	100·65	103·79

Remarks by Deputy Commissioner, Pegu.

THE total rainfall for Pegu shows an increase of over 40 inches, whereas that for Kyauktan remains the same as last year. The fall from June to September was very heavy. The rain was timely, but broke up a little too early. The harvest has been good, the outturn being a 15-anna crop.

Remarks by Deputy Commissioner, Tharrawaddy.

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The rainfall was considerably above the average in Tharrawaddy and the southern part of the district, and slightly above the average in Gyobingauk and the northern part. In Yegin, the western part, the rainfall was slightly below the average; but inasmuch as there is no wet-weather crop grown in that part of the country the deficiency was immaterial. In other parts of the district, except the extreme north, about which separate remarks will be made, the rainfall, though abundant, was very unevenly distributed, more especially in the northern townships of Gyobingauk and Tapun.

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The rains may be said to have been favourable in the southern part of the district and unfavourable in the northern. Again this year, the fifth in succession, the rainfall round Nat-talin has entirely failed, and as a natural result, large areas of land have been left fallow in

the Ledon, Kubyu, and Tapun circles. Why this small strip of country should be left almost rainless year after year I cannot explain.

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It is probable that the only solution of the difficulty is irrigation. A project to conduct the surplus waters from the Taungnyo through the affected tract of country so that it may be got on to the paddy-fields is now under the consideration of Public Works Department Officers. Whether the plan is feasible or not it is impossible to say without an extensive survey and the taking of levels, but I may remark that the scheme is no new scheme but one that was in actual working order many years ago, but recently owing to natural and artificial causes has ceased to act.

Remarks by Deputy Commissioner, Prome.

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No famine, scarcity, or flood was reported during the year; at the same time the supply of paddy was small and prices ruled high.

Remarks by Deputy Commissioner, Bassein.

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The quantity was more than sufficient had it fallen seasonably; unfortunately there was a sudden cessation early in October; the consequence was the crops were partially dried up.

Remarks by Deputy Commissioner, Henzada.

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The rain was pretty well distributed, but for want of rain in October and November crops were short in all the northern townships of this district, rendering slight remission necessary.

Remarks by Deputy Commissioner, Thayetmyo.

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The harvest was scanty owing to the latter rainfall being deficient.

Remarks by Commissioner, Irrawaddy Division.

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Thayetmyo.—The October rains were scanty, while the heavy fall in November came too late to do much good. Both Mr. Buckle and I visited the district and satisfied ourselves that the scarcity did not anywhere amount to famine.

Remarks by Deputy Commissioner, Amherst.

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The rainfall of the year was very heavy, and it is only once in ten years or so that 200 inches is reached.

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The harvest was not so good as had been anticipated. The area cultivated being much more extensive than in previous years; there was an abundance of grain, but its weight and quality compared unfavourably with that of the paddy of the year previous as did the yield per acre. The cause of this was undoubtedly the late planting out due to inundations and the development of the grain to full maturity being prevented by the long breaks in October.

Remarks by Deputy Commissioner, Mergui.

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The rains were neither timely nor well distributed; deficient in total fall they were too light in the beginning and too heavy towards their close.

Remarks by Deputy Commissioner, Shwegyin.

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This year the rainfall was more than average, and chiefly so in Pyuntaza and Kyaikto subdivisions. The crops were not equal to last year's. There was a 16-anna crop. There were general complaints that the grain was lighter than usual. This was attributed to some weeks' dry weather about October.

Remarks by Deputy Commissioner, Salween.

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The season upon the whole was favourable for agricultural operations.

CALAMITIES OF THE SEASON.

Remarks by Commissioner, Arakan Division.

Akyab.—Towards the end of the year cholera and small-pox prevailed in some parts of the district and to some extent interfered with the regularity of the grain supplies to the Akyab market.

Remarks by Deputy Commissioner, Kyaukpyu.

THERE were no calamities of season materially injuring agricultural interests.

Remarks by Deputy Commissioner, Hanthawaddy.

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There were 1,112 applications for remission of land revenue on account of damage to crops from drought inquired into by the Township Officers.

To check the correctness of Township Officers' proceedings in remission cases in the Hmawbi township, the Subdivisional Officer obtained lists of applicants for remission, with the numbers and areas of the fields in their respective holdings; with these and the kwin map in his hand he inspected the crops and took notes for comparison with the Township Officers' estimates of the damage sustained. Time was saved, and the state of the crops better observed by this means than if the work had been carried on consecutively by these officers.

In the southern townships of Tuntè and Kungyangôn, where there is no Subdivisional Officer stationed, the Deputy Commissioner examined the damaged crop in 16 kwins of eight circles. As he was unable to complete the whole owing to pressure of other duties in connection with the Central Committee of Departmental Examinations, Mr. Ford, Superintendent of Land Records, was deputed to test the estimate of damage in the remaining three kwins in the Tawku and Kamaba circles, where the remissions claimed were small.

The Deputy Commissioner, moreover, tested the work of the Hmawbi Township Officer and Subdivisional Officer in respect to remissions recommended by them in four kwins in the Hmawbi township.

A number of the applications for remission came from tenants occupying part of a holding, the damage to the crops on the whole of which did not exceed one-third. In such cases, as remission was inadvisable to the owner of the holding, none could be allowed to the tenant. Remissions were recommended in 211 cases, all of which were sanctioned. Seventy-six persons unsuccessfully appealed against the rejection of their applications.

Remarks by Deputy Commissioner, Tharrawaddy.

THERE was no famine in the district during the year 1891-92, but in the circles of Kubyu and Lèdaw, there was considerable scarcity. The paddy crop has failed in a large part of those circles for five years consecutively. The people hitherto in affluent circumstances lived for five years as agricultural labourers in other parts of the district and province, and no doubt also on savings. Now, however, their savings have disappeared, and although they can get work, during several months of the year they are hard pressed for a living just before and at the end of the rains. The Subdivisional Officer, Maung Tun Aung, and the Township Officer, Tha Dun Aung, besides the thugyis, reported that the people were reduced to beggary, and, from enquiries I made, I believe them. The failure of the crop of 1891-92 was the last straw. A road from Nattalin to Damangè was commenced in October to relieve local pressure, only the villagers affected by the continued drought being allowed to work. They were paid at the rate of at first 6 annas and afterwards at 7 annas per 100 cubic feet. The assistance thus rendered was much appreciated by the people, who worked most industriously; only part of the road was completed.

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The tenacity with which the Burman clings to his land, and his intensely conservative nature, are well exemplified by the conduct of the people living in the affected tract of country. They hope against hope, and will, I am certain, not relinquish their holdings now covered with kaing grass until the Public Works Department can positively assure them that it is impossible to irrigate their lands.

Remarks by Deputy Commissioner, Bassein.

THERE has been no calamity of so serious a nature as that which affected agriculture owing to cattle disease in the previous year. But a bad epidemic took place to a more limited extent in the Thamandewa, Alegyun, and Pyinkahaing circles of the Ngaputaw township, and in the Myaungmya and Kyagan circles of the Myaungmya township.

Remarks by Deputy Commissioner, Mergui.

THE want of rain in the earlier part of the season caused a partial drought. Wells dried up, particularly in and around Mergui, and much sickness, mostly fever and dysentery,

resulted. The partial drought prevented early sowing. Again, the violence of the subsequent rains flooded the nurseries in many places.

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The subsidence of the floods was marked in many places by the appearance of millions of caterpillars. These attacked the damaged paddy, eating it completely down, some of the fields being as bare as a roadway. This plague, fortunately confined to small patches, did considerable harm in Palaw and on the Pakchan. The caterpillars were in turn preyed upon by large flocks of small birds; these eventually suppressed the invaders.

INCREASE OR DECREASE IN CULTIVATION.

Remarks by Deputy Commissioner, Kyaukpyu.

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The cultivable land in the district is not extensive, and it is not likely that a large increase will ever take place.

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The holdings have been subdivided so as to be in many cases infinitesimal. To avoid further subdivision, cultivation is carried on to a great extent in rotation, and the villagers like to keep their land in the thugyis' registers in the name of a common ancestor. These date back, not infrequently, to grandfathers and great-great-grandfathers, and, under the circumstances it is surprising that disputes are not more numerous than they are.

Remarks by Deputy Commissioner, Sandoway.

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Had it not been for the cattle disease which unfortunately prevailed from the commencement of the year, there would have been a larger increase in the area under cultivation.

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Remarks by Deputy Commissioner, Hanthawaddy.

PADDY land assessed to revenue shows an increase in area of 14,570 acres, due to pottas falling into assessment, to natural extension of cultivation, and to the survey of Aingkalaung and Bawlé circles by the Field-to-Field Survey by local agency, the latter accounting for 5,000 of the increase. The increase of 4,898 acres under "All other land" may be ascribed to similar causes.

The actual area on which crops were grown is 528,140 acres, made up as follows:—

							Acres.
Rice	...	...	...	...	...	...	4,93,886
Maize	...	...	...	...	...	...	8
Til or gingelly	...	...	...	...	...	...	109
Ground-nuts	...	...	...	...	...	...	132
Sugarcane	...	...	...	...	...	...	412
Tobacco	...	...	...	...	...	...	10
Garden produce	...	...	...	...	...	...	25,193
Miscellaneous crops	...	...	...	...	...	...	8,390

Remarks by Deputy Commissioner, Pegu.

THE area actually cropped was in —

							Acres.
1890-91	...	...	...	...	...	...	7,51,596
1891-92	...	...	...	...	...	...	7,61,931
						Increase	10,335
Fallow—							
1890-91	40,371
1891-92	54,574
						Increase	14,203

The increase was practically in paddy.

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The area of fallow land has increased from 40,371 to 54,574; this, I think, is due to many cultivators allowing land to lie fallow owing to the want of cattle as the death-rate of cattle is 1,541 more than last year.

Remarks by Deputy Commissioner, Tharrawaddy.

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There is very little waste land fit for rice cultivation left in the district; I think not 5,000 acres.

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The area under tobacco has increased from 2,156 acres to 2,960.

Remarks by Deputy Commissioner, Bassein.

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The increase under paddy cultivation is due principally to the (1) low rise of the river in the southern circles of the Ngathainggyaung subdivision, (2) to the absence of very severe cattle mortality, and (3) to the bund not having been breached for the past two years.

Remarks by Commissioner, Irrawaddy Division.

Bassein.—The scarcity in Upper Burma and anticipated high prices had also their effect, and to these we should add the influx of labourers and of plough-cattle from Upper Burma.

Remarks by Deputy Commissioner, Henzada.

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The increase this year under paddy-land is 5,125 acres over that of last year. In taungya cultivation there is a decrease of 434 acres, and under "All other lands" a decrease of 22,139 acres. But this is only apparent and not real decrease; it is owing to miscellaneous cultivation being this year collected after the 31st March, and therefore excluded from this year's returns, whereas it was shown in last year's returns. The increase of 5,125 acres in paddy-land is partly due to Mr. Clancey's survey and partly due to extensions and expiry of pottas falling under assessment.

Remarks by Deputy Commissioner, Shwegyin.

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Cultivation is rapidly spreading in this district, the agricultural resources of which are very great; immigrants are coming in on all sides.

CROPS AND PRODUCTS.

Remarks by Commissioner, Arakan Division.

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Kyaukpnyu.—The Kyaukpnyu district cultivators appear to have enjoyed the benefit of the improved rates prevailing for paddy and grains that have even been shipped at Kyaukpnyu by the British India Steam Navigation steamers for export to Rangoon. In this regard the steamer *Hasty* has been of service in conveying paddy for shipment, and the Cheduba has furnished its quota in this grain export to Rangoon.

Remarks by Deputy Commissioner, Tharrawaddy.

THE rice crop was, taking the whole district throughout, not particularly good and was estimated at 13 annas.

Remarks by Deputy Commissioner, Hanthawaddy.

PADDY is the principal staple, and a 15-anna crop was harvested. The cultivation of fruits and vegetables is increasing in different parts of the district, especially in the Kōndan and along the railway line and Tuntè. The fruits are chiefly jack, common mango, marian, guava, papaya and pineapple. Oranges also are successfully cultivated by the Shans near Wanetchaung.

Remarks by Deputy Commissioner, Amherst.

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The fruit season was fair but not so good as last year, although fruit of all kinds, especially dorian and oranges, were plentiful.

Remarks by Deputy Commissioner, Tavoy.

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The plant that is grown near the Tavoy town and that was shown as jute and was supposed to be either the *Corchorus capsularis* or *Colitorius*, I find, is not the jute plant of commerce, nor is it the hemp plant known as *Cannabis sativa*, but it is the *Crotalaria juncea*, the fibre of which is sold in the market as sun-hemp ဇဝ္ဇဝ္ဇ and is used here for making twine and rope.

EXTRACTS FROM REPORTS.

Remarks by Deputy Commissioner, Mergui.

The cocoanut plantations round Mergui are infested with beetles, and the crops have latterly been bad.

Remarks by Deputy Commissioner, Shwegyin.

Kaing (miscellaneous) cultivation is being abandoned partially. Many persons who cultivated kaing two or three years ago were working as hired labourers or tenants on paddy-lands this year.

The decrease in taungya may be partly attributed to the efforts made to persuade the taungya cultivators to abandon taungyas in favour of paddy-land.

CATTLE.

Remarks by Commissioner, Arakan Division.

Akyab.—There has been a considerable improvement as regards the testing of cattle-death registers during the past year, and this has no doubt had something to do with the apparent increased mortality when compared with the number of deaths reported for 1890-91.

Kyaukpadaung.—In a general way the cattle of the district has been tolerably free from epidemic disease.

There are no cattle-markets in the district, but owing to the prevalence of cattle-disease beyond the district in Upper Burma, cattle have been exported both *via* Taungup (in the Sandoway district) and An, thus reversing the usual order of this district purchasing cattle brought into it from Upper Burma *via* An.

The district is well suited for cattle-breeding if the people were more energetic.

Remarks by Deputy Commissioner, Hanthawaddy.

Cattle mortality during the year 1891-92—

Deaths from—

Rinderpest	...	...	...	...	...	287
Anthrax	...	...	...	...	...	336
Foot and mouth disease	...	...	...	...	...	101
Total	...	...	...	...	...	724

During the year Maung Tha Din, the Veterinary Assistant, was deputed on special duty in Upper Burma to treat sick cattle and also in the Amherst district of the Tenasserim division. He was away in all 47 days. Tha Din treated 221 cattle, of which 207 were cured, one died, and result of 13 cases is unknown. The total number of days he travelled in the Hanthawaddy district is 213.

Remarks by Deputy Commissioner, Pegu.

NO cattle markets were in existence during the year of report. The number of cattle that died during the year up to the 31st March was 6,125 as compared with 4,584 for the year 1890-91, showing an increase of 1,541 deaths. Deaths occurred from the following diseases:—

	1890-91.	1891-92.
Rinderpest	1,602	1,970
Anthrax	645	871
Foot and mouth disease	144	141
Debility or old age	1,633	2,552
Snake-bite	291	320
Accident	269	271
Total	4,584	6,125

The Veterinary Assistant has been employed in the district throughout the year; he was sent out to places where cattle-disease appeared. The increase in the number of deaths when compared with last year is principally among old cattle this year; this is due mostly to very heavy flood in the eastern part of the district, where cattle had to live in knee-deep water for several months. Several streams as usual were bunded and tanks and wells dug for watering cattle.

Remarks by Deputy Commissioner, Tharrawaddy.

THE mortality amongst cattle in the last three years is as follows :—

1889-90.	1890-91.	1891-92.
5,381	8,244	4,852

THE figures for 1889-90 and 1890-91 I know from many tours in the interior during the last two years to be inaccurate, possibly 10 per cent. less than they should be. The figures for 1891-92 I believe to be fairly accurate; at all events not more than 5 per cent. out. All officers constantly check the registers. I do not think there is a village register in the district which has not been tested twice or oftener in the past year. I also know that there has been comparatively very little disease compared with what there was in 1890-91.

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A draft bill for the enforced segregation of cattle has recently been circulated for criticism, so that it is not necessary to make any further remarks on the subject, save to say that I believe the measure will be hailed with gratitude by all cultivators.

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The cause of about 75 per cent. of the cattle-disease is want of good water.

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Remarks by Deputy Commissioner, Thongwa.

IT will be seen that there has been a considerable decrease of mortality during the year under report, but the previous year showed an increase of 1,650 or over 76 per cent. above 1889-90. Mortality in Danubyu shows a gratifying decrease this year.

Remarks by Deputy Commissioner, Henzada.

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Almost in every part of the district lands have been set apart for the purpose of grazing cattle and the total area of grazing ground is now 30,843.95 acres reserved and demarcated.

Remarks by Deputy Commissioner, Toungoo.

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With reference to the spread of contagion, it is quite a common occurrence in this district to find the roads to a village blocked on account of cattle-disease in it; the neighbouring villages insist on this. The draft Bill proposed would meet with general approval in this district.

Remarks by Deputy Commissioner, Tavoy.

THERE was no cattle-disease in this district during the year under report.

Remarks by Deputy Commissioner, Mergui.

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There is a small trade in buffaloes with Tavoy and an increasing one across the Siam frontier owing to the large demand for ploughing buffaloes in the Western States, where stocks have been low for some years through disease.

Remarks by Deputy Commissioner, Salween.

THE total value of cattle imported from Siam during the 10 months (April to January 1892) was Rs. 25,604; the value recorded in 1890-91 was Rs. 1,94,475.

This trade is likely to increase as there is ordinarily a large and steady demand for cattle in the plains.

CATTLE-MARKETS.

Remarks by Deputy Commissioner, Hanthawaddy.

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It is questioned whether cattle-markets afford any protection against cattle-theft; my own opinion is that they do if honestly worked, but there is reason to fear that the cattle-market gaungs sometimes play into the hands of cattle-stealers by providing them with passes without the actual production of the cattle. For this reason it may happen that a fraudulently conducted market is the most popular and shows the largest amount of fees, while those conducted on honest principles may, in consequence of being less resorted to, barely pay their expenses.

Remarks by Commissioner, Pegu Division.

Hanthawaddy.—Unfortunately cattle-theft goes on apace in spite of cattle-markets. These markets are doubtless a convenience to the general public.

Remarks by Deputy Commissioner, Tharrawaddy.

THE number of cattle-markets remains the same as last year—nine. I still believe that these markets are a great resort of cattle-thieves. The Thonzè gaung was convicted for giving his brother-in-law a false and forged certificate of sale for two stolen ponies and was sentenced to the inadequate sentence of six months' rigorous imprisonment.

All Magistrates and Police Officers check the counterfoils of certificates of sale and send for witnesses and question them as to the transaction recorded. This has done a little good. During the year some books of certificates of sales were after being numbered and stamped stolen from the duftry's room while the duftry was temporarily absent.

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PRICES.

Remarks by Deputy Commissioner, Sandoway.

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The price of salt was much less than that of the previous year owing to an enormous quantity of salt having been manufactured and left unsold.

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Remarks by Deputy Commissioner, Pegu.

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The prices realized for last year's paddy from opening of the season to date are unprecedented. Large stocks are still in hand, the people having fully realized the escape they had last year by selling outright their stocks, giving no heed for the morrow. This has been done by advice of the District Officers.

Remarks by Deputy Commissioner, Tharawaddy.

THE maximum price reached was Rs. 160 in the month of March. The minimum price during the year was in the month of December, when the rate was Rs. 93.

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At the beginning of 1891 prices were so high that cultivators sold off the whole of their stocks, believing that the rate would, as it had done in the previous year, fall in the middle of the rains. The people found themselves in September, October, and November practically without rice (said to be the first time for 39 years) and had to import from Rangoon.

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All villagers were warned in December that the price of paddy would probably rise very high during the current year and they were recommended to keep sufficient paddy to last till next reaping season. It is satisfactory to be able to note that villagers have accepted the recommendations made.

Of fodder for cattle there is always abundance and to spare; villagers are extensively taking to stacking straw for their cattle.

Remarks by Deputy Commissioner, Prome.

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The salt used is foreign salt and not of native manufacture.

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The prices of paddy were—

					1890-91.			1891-92.		
					Rs.	A.	P.	Rs.	A.	P.
April	85	8	0	97	0	0
May	83	12	9	94	0	0
June	...	...	...	...	85	0	0	95	0	0
July	...	...	...	...	93	9	0	100	0	0
August	...	...	...	...	93	0	0	129	0	0
September	...	...	...	...	82	8	0	133	0	0
October	...	...	...	...	76	4	0	152	0	0
November	...	...	...	...	70	6	4	152	0	0
December	...	...	...	...	70	0	0	105	0	0
January	...	...	...	...	70	8	0	105	0	0
February	...	...	...	...	77	8	0	133	0	0
March	...	...	...	...	86	6	4	132	0	0

This shows pretty well what a hard year it has been for the average Burman, whose crops have failed. Given another bad year and we shall have a large exodus from some parts of the district or else a change of crop.

Remarks by Deputy Commissioner, Thongwa.

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The price of salt remained constant. But little is now supplied from local manufacture, the total amount made at the only place in the district where the industry still survives being only 1,379⁷/₁₀ maunds.

Remarks by Deputy Commissioner, Toungoo.

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It is feared that cultivators have not kept a reserve stock sufficient to meet the demands of the district until the next crop is in.

DISTRICT SURVEYORS AND THUGYIS.

Remarks by Deputy Commissioner, Northern Arakan.

ON the Lemru side of the district the taungya tax was this year collected by three taungwins instead of as in former years by the Lower Lemru thugyis; the experiment worked well.

Remarks by Deputy Commissioner, Kyaukpyu.

THERE were 49 thugyis in the district as compared with 50 in the previous year. One vacancy occurred owing to the death of the thugyi of Pandawbyin circle. The Minyat circle was separated from the Nyaungbinhla and Madegyun circles as the thugyi reported the area assigned to him to be too large. This gave an opportunity for trying the collection of revenue by ywathugyis in two circles, Kyaukpyuhaung and Minyat, containing, respectively, five and six ywathugyiships. They collected the land revenue without difficulty.

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The circles had a revenue inspector each as they were situated at some distance from each other. Under the orders of the Commissioner, the commission on collections was divided in the ratio of 7 to 3, the ywathugyis getting 7 per cent. and the revenue inspectors 3.

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Land revenue in the district can always be collected without difficulty, but there are a large number of persons who decline to pay capitation-tax, and it is therefore necessary to defer judgment until it is seen how the scheme works with that branch of revenue.

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The ywathugyis in the circles selected are all too illiterate to be able to do anything themselves in the way of clerical work.

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Remarks by Commissioner, Arakan Division.

Kyaukpyu.—It is very desirable in every way that the Kyaukpyu district should be surveyed and the rates revised. This is specially necessary in the northern part of the district and Cheduba.

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Remarks by Deputy Commissioner, Sandoway.

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Of the 21 thugyis reported in the report for 1890-91 three thugyis were retired under the 55-years rule and four others were, as anticipated in my last revenue report, removed for inefficiency and neglect of duty. No new thugyis were appointed in place of those who were retired and removed, but the collection of revenue by ywathugyis was introduced in the circles vacated by them.

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The ywathugyis of Singaung, Zadibyin, and Letweanauk circles having been appointed from the 1st April 1891 have collected all kinds of revenue whilst ywathugyis in other circles have collected land revenue, net-tax, and salt composition duty only.

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Except in the Central township the revenue collected by them was ordered to be paid into the Gwa and Taungup treasuries, respectively, owing to the long distances of their villages from headquarters—three to five days' journey.

The revenue assessment-rolls were prepared by revenue inspectors and forwarded to headquarters through Myoòks, and the cost of writing tax-tickets was borne by Government. At present the revenue inspectors have to do a good deal of the clerical work, such as the preparation of rolls, which should properly be done by the headmen; but this will be gradually altered in time as the latter get accustomed to their duties.

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The proportion of commission payable to ywathugyis and headmen in Singaing, Zadi-byin, and Letweanauk circles are 7 and 3 per cent., respectively, and in the remaining circle, 5 per cent. each. When the system is introduced throughout it should be possible so to re-arrange the charges as to give the headmen everywhere not less than 7 per cent.

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The collection of capitation-tax was made with remarkable celerity.

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There is no doubt that the collection of revenue by ywathugyis is a success in this district.

Remarks by Deputy Commissioner, Rangoon Town.

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Four out of the seven thugyis are duly passed candidates, while the other three hold their appointments under the old rules, having been exempted from the operation of the rules now in force. Two of the thugyis, namely, MaungThet Pyo and Maung Shwe Yit, have exceeded the age of 55 years and have both been granted extensions until March next. They are well able to carry on their duties, and have, along with the other thugyis, rendered much useful service during the past year. Their collections have been prompt and regular, and their demand books show no outstandings against them. Moreover, they have, during the year under report, wiped off completely the old outstanding on account of the late thugyi, Maung Pe's defalcations, which amounted in all to Rs. 8,199-12-3, and for which they were held responsible under their security bonds.

Remarks by Deputy Commissioner, Bassein.

THERE is no district surveyor. There were 48 thugyis during the year of report. The rules for the appointment of thugyis are followed out.

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The really good men are in a minority.

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The uncertainty of their position in view of the proposed system of ywathugyis has, I think, unsettled their minds all round.

Remarks by Deputy Commissioner, Thayetmyo.

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The district surveyor's time has been principally occupied in the survey and demarcation of "ayadaw" lands in the Upper Burma portion of the district.

Remarks by Deputy Commissioner, Amherst.

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No less than 16 thugyis retire on superannuation on the 1st April 1892. An attempt will be made to gradually introduce the system of collecting revenue by ywathugyis into these circles. Ywathugyis have been selected and appointed for every village or group of villages throughout the district during the year under report. It is extremely doubtful whether the system of collecting revenue through this agency will prove successful in the Amherst district. There are insuperable obstacles in the way and the system will certainly effect no saving on the present one. Many items of cost, such as increase to police for guarding and escorting treasure having been hitherto omitted from the calculations.

Remarks by Deputy Commissioner, Tavoy.

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The collection of the revenue by the ywathugyis in Kadetgyi circle was a success; but not so in the Karen circles as they had scarcity and other difficulties to contend with. There are two thugyis who have not qualified within the prescribed period, and they have been made to resign, so these circles as well as another one (where I have removed the acting thugyi) will be placed under ywathugyis, who for the future will collect the revenue.

Remarks by Deputy Commissioner, Toungoo.

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The thugyis for the most part are qualified and competent men.

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The district surveyor, Maung Gyi, was appointed on 1st December 1890. He was sent out to Minbôn circle with the Township Officer to divide that circle into 50 blocks under village headmen appointed in the place of the taikthugyi.

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There are 24 thugyis in this district and 56 village headmen appointed to col' ct revenue in Minbôn (50) and Thagaya (6) circles.

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Remarks by Deputy Commissioner, Salween.

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I deputed the second judicial clerk, Maung San Lin, to visit every village in the Ka-daingtí circle and test the capitation-rolls. The result was that Rs. 500 unassessed capitation-tax was collected in this circle alone.

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It was found impossible to abolish the taikthugyi system in this district owing to the illiterate condition of the headmen, none of whom can read.

Remarks by Commissioner, Arakan Division.

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Sandoway.—Mr. Houghton deserves great credit for his administration of his district and for the pains he has taken to introduce this village system on a sound footing.

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SURVEY AND BOUNDARY DEMARCATION.

Remarks by Deputy Commissioner, Rangoon Town.

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It may be mentioned here that, owing to the absence of proper boundary-marks of suburban holdings in particular, it is absolutely impossible to maintain a proper supervision and prevent unauthorized encroachments on Government lands. A demarcation survey and the fixing of permanent boundary-marks of the various holdings already alienated is urgently called for and will alone remedy the evil complained of.

TESTING SUPPLEMENTARY SURVEY WORK AND PRESERVATION OF SURVEY MARKS.

Remarks by Deputy Commissioner, Hanthawaddy.

THE attention of all officers testing supplementary survey operations were given to the survey marks and their existence and condition noted. The recent orders of the Director of Land Records regarding the preservation of these works by raising mounds of earth with a post in the centre over all survey marks existing have been fully carried out.

Remarks by Deputy Commissioner, Pegu.

AN area of 19,000 acres was surveyed and demarcated into 25 acre blocks in the Kamase circle; out of this area about 16,000 have already been allotted and the balance will very likely be taken up in the course of a few days. The survey fees obtained for land allotted more than cover the cost of survey.

Remarks by Deputy Commissioner, Bassein.

THE following circles, namely,—

Kwinbaukgyi,	Zyebyuzeik,
Kyagan,	Alegyun,
Lebyauk,	Pyinkahaing,
Thamandewa,	Myittaya,
Thingangyan,	Payahla, and
Thongwa,	Heingy

in the Myaungmya and Ngaputaw township have been demarcated and (partially) cadastrally surveyed during the year of report.

* * * * *

Of the circles partially surveyed an area of 230.94 square miles were for the first time brought under supplementary survey.

Remarks by Deputy Commissioner, Henzada.

OUT of 47 thugyis in the district of Henzada seven thugyis did their survey and demarcation work without the assistance of their taiksayès.

Remarks by Deputy Commissioner, Tavoy.

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Mr. Littlewood makes the increase in cultivated land in four circles near the town of Tavoy, the area of which has been worked out roughly, as over 10 per cent. on the thugyi's measurement.

Remarks by Deputy Commissioner, Mergui.

THE Field-to-Field survey commenced operations in December.

RECORDS.

Remarks by Deputy Commissioner, Bassein.

THE records in thugyi's possession are kept in tin-lined almirahs provided for that purpose.

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At the beginning of the year very few thugyis had set apart a room for office, and as they were uncertain as to their prospects in consequence of the question of abolishing thugyiships, the Superintendent, Land Records, had the utmost difficulty in getting the thugyis to provide an office room in their houses for the proper and safe custody of their records. But before the rains were over every thugyi was induced to set apart an office room and racks, and extra almirahs were provided by the thugyis themselves for the proper arrangement and safe custody of records; they are now in good condition.

LAND REVENUE ROLLS.

Remarks by Commissioner Arakan Division.

Kyaukpyu.—With respect to the Deputy Commissioner's remarks regarding the numbering of tax tickets, his explanation of my ruling is not quite correct. What I ruled was as follows: "Every distinct plot of land is a holding, but there is no objection (and in fact it is done in Akyab and other districts) to several holdings being shown separately in one tax receipt if they fall within the same kwin, the whole demand being totalled up."

(2) "For the purposes of the Administration report, it is usual in Akyab to treat all holdings falling on the same "kwin as one holding."

Remarks by Deputy Commissioner, Kyaukpyu.

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The rolls were checked in the revenue office and were generally found accurate. The tax tickets numbered 1,00,780. This is due to the practice which has prevailed in the district of using tickets for each plot of land. The Commissioner has ruled that, though each plot of land is a holding, the revenue on such plots should be added together and one ticket issued for all the plots belonging to one cultivator in one kwin.

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Remarks by Deputy Commissioner, Pegu.

IN all circles the land revenue-rolls were punctually submitted.

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Remarks by Deputy Commissioner, Bassein.

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The land revenue-rolls in every instance this year were submitted punctually before 15th February; these were all found to have been examined by the Township and Sub-divisional Officers.

Remarks by Deputy Commissioner, Mergui.

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The thugyis, with few exceptions, are uneducated men, and labour under great disadvantages, being Burmans and the population mainly non-Burman. In four circles two entirely different dialects of Karen are spoken; in four others Siamese, Malay, and Chinese are the only languages known.

Remarks by Deputy Commissioner, Toungoo.

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There was some difficulty in preparing the assessment-rolls for Minbôn circle, the most important one in the district. The circle at the commencement of the year was placed under the village headmen.

Remarks by Deputy Commissioner, Shwegyin.

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The capitation-tax assessment-rolls were carefully checked by Township Officers and Subdivisional Officers everywhere, and large sums added to the assessment by the supplementary rolls prepared in consequence.

TRANSFERS OF LANDS AND PARTITIONS.

Remarks by Deputy Commissioner, Hanthawaddy.

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The sales increased by 4,572 acres, or 16 per cent., and the land held under mortgage by 3,981 acres, or nearly 18 per cent. The increase in the quantity of land held by tenants shown in the following paragraph, and the increased business done in the offices of the Registrars of Deeds throughout the past year prove that cultivators are parting with their land with increasing rapidity to persons who assume the position of landlords.

Remarks by Deputy Commissioner, Prome.

			1890-91. Acres.		1891-92. Acres.
Area sold	...	...	4,655	...	6,638
Mortgaged	...	...	3,008	...	6,515
Redeemed	...	...	3,400	...	1,083
Otherwise transferred	...	...	1,981	...	2,554

The number of tenants in the district is 2,629, of whom 337 have been in occupation over 5 years. The rates they pay average Rs. 7·87, being about seven times the average Government revenue.

Remarks by Deputy Commissioner, Bassein.

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In the previous year the number of acres mortgaged reached 2,684 only, and even this was then reported as abnormally high. This year there is again an increase of more than one-third, while redemption has remained stationary. Unless this is the result of better reporting and check, the matter is one for thought.

Remarks by Deputy Commissioner, Amherst.

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Cases of sales of land have been very numerous, and in 90 per cent. of the cases the land is sold at the instance of the Native of India and passes from the possession of the native of Burma. The statistics furnished are not reliable, but everywhere it is clear, and especially within 10 miles of the environs of Moulmein, that the process of expropriation of the cultivating population is going on and the cultivators are alienating their land to money-lenders.

TENANT OCCUPANCY.

Remarks by Deputy Commissioner, Hanthawaddy.

THERE were 4,247 tenants, and the area held by them is 94,074 acres against 81,959 acres last year, or an increase of 15 per cent. nearly. The incidence per acre of the total payment is Rs. 7·68 against Rs. 5·83 in the previous year.

The increase in the average rent paid by tenants from Rs. 5·83 to Rs. 7·68 per acre is strikingly indicative of the progress made in the alienation of land from the cultivators who are now competing in increased numbers for the privilege of occupying the land as tenants. The tenancy is from year to year. Leases are unknown, and it is uncommon to find a tenant occupying the same land for many years in succession.

Arable land, suitable for letting to tenants has become a good investment for capitalists, and the value of land has in consequence increased and is likely to go on increasing as long as this process continues, and the occupation of landlord is safe and lucrative; but it is, in my opinion, against the interests of the country and the people that the agricultural class should be deprived of the ownership of the land, and legislation seems called for to restrain the present facilities of transfer. It was not the intention or in the contemplation of Government, when fixing the assessment at such a figure as would permit the agricultural peasant to live and thrive upon his land, that another class named landlords or middlemen should step in between Government and the cultivating landholder, and reap the whole advantage of these low rates of assessment.

Remarks by Deputy Commissioner, Pegu.

THE number of tenants increased from 6,535 to 6,598. The area occupied by tenants increased from 220,531 to 246,185. The increase is mostly in Kawa and Kyauktan townships. In this district a good many of the landlords are Rangoon money-lenders.

Suits for rent increased from 24 to 32 in the year under report.

Remarks by Deputy Commissioner, Tharrawaddy.

DURING the year of report 42,163 acres were sub-let to 4,870 tenants as against 34,880 acres to 4,122 tenants in 1890-91.

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The incidence per acre of rent plus revenue was Rs. 8.18 as against 5.73 in 1890-91.

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Remarks by Deputy Commissioner, Bassein.

THE number of tenants who have rented land amounted to 5,066. The number of tenants increased by 1,080 when compared with last year. The increase has been steady, but this is the largest known. All these statistics appear to point in the same direction and show that the Agriculturists' Relief Bill lately under consideration is much needed.

Possibly this year the increase, so far as tenants are concerned, may be due to a greater influx from Upper Burma of persons driven down by scarcity.

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Remarks by Commissioner Irrawaddy Division.

Bassein.—There were more tenants available in the shape of immigrants from Upper Burma.

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Remarks by Deputy Commissioner, Amherst.

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When land is attached and sold by order of the Judge of Moulmein no intimation is given to the Deputy Commissioner of the Amherst district.

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GRAZING-GROUNDS.

Remarks by Commissioner, Arakan Division.

Akyab.—Fifty-five grazing-grounds were allotted with an area of 7,848 acres, making a total of 285 grazing-grounds with an area of 53,152 acres for the whole of the district. The 55 grazing-grounds have been demarcated by posts of various kinds, but I think a better plan would be to raise small mounds of earth and bury in them a small pipe.

* * * *

I doubt very much the use of reserving those large grazing-grounds. I think cattle are better cared for and better cattle are reared by restricting the area of grazing-grounds to small areas near the villages, or by not permitting cultivators extending over a whole kwin, reserving the portion along the creeks, &c., for grazing and cattle paths.

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Remarks by Deputy Commissioner, Sandoway.

DURING the year two pieces of land, measuring 363 acres 12 annas and 72 acres 3 annas were reserved as grazing-grounds in the central and southern townships. Both pieces were ill-adapted for cultivation. Besides these new grazing-grounds there are three other ones, which were allotted in the neighbourhood of Sandoway with an area of 21 acres 6 annas. The boundary-posts of these grazing-grounds are in good order.

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Remarks by Deputy Commissioner, Tharrawaddy.

DURING the year 1891-92 *thirty-five* grazing-grounds were reserved, having an acreage of 4,870 acres. The total area now reserved is 42,276 acres, divided into 353 grazing-grounds. The reservation effected during the year completes the area required for the present.

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Remarks by Deputy Commissioner, Thongwa.

TWENTY-ONE grazing-grounds were reserved during the year with an area of 4,600.56 acres, bringing up the total area reserved to 23,311 acres. All except two of these were reserved in consequence of Settlement Officer's recommendations. The process of reservation will continue for a year or two more, as all the above 21 were in the north of the district, and the other portions which come under settlement in the current year have still to be attended to.

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Remarks by Deputy Commissioner, Bassein.

IN the settled circles of the district there are 669 grazing-plots, comprising a total area of 122,175 acres, allotted under the *Burma Land and Revenue Act*. All of these have been demarcated, and the pipes are well mounded to prevent damage.

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Remarks by Deputy Commissioner, Henzada.

DURING the year under report 35 plots of land containing 1,792.85 acres in area were allotted and the final orders issued.

Remarks by Deputy Commissioner, Shwegyin.

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DURING the year seven grazing-grounds were allotted with an acreage of 2,188·87.
At the end of the year there were 37 with an acreage of 26,841·92.

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The people entitled to use the grazing-grounds, old and new, are in all cases prepared to subscribe the costs of permanent demarcation.

REVENUE DEMAND.

Remarks by Deputy Commissioner, Akyab.

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There has been an increase of 17,012 acres in the area assessed, due to the expiry in the year of report of exemption periods on potta grants issued in previous years, and to the more correct registration by the holding surveyors employed by the Land Records Department in nine circles, which were outside the settled tracts during the year.

The increase in the demand is accounted for by the fact that the area under assessment has increased. Another reason is the enhancement of rates on certain grants (made under the Waste Land Grant Rules) in accordance with the terms of the leases.

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The land revenue actually credited in the treasury in the year of report was Rs. 11,78,597.
The several items of which this sum is made up are as follows:—

	Rs.
(a) On account of outstandings of 1890-91	1,52,914
(b) Advance collections of 1892-93	5,824
(c) Collections on account of the year of report	10,19,859
Total	<u>11,78,597</u>
The collections of land revenue in the year of report on account of the demand of the year were	
Advance collections in 1890-91	1,816
Net demand of 1891-92	<u>10,21,675</u>

Remarks by Deputy Commissioner, Sandoway.

THE whole amount of revenue demand was collected before the 31st March 1892
Besides the above sums the outstanding balance of revenue, Rs. 742, for 1890-91 and the sum of Rs. 370 for 1889-90 were collected during the year.

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Remarks by Deputy Commissioner, Rangoon Town.

THE total area of land assessed during 1891-92 was 3,966 acres, against 4,015 acres in the last preceding year, thus showing a decrease of 49 acres. This was brought about by a decrease of 73 acres under paddy cultivation, resumed by Government for reclamation and Railway proposes, and an increase of 24 acres under "orchard and garden produce."

Remarks by Deputy Commissioner, Hanthawaddy.

THE total area assessed was 528,139 acres. The gross demand on account of land revenue for the year amounted to Rs. 11,26,228, as against Rs. 10,91,134 in the previous year. Added to the arrear balance of Rs. 65,767 from the preceding year, the whole amount for collections come up to Rs. 11,91,995, of which Rs. 10,631 were remitted, leaving a net sum of Rs. 11,81,364 for realization. Rupees 11,48,359 were collected during the year, leaving a balance of Rs. 2,282 to stand over.

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The whole demand up to the 31st March was practically collected, with the exception of small sums in respect of which proceedings were going on in the Courts, and revenue due on a waste land grant, the owner of which could not be found, and had eventually to be advertised for with a view to proceedings for the resumption of the grant. The outstanding shown against Hmawbi circle at the close of the year, and more than half that against Tuntè were actually in the hands of the thugyis, and paid in on the following day, bringing the uncollected arrears below Rs. 1,000. Every effort was made by officers throughout the district to the call for the early collection of revenue.

Remarks by Commissioner, Pegu Division.

Hanthawaddy.—The collections show a marked improvement as compared with the previous year. Had Township Officers, however, shown a little more energy and exercised a closer supervision, the outstandings would have been nominal, if any.

Remarks by Deputy Commissioner, Pegu.

AREA assessed, 809,076 acres, including 580 acres of taungyas; number of fruit-trees assessed, 1,077. The gross demand amounts to Rs. 14,88,180, the whole of which amount, as well as the outstanding balance of last year, Rs. 27,976, was collected before the 31st March 1892, leaving no balance outstanding at the end of the year 1891-92.

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The gross demand is Rs. 27,681 greater than last year; the increase is owing to extension of cultivation and expiration of the period of exemption for pottas in part, but chiefly to the raising of rates of assessment in three circles of the Payagalé township.

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Remarks by Commissioner, Pegu Division.

THE Pegu district is the only district in this division that completed its land revenue collections within the year. Considering that revenue amounted to nearly 15 lakhs, the result is very creditable to the Deputy Commissioner and all his officers.

Remarks by Deputy Commissioner, Amherst.

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The initial demand for 1891-92 was Rs. 7,51,720 as against Rs. 7,14,185 in the year previous; deducting Rs. 5,537 for 1891-92 and Rs. 624 for 1890-91, respectively, being amounts remitted, we have a net demand of Rs. 7,46,183 for the year under report as against Rs. 7,13,561 in the previous year, or an increase of Rs. 32,622. The increase would be larger still, but the demand for kaing cultivation is excluded this year, whereas it was included in the demand of the year previous.

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The balance remaining on the 31st March 1892 was Rs. 2,420 only as against Rs. 1,15,351 on the 31st March 1891, showing a decrease in the outstandings of no less than Rs. 1,12,931. This sum of Rs. 2,420 is, however, only an apparent balance. For, of this amount, Rs. 2,242 represents an outstanding from 1888-89, ordered to be recovered from two Myoòks, for the recovery of which, however, this district is not responsible. This leaves a balance of Rs. 178, which was remitted a few days after the close of the financial year. Practically, therefore, the entire land revenue was collected and paid into the treasury before the 31st March 1892, a result, I believe, never before attained in this district.

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The increase in the fallow area was in four townships—Yelamaing, Gyaing-Attaran, Haungtharaw, and Salween-Hlaingbwe. In Yelamaing the land was fallow owing to the loss of cattle, the mortality being very great. In the other three townships the increase is due to the lengthy period during which the ground was submerged, owing to abnormally high floods, which prevented all agricultural operations. In Gyaing-Attaran also there was some mortality among the cattle, sufficient to check the culture of land; moreover, the people of this township were much harassed by small-pox during the year.

Remarks by Deputy Commissioner, Toungoo.

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The revenue was collected and paid into the treasury before the end of March 1892.

Remarks by Deputy Commissioner, Shwegyin.

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The punctual collection this year is attributable—

- (i) to the fact that there were no surveys to delay the issue of land revenue assessment-rolls, which led to the heavy balance last year;
- (ii) to the fact that the Financial Commissioner and the Commissioner insisted on punctual collections. Knowing how easy it was for the people to pay, I had no scruples in meeting their wishes and encountered no obstacles more formidable than the natural indolence of the thugyis which was happily overcome.

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The land revenue on "kaing" land was demanded and almost all collected before 31st March 1892.

REMISSIONS AND SUSPENSIONS OF LAND REVENUE.

Remarks by Deputy Commissioner, Hanthawaddy.

(a) OUT of the demand for the year, remissions amounting to Rs. 9,731 were granted on account of drought.

(b) Out of the balance of Rs. 65,767 outstanding from the previous year, Rs. 28,869 were remitted on account of floods, erroneous assessments, and amounts irrecoverable, sanction for which was not obtained in time for entry in the accounts of that year. Three out of the four townships suffered from drought owing to the sudden cessation of the rains at too early a period of the year.

One thousand one hundred and twelve applications were put in for remission, but the anticipated damage was much reduced by the fortunate occurrence of rain during November, which restored the greater part of the crops not already past recovery, and the number of cases eventually recommended for remission amounted to only 211. The Township Officers concerned and the Subdivisional Officer of Insein inspected the damaged crops most carefully, field by field, and I can vouch for the fact that no undue liberality was shown to the cultivators prejudicial to the interests of Government. Any remarks to the contrary by the Director of Land Records arose, I understand, from his not knowing clearly which were the holdings recommended for remission as distinguished from those in respect of which the applications were dismissed.

More care was taken in the preparation of the remission cases and punctuality in their submission than last year.

Remarks by Commissioner, Irrawaddy Division.

* *Thayetmyo*.—Applications for remission were well dealt with by Mr. Blake, Subdivisional Officer of Thayetmyo, while they were badly handled by Mr. Bonus of Myedè and his Myoök Maung Ne Dun. Mr. Bonus took no interest in his work, and his only anxiety was to return to Bombay. All the official pressure possible was applied to these indolent officers, but they failed to respond to it.

COLLECTIONS AND BALANCES UNCOLLECTED AT THE END OF THE YEAR.

Remarks by Deputy Commissioner, Akyab.

THE land revenue assessment-rolls were all brought into the Deputy Commissioner's office in time to admit of the tax-tickets being issued on much earlier dates than in previous years, and, acting on the stringent orders issued to them for the speedy collection of the revenue, the thugyis without exception worked hard and the total demand was paid into the treasury by the 31st of March.

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During the year of report the system of collecting revenue by ywathugyis was introduced in the Thimbôndan circle of Urittaung township, Satyogya circle, of Akyab township, and in part of the Kyawshin circle, Pauktaw township.

In the Thimbôndan circle the following four ywathugyis collected the whole of the land revenue, Rs. 11,028-4-4, before the end of 1891-92, namely,—

					Land Revenue.		
					Rs.	A.	P.
(a) Nga Me Aung	...	...	...	...	1,631	13	3
(b) Tun Hla Aung	...	...	...	...	2,701	10	5
(c) Tha Bôn	...	...	...	...	3,042	4	2
(d) Maung Tun	...	...	...	...	3,652	8	6
Total	...	...	...	...	11,028	4	4

Besides this ywathugyi Nga Me Aung collected capitation-tax, Rs. 492-8-0. In the previous year the thugyi could not complete the collection of land revenue till the 31st March, but in the year of report the collections by four ywathugyis were completed by the 15th of March.

In the Satyogya circle six ywathugyis collected the whole of the land revenue, amounting to Rs. 15,406-1-9, and there were no outstandings at the close of the year. In the year previous the outstandings of this circle were Rs. 1,624.

The collections made were by the following ywathugyis:—

					Rs.	A.	P.
(a) Pataw Re	...	...	...	...	2,127	9	0
(b) Nga Pyu Than	...	...	...	...	1,610	9	8
(c) Chiza Aung	...	...	...	...	2,159	12	8
(d) Maung U	...	...	...	...	3,285	3	0
(e) Tun U	...	...	...	...	2,524	3	9
(f) Tin Me	...	...	...	...	3,698	11	8
Total	...	...	...	...	15,406	1	9

Two ywathugyis were made to collect revenue in a portion of the Kyawshin circle, and the collections made by them were as follows :—

	Land Revenue.			Capitation-tax.			Total.		
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
(a) La Paw ...	1,315	13	0	+	572	8 0	=	1,888	5 0
(b) Chin Re ...	2,099	0	7				=	2,099	0 7
Total ...	3,414	13	7	+	572	8 0	=	3,987	5 7

The land revenue was collected before the 31st March.

The experiment is only confined to a little more than two circles, and the work done by the thugyis during the year has been remarkably good.

Remarks by Deputy Commissioner, Kyaukpyu.

THE whole demand was paid in by the 31st March as against Rs. 59,292, land revenue outstanding in the previous year. The more expeditious collection of land revenue may be ascribed to—

- (i) punctuality being insisted on in the submission of the rolls. As pointed out above they were all in by the 8th February 1892, and tax tickets issued by the 13th of the month;
- (ii) the thugyis being required to pay in half their revenue by the end of February.

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Remarks by Deputy Commissioner, Hanthawaddy.

THE collections of land revenue during the year were Rs. 11,48,359 of the net demand including balances, leaving a balance of Rs. 2,282 for collection in the following year. Deducting fresh assessments made after the 31st March, amounting to Rs. 604, the aggregate of corrections of errors in measurements, only Rs. 1,678-7-0 of the total amount for collection were outstanding, and of this Rs. 706 were in the hands of Township Officers and was paid into the treasury next day. It was all fairly and honestly collected, thugyis having been warned by my circular order, dated the 18th December 1891, against fictitious returns by payments of money before it was actually collected.

It was practically found impossible to realize the whole amount within the year in all cases in which proceedings have to be taken. In the first place the thugyi has to make a demand. If that is not paid, he must serve a notice and wait for 10 days before instituting proceedings in the Court of the Myoök. Then another notice has to be issued by the Myoök calling on the defaulter to appear by a certain day, after this the Myoök must proceed to the village in which the defaulters' land is situated, make enquiries as to whether he possesses the right of a landholder, then notify for 10 days before the land can be sold and the arrears realized.

The thugyis and the Township Officers are at this period as busy as can be, collecting money and assisting, and have not much time to attend to these proceedings. The duties imposed on Township Officers in connection with the collection of the revenue laid down in Circular No. 1 of 1888 have been strictly enforced both in the collection of land revenue and capitation-tax.

Remarks by Deputy Commissioner, Pegu.

No outstandings on 31st March 1892.

Considering that the demand showed an increase of Rs. 27,681, the rapid collections of such heavy revenue shows good work on the part of all Revenue Officers.

The good prices obtained for paddy this year in a great measure was the cause of revenue being collected so quickly as sales were made early, and the cultivators were thus in a position to pay the revenue demand when asked for. Township Officers no doubt exerted themselves more than usual to get in the revenue, owing to stringent orders issued on the subject in accordance with the Financial Commissioner's instructions.

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Remarks by Deputy Commissioner, Tharrawaddy.

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Collections are easy throughout the district, except in the Kubyu and Lèdaw circles, where some difficulty was experienced in realizing the demand. In the rest of the district the revenue hardly touches the cultivator, who was getting this year Rs. 120 per 100 baskets and had to pay a revenue at the outside of Rs. 8 per 100 baskets.

Remarks by Deputy Commissioner, Bassein.

THIS very satisfactory result was no doubt due partly to the energy shown by Captain Pritchard and his subordinates and partly (and I think principally) to the abnormally high

prices of paddy this season. Such as it was some thugyis (though not to the same extent as usual) had to borrow to pay in time, trusting to recovery from cultivators afterwards.

Remarks by Commissioner, Irrawaddy Division.

Bassein.—The Deputy Commissioner may be thinking of mayin revenue, which should not have been demanded till after the close of the year, otherwise thugyis can only have had to borrow in isolated cases in order to avoid the consequences of their own indolence or as a matter of speculation. I know, however, that the thugyi of the remote circle of Gwaletya (since transferred to Sandoway) paid in some of his revenue in advance because he could not possibly return to Bassein before the 31st of March.

Thayetmyo.—There was no reason why the balance of Rs. 518 outstanding on the 31st March 1892 should not have been either collected or remitted. For it Mr. Bonus is to blame. Mr. Bonus was quite surprised when I inspected the working of his office and gave expression to displeasure at the mistakes discovered. He said that "in Bombay Commissioners never inspected."

Mr. Bonus was the only Subdivisional Officer in the Irrawaddy division who neglected his work in this particular.

Remarks by Deputy Commissioner, Tavoy.

This year I took the precaution to have all the thugyis' assessment-rolls ready by the 15th January, and I sent the Township Officers round with the thugyis to see that they collected the revenue properly and expeditiously, and the consequence was I got the whole of the land revenue in by the 29th February, that being only 14 days after it was actually due.

All the capitation-tax for 1891-92 was collected by the 31st December.

Remarks by Deputy Commissioner, Mergui.

THE thugyis were a little late in the preparation of their assessment-rolls in most cases, yet the whole revenue was in before the 25th March. This extraordinary result is due to the pressure brought to bear on the Township Officers, though it was not effected without a considerable strain on everybody.

The only circle in which collections by ywathugyis has been sanctioned was Kabin in the Myoma township. Here, owing to the removal of the thugyi just as the assessment was due and no taiksayè having been appointed, a little difficulty was experienced. However, the Kalwin thugyi, whose collections were completed early, was called down to assist, and the work was completed in time. Unless the Government is prepared to pass early orders as to the employment of taiksayès, it will be difficult for District Officers to get in their returns and revenue in time: ywathugyis, however willing, are as yet ignorant of the work, and in many parts of the district are unacquainted with Burmese. There is not so much difficulty about payment as the villagers have always their money ready; the difficulty will be to get the rolls prepared and the tickets issued in time.

Remarks by Deputy Commissioner, Shwegyin.

Speaking generally, it may be said the collections were easy. The only difficulty was with some of the land measured by the holding surveyors last year. Some of the people declared their lands were over-measured and over-assessed. This was not always found to be the case when further enquiries were made.

Remarks by Deputy Commissioner, Salween.

There was no balance outstanding at the end of the year 1891-92. The land revenue collection is generally made without difficulty.

Remarks by Deputy Commissioner, Pegu.

REPORTS have been received from almost all the thugyis of this district, and an opinion thereon has been submitted by Subdivisional Officers. I find that the thugyis are unanimous in stating that no portion of the revenue (capitation and land tax) for the year 1891-92 was collected by ywathugyis.

The ywathugyis have, however, been utilized to distribute the notices of demand on the cultivators within their jurisdiction, and they have been used to facilitate the early