

collection of revenue by reminding and stirring up all persons inclined to be backward in paying in their revenue: the names of such persons were submitted to the ywathugyis for that purpose. The ywathugyis rendered material assistance in hurrying backward payers, but the taikthugyis all state that no tax tickets were issued to them, neither was any money actually collected by them.

LOWER BURMA VILLAGE ACT.

Remarks by Deputy Commissioner, Tavoy.

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The revenue was collected by the village headmen in three different circles in Kadetgyi, a small Burman circle, where there are two village headmen, and the two Karen circles of Taungbyauk and Kalyaung, where there are several groups of villages under Karen headmen who cannot write Burmese. As it was the first year of their collecting revenue I had the capitation-tax assessment-rolls prepared for them. The Burman headmen collected their tax in a very short time and also from a few persons whose names had been omitted.

The Karens had great difficulty at first, because there was a scarcity amongst them, but they were allowed to wait until December, when all capitation-tax was paid in.

As the village headmen of Kadetgyi did not know how to fill in the land assessment-roll I sent the district surveyor down there, who made it out for them and measured up the kwins; he made an increase of 168.93 acres on last year's returns.

YWATHUGYI SYSTEM OF REVENUE COLLECTION.

Remarks by Deputy Commissioner, Toungoo.

THE Thagaya circle has now been for two years under village headmen; the revenue has been promptly collected and paid in. This year the Minbôn, the most important and largest revenue-paying circle in the district was similarly experimented on; the result was most satisfactory. Of course it has entailed extra work on the Akunwun and Township Officer, who have had to make up the rolls and returns. The collections of the circle show an increase and the amounts were collected and paid in very promptly as soon as the tickets had been issued. I should much like to see the system in force throughout the district; it would be popular and would give village headmen some remuneration, which at present they do not get.

GRANTS OF LAND, LEASES, &c.

Remarks by Deputy Commissioner, Akyab.

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There are two oil settlements in the Boronga island of this district, one of which is owned by Mr. Savage and the other by the Boronga Oil Refining Company, which I understand has sold its rights to the South Australian Petroleum Fields, Limited, but the transfer has not been reported to me officially.

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Remarks by Deputy Commissioner, Rangoon Town.

(a) No lands were granted during the year for cultivation purposes.

(b) A small plot of land in Dalla circle, which was previously used as a Burmese burial-ground was alienated under a deed-of-gift to the representatives of the Burmese community of Dalla.

Remarks by Deputy Commissioner, Hanthawaddy.

THE number of grants falling under the Waste Land Grant Rules of 1865 paying revenue has increased by five owing to Grant Kwins Nos. 22, 25, 15, 17, and Shwebôntha (Register No. 45) falling into assessment, and the increase of Rs. 1,311 in revenue and 3,659 acres in area is attributable to this cause.

Remarks by Deputy Commissioner, Pegu.

THE area of grants under the old rules is the same as last year.

The grants named—

						Acres.
Myogalè	...	...	...	...	...	443.49
Thayetpingyaung	...	...	...	...	...	48.82
Zibyugôn	...	...	...	...	...	325.45
Lahayit	...	...	...	...	...	1,914.88

were assessed at the rate of 4 annas per acre during the year. The area of pottas granted during the year is 26,220 acres.

Remarks by Deputy Commissioner, Thongwa.

APPLICATIONS for grants were more numerous than ever. There is still a very considerable area of unoccupied land in some parts of the district, but much of it is of comparatively inferior quality, *e. g.*, the land near the sea in Pyindayè and Kyunpyathat circles. Nearly all the best land has already been taken up. I refer to land available under natural conditions. By bunds—particularly round Thongwa island, which, I believe, it is proposed to make next year—a large area of good land can still be made available, but the fishery revenue will suffer to some extent. However, it is the natural order of things that the former must give way before the latter.

No grants were made on special terms.

Remarks by Deputy Commissioner, Amherst.

APPLICATIONS for grants of land, some of them dating back to 1884, had been put aside and the subject generally unattended to for some years. An attempt was made during the year under report to issue grants of land punctually and methodically to those making application for it, the result being the increase pointed out. The increased facilities afforded for acquiring land have given a great impetus to agriculture, and applications for further grants have come pouring in to the Deputy Commissioner. There were two applications for very large areas of land: one for 8,000 acres of the land now lying uncultivated west of Mudôn; the other by a Karen from Pegu, who offered to bring the 12,000 acres north of Thatôn under cultivation, provided he received the lion's share of the cultivable area, with a long period of remission, he offering Rs. 15,000 towards the cost of the necessary works. The former application was rejected by the local Government; in the latter the applicant has withdrawn owing, I believe, in some measure to local opposition. This Karen guaranteed to settle a certain number of Karen families on the land. Various have been the projects, extending over a period of 15 years, to bring these two vast fertile plains under the plough. Certain it is that the inhabitants of the neighbourhood can do nothing individually or collectively; the work needs a large outlay of capital without any return for a period of years, and only Government, or an individual or corporation with the necessary funds at its disposal can carry out the project.

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The district supports a population of 400,000: it is capable of supporting 400,000 more if its development is properly attended to and a liberal land policy adopted.

Remarks by Deputy Commissioner, Toungoo.

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The total area of land granted revenue free for a term under the *Land and Revenue Act* was 9,728 acres, which compared with the previous year shows an increase of 6,236 acres. Most of the land granted for paddy cultivation in the Zeyawadi township was given to immigrants from Upper Burma and some from Lower Burma.

CAPITATION-TAX.

Remarks by Deputy Commissioner, Akyab.

THE increase is due partly to the expiry of exemption periods allowed to certain immigrants and partly to the new arrivals of some people from Kyaukpyu district.

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The only difficulty experienced in the realization of this tax is from the Bengalis, who are most persistent in evading payment, and some opium-eaters and men who have no ostensible means of livelihood.

Remarks by Deputy Commissioner, Arakan Hill Tracts.

THE increase is chiefly due to the late census and to the help the census returns gave in preparing and checking the assessment-rolls.

Remarks by Deputy Commissioner, Kyaukpyu.

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The large increase in the demand may be ascribed to the extra pressure which has been brought to bear on the thugyis; the punishment of the Moyasein thugyi led to the discovery that his circle was very much under-assessed.

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The collection of capitation-tax is not easy as there are many persons who decline to pay and abscond whenever Government officers come round to the villages.

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In the present year I have directed thugyis at the time of submitting their rolls to make a note of any persons who are likely to give trouble in the matter of payment. Town-

ship Officers will then be able to lay their finger on circles or villages where collection is most likely to be difficult and to take the field against defaulters early.

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Remarks by Deputy Commissioner, Sandoway.

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There is considerably greater difficulty in the realization of this tax than with that of land revenue.

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Remarks by Deputy Commissioner, Hanthawaddy.

THE number of persons assessed to capitation-tax was 61,443 or 2,201 more than in the previous year. The demand rose from Rs. 2,49,444 to Rs. 2,56,413.

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The uncollected balance was *nil*.

Remarks by Deputy Commissioner, Hanthawaddy.

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Blank tax tickets were issued freely to thugyis to catch strangers, and to Myoòks and the Extra Assistant Commissioner of Insein. The latter officers actively checked the rolls in each village. Supplementary rolls were made for persons found to be omitted. All blank tickets unused were returned carefully checked with the register and cancelled.

Remarks by Deputy Commissioner, Pegu.

TOTAL demand Rs. 2,90,855: no balance was outstanding at the end of the year, 31st March 1892. There is an increase of Rs. 3,869. The increase is due to people arriving from Upper Burma to settle in the district.

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The Township Officers checked the assessment-rolls. The Myoòk of Paunglin discovered omission of Rs. 2-8-0, Pagaundaung Rs. 82-2-0, and Kyauktan Rs. 35. The total amount of omissions discovered by the Township Officers mentioned was Rs. 120.

Remarks by Deputy Commissioner, Prome.

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The increase is due to the careful supervision by the Revenue Department.

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Remissions were principally made for absconders, prisoners, men who died, and on account of poverty.

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The decrease in the number of persons exempted from payment of capitation-tax is due to ywathugyis having taken the place of yazawutgaungs and kyedangyis.

Remarks by Deputy Commissioner, Amherst.

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The total demand was Rs. 3,22,116 as against Rs. 3,05,231 in the year 1890-91, or an increase of Rs. 16,885. These increases for a district supposed to be stationary and stagnant are encouraging and interesting. I would ascribe them to the better supervision of the thugyis by the Subdivisional and Township Officers, to the actual checking of villages by these officers, and lastly to some extent to the immigration of persons from Moulmein town to the district.

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The Myoòk of Gyaing-Salween, Maung Po Hla, did especially good work and brought under assessment a large number of Chittagonian boatmen, who in previous years used to escape the tax. The Subdivisional Officer of Hlaingbwè and Kawkareik also did his duty in checking thugyis' rolls previous to submitting them to the Deputy Commissioner.

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There is no doubt that even where there was no supervision the taking of the census not only assisted the circle thugyis, but frightened them into making more correct returns commensurate with the actual population of their circles.

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There was no outstanding whatever on the 31st March 1892. The demand, excluding collections on blank tickets, was practically collected before the 31st December 1892, showing that the collection of the tax was much more prompt than in previous years in this district.

Remarks by Deputy Commissioner, Tavoy.

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

Remarks by Deputy Commissioner, Mergui.

The increase is due to more careful checking and assessment. In Maliwun the Sub-divisional Officer himself re-wrote the whole list, with a resulting increase from Rs. 1,903 to Rs. 3,145. Only Rs. 240 were written off as irrecoverable. This also was from Maliwun, where the people are in the habit of quietly moving across the Pakchan on the approach of the thugyi's visit.

Much attention was paid to the revision and checking of rolls. I took the opportunity of using the house lists prepared in connection with the *Village Act* for this purpose and personally checked the capitation-rolls of the Palaw, Tenasserim, and Myoma townships. In Mergui town alone the Myoök and I were enabled to unearth over 60 Chinamen who had eluded the thugyis.

The exemptions from capitation-tax decreased from 2,651 to 2,355; the number of fresh tickets issued was 628 as against 373, the increase being mostly due to immigration.

Remarks by Deputy Commissioner, Toungoo.

The tax was collected smoothly and paid in earlier than in previous years, the number of coercive processes issued being 105.

Remarks by Deputy Commissioner, Shwegyin.

The most noticeable feature of the year's assessment-roll is the large increase. It is partly due to the increase in the population of the district, partly to another cause.

With a view to knowing the utmost that could be done by the taikthugyis on the present system, I pushed them to exert themselves and made Subdivisional Officers and Township Officers supervise the rolls everywhere. The result was that, though the assessment was complete on the 30th September and there were no outstandings then, subsequent assessment-rolls were sent in, and on these and on blank capitation-tax tickets additional capitation-tax revenue was collected, and these collections were not finally complete till 5th January 1892.

Remarks by Deputy Commissioner, Salween.

The revenue was realized with punctuality and without trouble. The increase in capitation revenue is due to the rolls having been subjected to careful testing during the year.

LAND-RATE IN LIEU OF CAPITATION-TAX.

Remarks by Deputy Commissioner, Akyab.

THE increase is owing to the assessment of this tax on some landholders who in the year previous were assessed to income-tax and in consequence exempted from the payment of land-rate in lieu of capitation-tax.

Remarks by Deputy Commissioner, Kyaukpyu.

THE decrease is due to the exemption of persons who had been improperly assessed in the previous year, some persons having been assessed to land-rate in lieu of capitation-tax as well as income-tax.

Remarks by Deputy Commissioner, Prome.

The decrease was owing to the increase of persons assessed to income-tax during the year under report.

FISHERY REVENUE.

Remarks by Deputy Commissioner, Sandoway.

THE increase was owing to more licenses having been issued during the year of report and is fairly general along the sea-coast.

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The whole of the demand was collected before the end of the financial year with no remissions and caused no difficulty.

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Remarks by Deputy Commissioner, Hanthawaddy.

THE revenue demand on account of fisheries during the year amounted to Rs. 96,585 against Rs. 95,640, or an increase of Rs. 945, which is contributed by net licenses which are now mostly issued by thugyis.

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The increase in the number of licenses is attributed to greater care on the part of thugyis and Township Officers in assessing and levying the tax.

The great increase is in the number of licenses issued for inland fisheries; sea fisheries have also increased slightly, while the income from leased inland fisheries has diminished by Rs. 1,210 owing to surrender and re-sale of leases. The prices realized at auction two years ago are found not to have paid the lessees and, although they furnished security to pay the lease for the full term of five years, it is manifestly not the intention of Government to make them work at a loss; they have, therefore, always been allowed to throw up their leases with the sanction of the Commissioner on good cause being shown, and a re-sale, which is the best test of the value, has generally shown that the former leases were too high.

Remarks by Deputy Commissioner, Pegu.

					Rs.
(a) Net-tax	...	...	...	...	8,425
(b) Sea fishery	...	...	...	...	2,460
(c) Leased inland fisheries	...	...	...	...	53,955
Total demand	...	...	...	...	64,840

This is an increase of Rs. 2,520 over last year's demand. The outstanding at the beginning of the year was Rs. 8,098. The outstanding of the previous year and the demand for the year under report were collected before 31st March, but under considerable difficulties.

Remarks by Deputy Commissioner, Thongwa.

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A large number of fisheries which fell in in 1890 were re-sold in most cases for five years by unrestricted auction. Most of the in-thugyis had made pretty good profits, and credit was perhaps in many cases given to them for more than they had made; consequently, prices went up enormously. Experience shows that too high offers were made in many cases and many of the leases were surrendered last year and this. An in-thugyi may generally be trusted to have sufficient regard for his own interests to continue to work his fishery so long as he can do so at a profit, and, if he wishes to surrender it, one may assume that he has lost. I speak with the diffidence of limited experience, but I doubt whether unrestricted auction is altogether suitable for the sale of fisheries among Burmans. Hearing rival offers they cannot keep their heads, and bid recklessly, as I know to be the case with, e.g., the Kaingtaw turtle-bank near Pyindaye, which went up from Rs. 2,800 to Rs. 6,930 in 1890, and was bought by a man who knew nothing of the work and had to surrender his lease in the next year. The door is also thrown open to people who have quarrelled with the lessees coming in and raising their bids fictitiously. This year I am selling the fisheries by tender, putting them up to auction when what I consider a fair value cannot be otherwise obtained, and have so far obtained good prices. The fishery revenue ought, I think, to remain for some time to come at Rs. 8,00,000 to Rs. 8,50,000, and this is, I think, as much as can be expected after leaving reasonable profits for the lessees. It was right, I think, to limit the term for which fisheries could be sold without special sanction to less than five years, but I agree with the remarks in last year's report that the Deputy Commissioner should have the option of selling up to two or three years. The in-thugyi must incur certain extra expense in the first year and will, I think, generally offer a better price if he has the chance of recouping himself in the second or third year. Where the in-thugyi's offer is less than the highest tender and the disparity is not very great, he may be given the option of taking the fishery at an amount equal to the highest tender.

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Remarks by Commissioner, Irrawaddy Division.

Thongwa.—The fishery renters have not made a good year of it and an increase of revenue next year need not be anticipated. The fisheries in this division are administered in strict accordance with the rules and the orders of the Financial Commissioner on the subject. Exceptional cases in which long leases (say for three years) are desirable are dealt with separately upon their merits.

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Where such initial expenditure is reported to be necessary I sanction a settlement by auction sale for a term of three years.

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The decrease under net-tax is explained as unsatisfactory. I am also unable to understand why there was an uncollected balance of Rs. 1,370 (see column 15 of Form XXII) on the 31st March 1892. Nothing was known of this when I was at Ma-ubin just before the close of the year and the monthly statement of revenue collections and balance showed no outstandings on the 31st March. I consider that this sum should appear in the accounts for 1892-93 and not in those of the year under report.

Bassein.—On all sides I hear that the fishermen have had to contend against a poor fishing season and they have consequently felt the high prices of paddy severely and some have taken to crime.

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Remarks by Deputy Commissioner, Thayetmyo.

THE demand was Rs. 2,908 against Rs. 1,209 the year before, or an increase of Rs. 1,699 in the year of report, due principally to the increased number of net licenses. The reason for this is that the thugyis were placed in charge of collections.

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Remarks by Deputy Commissioner, Amherst.

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The increase is due almost entirely to the efforts of the Township Officers of Gyaing-Salween and Wagaru, who personally checked the nets, examined the licenses, and compelled persons fishing without licenses to take them out.

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Remarks by Deputy Commissioner, Mergui.

THE total demand rose from Rs. 22,410 to Rs. 26,445. This increase is due to the leasing of the pearl-banks and *bêche-de-mer* fisheries which (sold for the first time) realized at auction Rs. 4,150. This item will probably increase.

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Remarks by Deputy Commissioner, Toungoo.

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The increase was due to more stringent measures being taken to collect the net-tax. Most of the licenses were granted direct from my office; the number of licenses issued for fishing nets and traps was 302 against 188 in the previous year.

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SALT EXCISE.

Remarks by Deputy Commissioner, Akyab.

THE decrease in the salt revenue is due to several causes, but I attribute it chiefly to the prevalence of small-pox and cholera in the Naaf township, in which place the salt-manufacturing industry of this district is carried on most extensively.

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It is curious that no rates are prescribed for cauldrons. No pots are ever used in this district I am told. All the salt manufactories which I visited were worked with small iron cauldrons. The estimated outturn per cauldron is 9 maunds; the yield of 349 cauldrons is, therefore, 3,141 maunds; the estimated outturn of last year was 6,255 maunds.

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I have heard that many persons in Rathedaung township boil salt on a very small scale for their own use two or three days in the year only. It is difficult to catch them. By the time a revenue officer hears of the boiling it is all over and, when he goes to the spot he finds nothing.

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Remarks by Commissioner, Arakan Division.

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Akyab.—The decrease in the salt revenue is due, I think, to over-production and consequent low prices. The Deputy Commissioner's remarks regarding cauldrons being used instead of pots is new to me. It is very extraordinary that no one has noticed it before. It will be necessary to gauge the capacity of these cauldrons and fix on some rate.

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Remarks by Deputy Commissioner, Kyaukpyu.

THE demand due, amounting to Rs. 14,175, was all recovered by the 31st March. The decrease in the salt revenue may be ascribed to the reckless manner in which

people went into the industry in the previous year, evidently thinking that the enhancement of duty would also bring them an enhancement of profit. The market became glutted and they were forced to sell their salt at utterly unremunerative rates in order to pay the Government revenue. This year, partly owing to the losses sustained in the previous year and partly owing to the exercise of greater caution, fewer persons have embarked in the industry. The large stocks of salt in hand at the beginning of the season are being sold out, and matters are adjusting themselves after the revulsion produced by the sudden enhancement of duty.

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Remarks by Commissioner, Arakan Division.

Kyaukpnyu.—I doubt if it is any good interfering much with the salt rates or dates fixed for payment. The present rates were fixed after the Deputy Commissioner had been consulted. I will, however, submit proposals for a change of dates if the Deputy Commissioner is positive that it will do any good. The salt revenue depends clearly on the demand and supply. A good season with a brisk demand and high rates naturally encourages persons to take to salt-boiling; over-production and the consequent low rates have naturally the opposite effect.

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Remarks by Deputy Commissioner, Sandoway.

THERE has been no difficulty in the collection of this revenue and no remission was granted. During the year of report 1,242 licenses were issued to manufacture salt against 1,905 licenses in the year previous. This large decrease in the number of licenses and in the revenue demand was owing to a large quantity of salt manufactured in the season of 1891 having been left unsold. The price of salt consequently went down and a less number of licenses were issued during the year of report.

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The estimated outturn of salt during the year was 8,694 maunds.

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Remarks by Deputy Commissioner, Hanthawaddy.

THE quantity of salt produced during the working season of 1891 is reported to be 15,224 maunds, valued at Rs. 25,785, and the selling price was Rs. 1-11-1 per maund of 80 pounds, the corresponding figures for the previous year being 12,986 maunds, Rs. 23,374-12-9, and Rs. 1-12-9.

Remarks by Deputy Commissioner, Hanthawaddy.

THE revenue derived from salt shows an increase of Rs. 933 owing to the increase in the number of cauldron licenses issued. There were 92 cauldrons at work in the year of report, paying a composition of Rs. 100 each, against 29 at Rs. 100, nine at Rs. 40, and nine pots at 15 each in the previous year, making a composition of Rs. 9,200 and Rs. 3,395, respectively, or an increase of Rs. 5,805; but as the season of salt manufacture does not correspond with the financial, but with the revenue year, ending 30th June, there are instalments amounting to Rs. 2,225 still to be paid in, which is not entered as part of the demand for year of report as it does not fall due within the year.

The revenue demand for the year, therefore, shown in Form No. XXIV consists of the abovementioned Rs. 9,200 *minus* the instalments not yet become due and *plus* the last instalment of the previous working year.

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The use of earthen pots for manufacture of salt has ceased, as the rate of composition per pot as now fixed is prohibitory, but a few iron cauldrons are still in operation, the rate of composition on which is believed to allow some margin for profit.

The subject of paying revenue on the actual outturn was discussed with the salt manufacturers, but owing to the isolated position of the factories the protection of the Government interests cannot be attained without imposing restrictions which they will not put up with.

Remarks by Deputy Commissioner, Pegu.

THERE were outstanding at the beginning of the year Rs. 80, to be collected in June 1891. Total demand for the year was Rs. 480, an increase of Rs. 80 over last year. The outturn is estimated at 1,391.56 maunds.

The revenue for the year and outstandings from last year were collected before 31st March 1892.

Remarks by Deputy Commissioner, Thongwa.

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With rates as at present, the industry will be in all probability extinct in a year or two. It only lingers on at To in the hands of one or two unbusiness-like people, who have

not much enterprise and are slow to turn their hands to something more remunerative. The incidence of the tax is higher on cauldrons than on pots. The capacity of a cauldron is seven times that of a pot; the tax is four times as great. For my own part I regret the approaching extinction of an industry which was once widely extended and supplied local needs.

Remarks by Commissioner, Irrawaddy Division.

Thóngwa.—I regret the wholesale importation of semi-putrid ngapi, but I do not think that the extinction of the salt industry before advancing agriculture is a matter for regret.

Remarks by Deputy Commissioner, Amherst.

THE demand on account of the year under report is Rs. 45,458 as compared with Rs. 36,933 in the year 1890-91, or an increase of Rs. 8,525. This increase, satisfactory as it is, does not, however, fairly represent the actual annual increase. Under the orders of the Financial Commissioner, only amounts actually due or collected during the year under report are dealt with here. As the fourth instalment of salt revenue is not due till after the 31st March 1892, it has not been taken into consideration in these calculations; these fourth instalments amount to Rs. 4,604, so that the actual increase is Rs. 13,129.

The entire amount due on or before the 31st March 1892, including outstanding of previous year, Rs. 11,253, was collected and paid into the treasury before the close of the financial year.

The increase in this source of revenue I would ascribe to increased production stimulated by the regular rise in the price of salt. The locally manufactured salt is no doubt preferred by the Burmans and Talaings to the Indian salt, not only on account of its superior flavour and quality, but because, when mixed with fish and ngapi, it does not run to water so quickly; there is far less waste. I cannot, however, but ascribe a portion of the increase in the demand to the extraordinary vigilance displayed by the District Officers, and the measures taken to prevent illicit manufacture.

In this respect, Extra Assistant Commissioner Maung Po, and Myoök Mr. W. C. Pascal, have both done good work. Three thugyis of circles were prosecuted before a Magistrate for misdemeanours with respect to the salt revenue.

These prosecutions have instilled a wholesome dread throughout the length of the salt manufacturing seaboard, and have contributed not a little to the increase noticed in the revenue.

The details for 1891-92 are as follows:—

Earthen pots	4 at Rs. 20	} rates of licensing fees.
Ditto	79 at Rs. 5	
Cauldrons	982 at Rs. 20	} rates of licensing fees.
Ditto	350 at Rs. 75	

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

		Viss.		Maunds.
1,332 cauldrons yield	....	1,198,800	equivalent to	... 53,361
83 pots yield	...	20,750	equivalent to	... 634
Total yield		1,219,550	equivalent to	... 54,285

Remarks by Deputy Commissioner, Tavoy.

The increased amount of revenue realized on account of salt is due to a larger number of utensils, both cauldrons and earthen pots, having been used, and it is owing chiefly to a larger quantity of salt being in the market that the retail price has of late fallen.

There were five or six cases in the south-eastern township where persons who had taken out licenses to manufacture salt by earthen pots and had paid for the same and who, after the thugyi had left, thinking that he would not return, had each of them set up a cauldron and were manufacturing salt, but they were soon discovered, as the thugyi returned the day after the cauldron was fixed and the manufacture had only just commenced. They were, of course, arrested and the cauldrons confiscated, and they were fined heavily for their one day's manufacture of salt without a license.

Remarks by Deputy Commissioner, Mergui.

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The size, however, of the grains of salt found occasionally when inspecting the fishing-villages gives rise to an unpleasant suspicion that a good deal of salt is smuggled up from the Straits, principally in kuttoos, which can creep about the creeks and islands unobserved.

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The bulk of the salt is used in the district, fish-curers preferring the local to the imported article. The estimated outturn has risen from 261 to 856½ maunds.

Remarks by Deputy Commissioner, Shwegyin.

IT appears that the salt-boilers find cauldrons pay better than earthen pots. Assuming the outturn of one pot to be 3·6 maunds and one cauldron to be 16·9 maunds, this year's outturn is 3,219·3 maunds against 3,125·9 maunds last year. Yet the revenue has fallen from Rs. 4,220 to Rs. 3,690.

REVENUE FOREST PRODUCE.

Remarks by Deputy Commissioner, Prome.

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The large decrease during the last four years is due to no cutch-boiling being permitted in the district. Receipts now are from charcoal and wood-oil only.

OTHER MATTERS UNDER THE LAND REVENUE ACT.

Remarks by Deputy Commissioner, Hanthawaddy.

I WOULD wish to draw attention to the inconvenience of yearly changing the number assigned to each holding remarked on in my report of last year. The holdings are known by census numbers to their owners and others, the numbers given at the time of the settlement. It is of course unavoidable that new holdings should receive new numbers, but that the whole system should be thrown into confusion by changing all the existing numbers every time a new holding is formed seems unreasonable, and in my opinion some endeavour should be adopted to put a stop to the practice.

Remarks by Deputy Commissioner, Prome.

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A plot of land measuring 11·29 acres for the purpose of building a bazaar for Paungdalè and house-sites was acquired under the *Land Acquisition Act* during the year in the Gawdamaw circle, Mahatham township. Compensation for the land paid was Rs. 1,095.

Remarks by Deputy Commissioner, Mergui.

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The decrease, however, has been more than recovered in the increased receipts from tin, a growing and highly promising source of revenue. The figures for the two years are as follows:—

				1890-91.	1891-92.
				Rs.	Rs.
Ground-rents	...	...	...	1,058	186
Smelting fees	...	...	...	60	140
Royalty	...	...	...	1,579	4,122
Exploring fees	...	...	...	...	10
Total	...	...	...	<u>2,697</u>	<u>4,458</u>

The decrease in rents is due to the fact that royalty has been substituted. The rents will show a marked increase next year as holdings have now been demarcated and surveyed. The arrangements for the control of the mines and collection of revenue are not at present in a satisfactory condition. It will be necessary to substitute for the tentative measures now in force a fuller scheme of general control, and to give some assistance to local officers as there is every prospect of the work growing very shortly too heavy to be undertaken by the present staff, who have other duties they cannot neglect. The whole question is now under discussion, and an early settlement is required.

ASSESSMENT-ROLLS.

Remarks by Commissioner, Arakan Division.

I DO not understand why any complicated system of statements or rolls have been introduced in the Hill Tracts; of all places in which a village system should be in force I

think the Hill Tracts is the one. It would be quite sufficient to have worked through the Chiefs themselves. I would strongly recommend this system being brought into force as soon as possible.

ASSESSMENT.

Remarks by Deputy Commissioner, Hanthawaddy.

THE rates of assessment have remained unchanged during the year, with the exception of three circles—Bawlè, Aingkalaung, and Myaungtanga. The assessment is settled and it is not contemplated to revise the assessment in these circles, for the present at least.

COERCIVE PROCESSES FOR COLLECTION OF REVENUE.

Remarks by Deputy Commissioner, Akyab.

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Thirteen processes were issued for the recovery of capitation-tax, Rs. 2,050, from thugyi Chin Po, who joined the gang of dacoits organized by his son Maung Pan Aung and absconded with the money. The recovery was made by sale of moveable and immoveable property of the thugyi. No such processes were issued in the year previous. The increase in the coercive processes is only under this head, otherwise there is a general falling-off.

Remarks by Deputy Commissioner, Sandoway.

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There were 26 processes on account of land revenue issued in 1891-92 against 282 in the year previous; likewise the number of persons actually arrested decreased from 44 in 1890-91 to 1 in 1891-92, which shows that there was no difficulty in the realization of land revenue. Similarly with capitation-tax, 152 processes were issued in 1891-92 against 431 in the year previous; 117 persons were actually arrested for default, but of this number none were sent to jail as the tax was paid on the arrest of the defaulters. There were no defaulters of salt and fishery revenue, consequently, there were no revenue proceedings. It will thus be seen that the small total of processes shown in the preceding year has again been reduced, and that the total number during that under review is almost nominal, although the revenue was collected with exceptional rapidity.

Remarks by Deputy Commissioner, Hanthawaddy.

THE total number of coercive processes was 505 as against 326 in the previous year. The increase in the number of processes issued was necessitated by the orders for the prompt collection of revenue recently issued by the local Government. The low scale of costs in revenue cases is sometimes taken advantage of by persons who keep their money out at interest, who, when pressed for early payment, will coolly tell the thugyi that it is more to their advantage to let proceedings be taken out against them; for that the interest on the amount in arrear earned while such proceedings are pending will more than cover the costs.

It would be worth while considering whether Rule 128 should not be made applicable to the case of such contumacious defaulters, and let the thugyi employ a pleader: the bill of costs would then swallow up any advantage the defaulter could hope for by retaining the money. No defaulters were imprisoned. The number of persons arrested was only 35 as against 88 in the previous year. The number of cases in which property was attached was 286, and the number of cases in which sale of property was ordered was 162.

Remarks by Deputy Commissioner, Hanthawaddy.

THE capitation-tax total number of notices issued was 121. Fifty-five warrants were issued for arrests; 34 persons were actually arrested and the whole revenue due from them recovered. This is an improvement on the previous year, when the corresponding figures were 218, 86, and 86, respectively. In this district the capitation-tax is recovered without difficulty: each year's return shows improved results.

Remarks by Deputy Commissioner, Pegu.

WARRANTS of arrest for every kind of revenue demand rose from 225 to 339. No persons were imprisoned.

LAND ACQUISITION ACT (X OF 1870).

Remarks by Deputy Commissioner, Rangoon Town.

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The total area of land acquired during the year of report was 88 acres, and the total amount of compensation of all kinds paid during the same period was Rs. 1,14,986.

Of the above area acre 0·86 was acquired under Public Works Department Notification No. 48, dated the 29th June 1888, for the connection of the new railway line with Messrs. Bulloch Brothers' mill at Kemmendine. This land, which was freehold property, was situated near the river and belonged to Mrs. J. H. Vinton, the widow of the late Dr. Vinton. The amount paid as compensation was Rs. 5,835 of which Rs. 4,600 were paid to Mrs. Vinton and the balance to the occupiers of the land as compensation for their houses, trees, &c.

Acre 0·02 was acquired in the Pazundaung circle near the Thottan pagoda under General Department Notification No. 74, dated the 27th May 1890. This land, on which one brick and one wooden kyaung were standing, belongs to the Thottan pagoda, being granted in May 1882 to U Nu and ten others to be devoted to the purposes of the pagoda. No claims were made for the land, but Aung Shein, Po Thein, and a priest named U Juna claimed the two kyaungs standing thereon, and as they had conflicting claims I referred the matter under sections 15 and 18 to the Civil Court. Subsequently Aung Shein and Po Thein surrendered their claims in favour of U Juna, who was paid Rs. 655-8-0 as compensation for the two kyaungs.

The amount of compensation paid in the year of report on account of land acquired in the preceding year was Rs. 1,08,271, of which Rs. 73,958 were for the freehold land in Block **III** acquired last year.

BUSINESS RETURNS.

Remarks by Commissioner, Irrawaddy Division.

I HAVE inspected nearly all the registers of revenue cases in this district, and I am in a position to say that statistics derived from them must be of very little value indeed. Cases and proceedings in considerable numbers escape registration altogether. It is hoped that persistent inspection and instructions will soon bring about a change for the better in this respect.

Bassein.—Inspected all the Thongwa offices, except Pantanaw, pretty thoroughly, and the only one that came decently out of the ordeal was Yandoon; Pyapôn, Dedayè, and Danubyu were in a shocking state, and Wakamè was bad also. Dedayè, Danubyu, and Wakamè were put in order before the close of the year, but I am not satisfied with Pyapôn yet. Judicial work of all kinds was so heavy that revenue work was forced into holes and corners of time and done anyhow or neglected altogether.

Revenue records at headquarters and throughout the district are not in good order. Officers have been overworked and offices have been overcrowded. Proposals have been sanctioned by the local Government for relieving the overcrowding at headquarters, and directly the buildings have been provided an experienced Assistant Commissioner or Extra Assistant Commissioner should be posted to Ma-ubin on general duty in order to set the Deputy Commissioner more free than he has ever been in the past to supervise the work of his thugyis and Township Officers in the interior.

Remarks by Deputy Commissioner, Hanthawaddy.

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The administration of the year is remarkable for the large number of applications made to the Deputy Commissioner for grants of waste land. The district contains plains of great extent which have hitherto been unoccupied, because during the cultivating season they are too heavily inundated to be turned to any advantage. Applications are, however, made from time to time for large grants in these plains, and now owing to the low flood-level reached in the Irrawaddy last year and the supposed result expected from certain changes in the current of that river, cultivators, professing to believe that they can use these lands for paddy-growing, are eagerly applying for grants. At first I was suspicious that they merely wanted grants to raise money from the chetties, but after consultation with the Commissioner it was determined to issue grants in these plains of about 30 acres to each of the applicants with three years' exemption.

Remarks by Deputy Commissioner, Mergui.

REVENUE cases have increased from 1,881 to 2,176. The returns seem to me to be increasing in accuracy and classification. Revenue cases are now filed separately, each in its cover, instead of, as formerly, being strung up in a state of hopeless confusion on a common file.

THUGYIS' COMMISSION.

Remarks by Deputy Commissioner, Hanthawaddy.

THE number of thugyis remained unchanged. The total amount of commission drawn by them amounts to Rs. 90,896, of which Rs. 14,233 were deducted for taiksayès' wages, leaving them Rs. 76,663.

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The average commission paid to thugyis was Rs. 2,072; the largest amount paid was Rs. 3,612 to the Panhlaing thugyi, and lowest (Rs. 1,558) to the Okkan thugyi.

I am in favour of reducing thugyis' commission, if necessary, reducing the size of their circles rather than adopt the scheme for the collection of revenue by village headmen, which is surrounded by many difficulties, chief of which is the impossibility of sufficient supervision and the risk of loss to Government; but as I have already explained my views at length on the subject I need not repeat them here.

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Remarks by Commissioner, Pegu Division.

Hanthawaddy.—The scheme, I fear, is premature for Burma.

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Remarks by Deputy Commissioner, Pegu.

THE actual amount of commission paid to taikthugyi was Rs. 93,934. The largest amount paid to any one taikthugyi was Rs. 5,823, out of which sum his thugyisayès and extra surveyors cost Rs. 1,262-12-0. The smallest amount paid was Rs. 871.

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Remarks by Deputy Commissioner, Prome.

THE circles now have nearly all been amalgamated, the highest commission paid to one thugyi is Rs. 1,435, and the lowest Rs. 344.

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SECURITY BONDS.

Remarks by Deputy Commissioner, Akyab.

THE securities of the thugyis, the bailiff, and the stamp vendors were tested during the year of report and were found to be good and sufficient. All the thugyis were made to execute new security bonds by which the mutual security of all the thugyis of each subdivision was taken.

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Remarks by Deputy Commissioner, Kyaukpyu.

THE security bonds are in good preservation. The securities have been scrutinized under orders conveyed in Revenue Department letter No. 580-10R., dated the 25th July 1891, from the Secretary to the Financial Commissioner, to Commissioners, of Divisions in Lower Burma. Each thugyi gives five thugyis as mutual security. The ywathugyis who collect revenue have also stood as mutual securities for each other.

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Remarks by Deputy Commissioner, Sandoway.

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The bonds are in good condition. Those of the thugyis and ywathugyis are on the mutual system.

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Remarks by Deputy Commissioner, Rangoon Town.

DURING the year under report the thugyis were called upon to execute fresh bonds owing to some slight alterations rendered necessary in their old bonds.

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The bailiff has also executed a fresh bond.

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Remarks by Deputy Commissioner, Pegu.

ALL the taikthugyis of the district executed joint bonds on the 1st February 1892. The bonds for the land revenue were executed in accordance with Financial Department Circular No. 8, dated the 6th May 1891. All the security bonds are kept in an iron safe in the treasury. The Akunwun keeps the key of the safe. The security bonds of the treasurer and bailiff, &c., consist of deposits in the Post Office Savings Bank. I examined the bonds and bank-books and found them correct, and the forms of the security bonds are as prescribed in Financial Department Circular No. 13, dated the 6th July 1891.

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Remarks by Deputy Commissioner, Prome.

THE security bonds of thugyis, treasurers, and bailiffs are in good order and safely lodged under double lock in a safe, of which the Deputy Commissioner keeps the key. They were all checked. Thugyis all give mutual security.

Remarks by Deputy Commissioner, Amherst.

(a) THE security bonds of thugyis and bailiffs are deposited in the treasury strong-room in Moulmein, and are in good order; they have been inspected periodically by the Deputy Commissioner.

(b) The thugyis are still on the mutual security system, which appears to work well.

Remarks by Deputy Commissioner, Tavoy.

I HAVE made all the Burman thugyis in this district stand security for each other, township by township, and all Karen thugyis stand security for each other. Fresh security bonds were drawn up and signed in my presence in July last for the year 1891-92. These bonds will expire on 30th June next.

Remarks by Deputy Commissioner, Mergui.

OF the thugyis four find personal, and 18 joint security on the mutual system. The security bonds of treasurers and bailiffs have been made out on the new bonds and tested. All the bonds are in good order and are kept under lock and key in the Revenue office.

Remarks by Deputy Commissioner, Tounghoo.

THE security bonds of thugyis, treasurers, and bailiffs and other ministerial officers are kept in the iron safe in the treasury strong-room and are in good order; the prescribed register of bonds is also kept up.

Remarks by Deputy Commissioner, Shwegyin.

THE taikthugyis give surety for each other. Their bonds and those for the treasurers, bailiffs, and clerks are kept in good condition in the treasury.

AKUNWUNS.

Remarks by Deputy Commissioner, Akyab.

MAUNG Mra U performed his duties satisfactorily on the whole.

Remarks by Deputy Commissioner, Sandoway.

MAUNG San U Kaing has acted as akunwun throughout the year. He has continued to give satisfaction in the discharge of his duties, and he does his work smoothly and well.

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Remarks by Deputy Commissioner, Rangoon Town.

I AM confirmed in the opinion expressed in my last report that the work of the akunwun is most satisfactory. He has shown himself again this year to be a capable, honest, and unusually hard-working official, the result of whose efforts has been to materially increase the revenue itself and to ensure its more effectual collection in the future. The condition in which he has kept the office in every department has been already favourably noted by the Commissioner of the Pegu Division.

Remarks by Deputy Commissioner, Hanthawaddy.

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Maung Shaung was relieved by Maung Chit Hmun, head judicial clerk of the Sessions Court, Pegu division, formerly revenue record-keeper in the Hanthawaddy office on the 16th January 1892. He is very attentive and, though inexperienced, promises well.

Remarks by Deputy Commissioner, Pegu.

MAUNG Po Kin has been akunwun throughout the year. His work is heavy and, with one exception, he has carried it out satisfactorily, the exception being delay in issue of grants for pottas; for this I reprimanded him. Judging his work for the year in its entirety, he has worked hard and been of assistance to me in revenue matters.

Remarks by Deputy Commissioner, Prome.

I AM very well satisfied with the work of Maung Po Pè. This year in many respects has been a heavy one, particularly on account of the heavy work entailed in matters regarding ywathugyis. The work has been done well and the revenue, considering the bad harvest, has come in wonderfully well.

Remarks by Deputy Commissioner, Thongwa.

MAUNG Shwe Waing has continued to be akunwun throughout the year; his work has been good, but it is a pity that he can speak no English, more especially now that the settlement is being extended. The work of Maung Yo, the In-kunwun, has also been satisfactory.

Remarks by Commissioner, Irrawaddy Division.

Thongwa.—Under the trying circumstances I think that both these officers did as well as could be expected. They can and will improve in the matters of neatness, punctuality, and method.

Remarks by Commissioner, Irrawaddy Division.

Bassein.—The rents of the Bassein Town Lands have been allowed to fall into arrears for some years. The akunwun says that the Land Records office is to blame, but he must have known of the omissions and should have brought it to the notice of successive Deputy Commissioners.

Remarks by Deputy Commissioner, Henzada.

MAUNG Shwe Tha held the office of akunwun throughout the year. He is a hard-working and intelligent officer, has done his work throughout to my entire satisfaction.

Remarks by Deputy Commissioner, Thayetmyo.

MAUNG Po Kin has worked excellently throughout the year. It is greatly owing to his personal exertions and influence that thugyis were brought up to time with their rolls and the revenue collected so satisfactorily as it was. He has great experience of the district and is a most reliable and useful akunwun.

Remarks by Commissioner, Irrawaddy Division.

Thayetmyo.—I agree generally, but in a few cases I found Maung Po Kin somewhat disposed to submit incomplete references. However, he is undoubtedly a good officer, and deserves the praise which the Deputy Commissioner lavishes upon him.

Remarks by Deputy Commissioner, Amherst.

MYOÖK Maung Shwe Po has been akunwun throughout the year. He has worked well night and morning and has given me material assistance. His work is still more onerous than it used to be, as the excise revenue, formerly in the hands of the head assistant, has under my orders been transferred to him as part of his legitimate duties.

Remarks by Deputy Commissioner, Tavoy.

MAUNG Po Si has been akunwun of this district since April 1890. He was granted six months' leave from 31st July on urgent private affairs. He had not much control over his head revenue writer, Maung Shwe Pôn, a much older man than himself, who used to do pretty well what he liked.

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Maung Po San officiated as akunwun during Maung Po Si's absence. He gave me great assistance in revenue matters.

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Maung Ōn, who was formerly akunwun here, and who had been removed from his appointment of akunwun at Shwegyin, was sent to Thayetchaung as Township Officer.

Remarks by Deputy Commissioner, Mergui.

THE akunwun, Maung Shwe Kyu, has done exceedingly well, and it is chiefly to his exertions that I owe the prompt collections of the land revenue.

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Remarks by Deputy Commissioner, Shwegyin.

THROUGHOUT the year Maung Ba Thein was my akunwun. He was the last of the succession of four who came to the district in 1890-91, and has done first-rate. He has learned his work pretty thoroughly and makes his clerks do their duty.

Remarks by Deputy Commissioner, Akyab.

MAUNG Myat Tun Aung, T.D.M., maintained his reputation for energy. Maung Po Myit seems to have wakened up from his laziness, and since I came to the district his work, especially in relation to grants of land, has been very good.

Maung Kyaw Zan U was the most successful Township Officer in getting in the land revenue early and without any recourse to coercive processes. His revenue work generally is intelligent and careful. The work of the other Township Officers, too, has been satisfactory in most respects, except Maung Shwe Hnya, who rather mismanaged matters in the Chin Hills. He also bungled the auctions of Chin Po's property. Mr. G. E. R. G. Brown was quite new to revenue work, but he has applied himself diligently to learning.

Remarks by Deputy Commissioner, Hanthawaddy.

MAUNG PO, K.S.M., Extra Assistant Commissioner, was in charge of the Insein subdivision during the year. He is very active and took a great deal of trouble in personally verifying the remission statements and the capitation-tax rolls. He also travelled about his subdivision assisting in the collection of the land-tax.

Hmawbi.—Mr. Henry Rice, Myoök from 1st April to 16th October 1891; Maung Pyat from 17th October 1891. Both these officers exerted themselves to a considerable extent in attending to the revenue business of the township and supervising thugyis.

Hlaing.—Maung Lu Gyi, Myoök from 1st April 1891 to 29th January 1892; Maung Kyan from 30th January to 29th March 1892; Maung Po Yauk from 29th to 31st March 1892. These three officers, under the direction of the Subdivisional Officer have been made to devote considerable time to revenue matters, which were, however, rather lighter than usual from their having no claims for remission of revenue in this township.

Maung Tha Kin, Myoök of Tuntè, and Maung Ta Po, Myoök of Kungyangôn. Both these Myoöks have interested themselves in revenue matters and expended much time and labour in supervising the collection of revenue, checking capitation-tax rolls, and preparing remission cases.

Remarks by Deputy Commissioner, Pegu.

MR. A. E. T. Sarfas, Subdivisional Officer, Kyauktan, has moved about in his subdivision and done good revenue work. He had a large number of land remission cases to verify, otherwise his kwin inspections would have been more.

Maung Tet To's kwin inspection is totally insufficient, and as most of the criminal work at headquarters is done by the Headquarters Magistrate, he should have been out more days on tour.

Maung Ôn Pe, Maung Shwe O, and Maung Po We held charge of the Payagalè township for a period of the year and have left the district; of these Po We did good work. I was much pleased with his revenue work throughout. Maung Shwe Ku, the present Township Officer, should have inspected more than one kwin. He is an elderly man and retires in July 1892, so I excuse him.

Myoök Maung Po Han and Sitkè Maung Po Han, who were in charge of the Paunglin township, both failed to be out on tour in their township sufficiently. The present Township Officer, Maung Lu Gyi, will be informed he must go out more than he has done up to date. Maung Po Gywet, Myoök of Kawa, has neither travelled in his township sufficiently nor inspected sufficient kwins. Maung San Ya, Myoök of Pagandaung, and Maung Mo, Myoök of Kyauktan, both travelled about fairly well.

Orders will issue to Township Officers that they must travel about more than they have hitherto done.

The Deputy Commissioners have only been able to be out 111 days, but this is due to the fact that four changes amongst the Deputy Commissioners took place, namely, Mr. Courneuve held charge till August when he was relieved by me, and I then held charge till November, when I was relieved by Major Raikes, who had to go away on sick leave about 21st December, when I again relieved him.

I commend to the Financial Commissioner's notice the good revenue work performed by Mr. Sarfas, Extra Assistant Commissioner, Kyauktan, and to the Commissioner's notice the good work performed by Maung Po We during the short period he was in the district.

All the Revenue Officers replied well to the call to get in the revenue before the end of March 1892. The results of the combined efforts were that on 31st March 1892 there was not one pice of revenue outstanding under any head of revenue.

Remarks by Deputy Commissioner, Prome.

THE Subdivisional Officers and Myoöks, have, as a rule, worked hard and, when any delay in collections has occurred, have at once gone to the spot and done their best to get in their collections. They fully understand their responsibility and do not shirk it.

A good deal more has been done in checking the work of the taiksayès, and it was badly wanted. There is still room for improvement.

Remarks by Commissioner, Irrawaddy Division.

Thongwa.—At the beginning all Mr. Saunders wanted was to be shown how to set about his work. He is now the best and safest Subdivisional Officer in the division.

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This officer, Maung Pe (4), was overworked and fell into a superficial and inaccurate habit. His remission cases were very badly prepared. His inspections did no good and his records evidenced undue haste to get to something else.

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Maung O at Pantanaw did well by fits and starts, but towards the end of the year he neglected his work and allowed his office and its records to fall into confusion. Maung Aung Ko's neglect of duty was scandalous, and I scarcely venture to expect that his severe punishment will reform him. Maung Ba Thaw has done very badly in both his charges. He has been punished. Pyapôn has proved too heavy a charge for Mr. Sharpe, who lacked experience and the industry and energy necessary to acquire it.

Remarks by Deputy Commissioner, Henzada.

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Maung Hla Baw, Myoôk, 3rd grade, flighty and superficial; no use as a Myoôk.

Remarks by Commissioner, Irrawaddy Division.

Henzada.—Mr. Nisbet did well in disposing promptly of some remission cases that he found pending.

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Maung Hla Baw, Myoôk, 3rd grade, bad.

Remarks by Deputy Commissioner, Thayetmyo.

MR. Blake, Subdivisional Officer, Thayetmyo, worked exceedingly well at the very heavy land revenue remission enquiries which devolved on him.

Remarks by Commissioner, Irrawaddy Division.

Thayetmyo.—Mr. Blake has proved himself an energetic, accurate, and thoroughly satisfactory officer all round.

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Mr. Bonus was indolent and apathetic, and the Revenue Officers in his subdivision were disposed to follow his bad example. Fortunately local, thorough, and timely inspections discovered this state of affairs in time, not only to avert a break-down, but to secure an improvement upon the results of the previous year.

Remarks by Deputy Commissioner, Amherst.

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Mr. Martyr as Subdivisional Officer, Thatôn, utilized his personal influence over thugyis and cultivators in bringing in the land revenue of his subdivision with a rush at the end of March. Mr. Pascal as Myoôk of Wagaru had his revenue in first and effectually looked after the salt revenue. Myoôk Maung Po Hla, Township Officer, Gyaing-Salween, has performed his revenue work with marked vigour and intelligence. He has not only collected his revenue punctually, but has paid great attention to the revenue work of thugyis and to the correct preparation of rolls and assessment of revenue of all kinds, and in no other township are the increases more directly assignable to the personal exertions of the Township Officer.

Remarks by Deputy Commissioner, Tavoy.

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Myoôk Maung Kyin Yôn was in charge of the Northern township. He stirred up the thugyis and made them one and all work as they had not worked before. He made Maung Shwe Dôn, thugyi of Launglôn, a man that I had continually to find fault with on account of his dilatoriness, bring in his revenue before any of the others.

Remarks by Deputy Commissioner, Mergui.

MR. Merrifield, as Township Officer has done well in revenue matters, but as Subdivisional Officer has not yet been able to include Lenya and Bôkpyin in his supervision.

Maung Ôn Shwe has remained in charge of the Môngywa township and has, by moving about his circles, learnt the experience he wanted for revenue work. He will make a good officer. The Palaw Myoôk, Maung Shwe Gyeik, has already done a lot of good work; he has moved freely about his township and kept a good supervision over his thugyis. The work in this township is increasing steadily. Pan Maung who joined from Kawkareik is not sufficiently energetic to make a good Township Officer. Maung So,

who was sent to Lenya on probation from Prome, has not done well. He is out of his depth entirely amongst Siamese, Karens, Malays, and Chinese.

I myself have been a good deal about the district during the year. I visited every township frequently and nearly every circle.

I was enabled to complete in several circles of Palaw and Tenasserim the appointment of ywathugyis and 10-house gaungs. The Karens have taken very kindly to the new order of things, and everywhere I went I found the people had erected substantial court-houses for their ywathugyis; village roads were being laid out, and generally I noticed a waking-up of the people to their responsibilities.

Remarks by Deputy Commissioner, Shwegyin.

MAUNG PÈ Gyi, Myoðk of Pyuntaza, being told by me what importance was attached to the ywathugyis' collection experiments, spares no pains to make them succeed, and, as a capable, strong man, did excellent work throughout the year in all departments.

All three of the Extra Assistant Commissioners (Mr. A. C. Beale, Maung Shwe Go, and Maung Aung Zan) were assiduous in the discharge of their revenue duties this year.

Maung Shwe Go, who will shortly retire on pension, deserves special praise. He had a good deal of work to do in respect of applications for remission, few of which could be granted, and in this and all other respects his work gave me satisfaction.

GENERAL CONDITION AND DEMEANOUR OF THE PEOPLE.

Remarks by Deputy Commissioner, Akyab.

THE general health and demeanour of the people were good. The crop outturn was, it seems, not quite so large as was expected by the cultivators, but the unusually high price obtained for their grains was, however, beyond their anticipations. They have been able to meet the revenue demanded of them without feeling the drain to their purses, and they thus far appear to be contented with the results achieved by the labours of the last agricultural season.

Remarks by Deputy Commissioner, Kyaukpyu.

THE great demand of paddy consequent on the scarcity in Upper Burma has enabled cultivators to dispose of their stocks at exceptional profit, and their condition may therefore be said to have improved.

Remarks by Deputy Commissioner, Sandoway.

The ywathugyis have settled down quickly in their posts and are undoubtedly beginning to make their authority felt. Their conduct generally has been satisfactory and they appear to use their powers with discretion.

Remarks by Deputy Commissioner, Rangoon Town.

THE general condition of the people of Rangoon is no doubt good, and this was evidenced in the past year by the fact that the general high prices of food during the year, (of paddy and rice especially) had no effect on their prosperity. The wages of the lower classes remained the same, while their capacity for parting with money without unusual difficulty was shown by the prompt payment of Government rent and revenue and the prompt and complete payment of Municipal taxes and dues with less than usual friction, and they were able at the same time to indulge in a more than usual extent in the improvement of their dwellings and in taking up Government land.

Remarks by Deputy Commissioner, Hanthawaddy.

THE people of the district are quiet and as a rule well behaved. There was a great influx of labourers from Upper Burma for the harvest who had to be watched, but they were industrious labourers, not bad characters, and a number returned to their houses with their wages in their pockets after the harvest.

Remarks by Deputy Commissioner, Pegu.

THE people are well-to-do; pwès have been given almost nightly in the district during the open season. The number of people who travel by the steamers from Rangoon to

Thongwa and Pagandaung and the enormous numbers that go up and down with the tides shows trade is brisk. With the exception of the habituals, bad characters, and intriguers, for which the Pegu district is notorious, the demeanour of the people is good and they appear contented and happy, especially the elders.

Remarks by Deputy Commissioner, Tharrawaddy.

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Headmen have as a rule worked well and will in time, I am convinced, prove a success. The only dacoity committed during the current year was detected through the care exercised by a headman in supervising the bad characters of his villages.

Remarks by Deputy Commissioner, Prome.

THE people pay up their taxes promptly; they are peaceable and contented.

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The police and the people are as a rule on amicable terms, and generally the people may be termed as law-abiding. The people are generally said to be getting poorer. I think it is principally due to their expenses being greater, or rather to their spending more.

Remarks by Deputy Commissioner, Thongwa.

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The Lower Burmans here are as disinclined to work as ever. The immigration of Upper Burmans, always large, was in the year under report unprecedented, chiefly owing to scarcity in Upper Burma.

Remarks by Commissioner, Irrawaddy Division.

Thongwa.—Several of the immigrants from Upper Burma have taken to crime, encouraged thereto by the richness of their neighbours and by the want of strength in Mr. Sharpe's administration. It should also be remembered that increased and rapidly increasing cultivation means the establishment of isolated and unprotected hamlets.

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With the exceptions to which I have given prominence above, the revenue administration in the important district of Thongwa has been good. It has been particularly good in the matter of the punctual collection of all State demands and has met with the approval of the Financial Commissioner in this particular.

Remarks by Deputy Commissioner, Henzada.

WANT of rain towards the end of the season caused rather a short crop, more especially in the northern portion of the district where the lands are higher and soil more sandy and poor. But owing to the scarcity in Upper Burma prices were almost at famine rates, so that those who have lands were as well off with a short crop as in a good year, but coolies and miscellaneous cultivators must have felt pinched with the high rates of paddy which led to an increase of crime in the last quarter of the official year, from January to March. There was not much illness, but the mortality of cattle was great. This is no doubt caused by the want of high land on which to keep cattle during the floods, as the whole country is under water for from four to six months.

Remarks by Deputy Commissioner, Thayetmyo.

THE people of this district are growing poorer every year. Trade is bad and catch worked out, and there can be no doubt that owing to the recent bad harvests there has been a good deal of scarcity and distress.

Many families have immigrated south. Others have subsisted on roots, &c., mixed with rice.

Remarks by Commissioner, Irrawaddy Division.

Thayetmyo.—It was repeatedly ascertained that the people, although pinched, would not work on relief works at famine rates. Mr. Campbell's report might, perhaps, have been fuller and more interesting, but it should be remembered that he had two reports to write.

I have indicated with the utmost clearness the weak points in the revenue administration of Thayetmyo; where I have not done so, all has been well. The district records are in good order and were examined both by Mr. Buckle and me.

Remarks by Deputy Commissioner, Amherst.

THE cultivators having sold out all their stock in April and May during the height of the monsoons, which were very heavy, a cry of scarcity arose in certain parts of the district, notably from the southern portion of the Zaya township, from the Wagaru and Yelamaing townships, and the Attaran valley. The Deputy Commissioner personally visited all those localities, except the Yelamaing township, and found the reports very much exaggerated.

Remarks by Deputy Commissioner, Mergui.

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The only part of the population difficult to deal with are the Siamese and Chinese, and it will take years of steady and strong government to make these people fall into line. The experiment of allowing villages to manage their own affairs under their own 10-house gaungs and ywathugyis is succeeding beyond my expectations. People much appreciate being able to have their little disputes settled by their own headmen on the spot, without the trouble and expense of having to attend the police guards and Myoöks' Courts. Nearly all the criminal cases occurring in rural portions of the district have been brought in by the new agency.

GENERAL.

Remarks by Deputy Commissioner, Kyaukpyu.

I THINK there can be no doubt that opium is the bane of the Kyaukpyu district.

Remarks by Commissioner, Pegu Division.

Rangoon Town.—This is an interesting general report. The administration of town lands under Major Temple has, I submit, been well conducted during the year of report. The state of the office is very creditable.

Remarks by Deputy Commissioner, Hanthawaddy.

BEFORE concluding this report I wish to say one word about the chetty money-lenders. The first appearance of the chetties in Burma took place just 30 years ago, and their sphere of action was Moulmein, which was then a flourishing and prosperous town of well-to-do Burmans, living in substantially-built teak timber houses, it being, in those days, a *sine qua non* with every person having the least pretension to respectability that he should himself be the owner of his dwelling-house.

All the building-sites in Moulmein were at that time held on 99-years' leases, but the Government was induced to confer what it considered a boon upon the town by allowing the leaseholds to be commuted into freeholds on payment of a small fee.

The chetties appeared and announced that they were prepared to advance money on freehold property. Every person immediately hastened to effect the needful change in his title-deeds in order to borrow money from these chetties, and all rushed at once into the timber trade in hopes of making a fortune. Having no experience of the business, they soon lost their money and, in doing so, ruined the established timber foresters and smashed up the timber trade, and at the end of a few years not a Burman's house was his own. The owners were reduced to poverty and the houses fell into the hands of the chetties and remain so to this day. Now the chetties have spread themselves over the face of the land like locusts and are dealing with the cultivators, the title to whose holdings under the Burma Land and Revenue Act are considered equivalent to freeholds. One of them, despite my prohibition, has established himself at Tuntà, so as to be conveniently near his "constituents," and he and others are gradually getting the Burman land-holders into their grasp by inducing them to borrow money, which they do not require, at 3 per cent. per month interest, playing them as an angler would a trout, by accepting part payment at harvest time and lending more, until the power of further borrowing is gone, then they apply the gaff in the shape of an executive from the Court.

Having regard to the peculiarities of the Burmese character as contrasted with that of the native of India, I look upon the presence of the chetties in this country as an unmitigated evil, and feel strongly that it would be desirable if some means could be devised for driving them off. Perhaps, if each of them were made to pay Rs. 1,000 per annum as a trading-tax, or as income-tax, it would have the effect of thinning them off considerably, which would be a real boon to the people of the country.

Remarks by Commissioner, Irrawaddy Division.

Henzada.—Revenue administration in Henzada has been distinctly good. Colonel Butler knows his district thoroughly and works his thugyis admirably. During the year I inspected the Henzada offices thoroughly, as well as nearly all the Subdivisional and Township offices.

Remarks by Deputy Commissioner, Mergui.

DURING the year the Geological Survey Officers under Mr. Hughes have been working with satisfactory results in different parts of the district. Good coal and large deposits of tin have been discovered.

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Siamese and Malays are coming into the southern part of the district in considerable numbers.

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During the year the Township Officers have become Sub-Treasury Officers, and soon, it is hoped, the whole of the revenue work will become more decentralized. Revenue will be paid in more easily and regularly into these local treasuries and the work at headquarters much amplified.

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The pearl fishery experiment is creating considerable interest and, though the lessees have not done as well as they hoped, they have applied for an extension of their lease, a matter which has been discussed separately and need not be dealt with here.

Remarks by Deputy Commissioner, Toungoo.

ALL kinds of revenue were collected and paid into treasury before 31st March 1892. The Akunwun, Maung Myat Tha Dun, has worked especially well, and all other district officials down to village headmen have worked hard to obtain these results.

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

PART III.

RAINFALL AND HARVEST.

Remarks by Deputy Commissioner, Mandalay.

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Although the total rainfall exceeded that of last year, the distribution was bad, and it came at a time when the time for benefiting the rice-crops had almost passed. It, however, did good in pushing on the sessamum, maize, and other crops.

Remarks by Deputy Commissioner, Shwebo.

Shwebo.—The rainfall of the year was again below the average, though it slightly exceeded that of the year previous. The harvest was in consequence through a very considerable portion of the district a complete failure; the food-supply was not sufficient for the requirements of the population, and large numbers migrated to Lower Burma and to the Katha district, where they obtained works on the Mu Valley State Railway now in course of construction. The actual rainfall returns from the three subdivisions of the district were as follows for the past two years:—

						Inches.	Inches.
						1890-91.	1891-92.
Shwebo	...	...	...	...	...	21'98	24'82
Sheinmaga	...	...	...	...	...	20'53	22'86
Kambalu	...	...	...	...	...	22'16	25'45

Remarks by Deputy Commissioner, Ruby Mines.

RAINFALL for the year 1891 was 67'20 inches as compared with 88'44 inches last year, showing a decrease of 21'24 inches. The harvest was generally below the average. It is probable that the average rainfall for the hilly portion of this district over a long series of years would prove to be over 100 inches. The local food-supply is probably never sufficient; this year it was decidedly insufficient and had to be made up by large importations both from the neighbouring Shan States of Momeik, Mainglón, Thibaw, Theinni, and also from Mandalay.

Remarks by Commissioner, Northern Division.

Mandalay.—The rainfall of the year 1891 was slightly heavier than that of the previous year, but was much below the average, and the harvest consequently was also below the average, though an improvement on that of the preceding year. The public health was generally good, and there was no serious outbreak of cattle-disease, but more plough cattle are wanted, and prices rule very high.

Bhamo.—The rainfall of the year was below the average, and the harvest consequently was also less productive than usual. But Bhamo imports rice largely from Namkham and Möngma, and its food-supply is sufficient for such a sparsely inhabited district.

Katha.—The rainfall in the Katha district was scanty and the harvest was below the average. With the aid of the surplus produce of Wuntho, the supply of food-grain sufficed for ordinary requirements, but grain had to be imported for the labourers attracted to the railway works from other districts. People come from Ye-u and the north of Shwebo to purchase paddy in the Katha district, and now paddy is being imported from Mandalay and Bhamo.

Shwebo.—The rainfall of the year was slightly in excess of that of the previous year, but it was below the average and badly distributed, so that the harvest was a complete failure in the greater part of the district. Many families left for Lower Burma and others sought work on the Mu Valley State Railway, and for those who remained relief work had to be started in November 1891, and on this account a sum of Rs. 35,830 was expended up to the end of March 1892.

Remarks by Deputy Commissioner, Ye-u.

DURING the year 24'36 inches of rain fell as compared with 31'68 inches in 1890 and 41'15 inches in 1889, or a decrease of 7'32 inches in 1890 and 16'79 inches in the year preceding it. In consequence of the abnormally small rainfall there was a general failure

of crops throughout the district, and for the months of November, December, and even January rice was scarce and a very large number of people were unable to procure their staple food. Many families emigrated to Lower Burma.

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The average crops of the whole district must have been below a 4-anna crop. In some few parts an 8-anna one, or perhaps even more, was realized.

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Irrigation wheels known as "yits" were fixed and set up along the banks of the Mu river in order to ensure a harvest of "mayin," or dry-weather rice crops. In the north and about Toktalok this crop has been a success, but as a whole the crops have not been the success anticipated.

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It is probable that had not communication by rail and steamer been so good, this district would have suffered still more severely.

Remarks by Deputy Commissioner, Sagaing.

THE rainfall was far below the average. It failed in the Sadaung and Myinmu townships. In the Ava subdivision the prospects were at first as gloomy as in the two townships mentioned, but owing to a few good showers in the month of August 1891 the greater part of the crop was saved. Had this rain not fallen, there would have been total failure. In the Sagaing and Chaungu townships, which depend greatly on the overflow of the river for water for cultivation, the crops, though not a failure, were not good. In the Sadaung and Myinmu townships almost all the early or wet-weather crops failed, especially in the north-west portion of the former and parts of the latter, where they failed entirely. The dry-weather crops proved successful throughout the district.

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The supply of food-grains was insufficient, and large imports were made from Lower Burma and Kyaukse district.

Remarks by Deputy Commissioner, Upper Chindwin.

THE rainfall was about 15 inches below the average.

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Taking the district as a whole, the harvest was decidedly bad, not running to more than a 10 anna crop, even in the most favoured localities such as the Taungdwin, Kalè, and Kataw valleys the crop was far below the average, and in Mingin it was in many places a total failure and in others very small. In the centre of the district a 10-anna crop was gathered, while further north 8 or 9 annas were nearer the mark. Many people were tempted by the high rates to export, and the people of Kalè are now suffering for their want of foresight; other foods are being largely used in the south and parts of the centre, but there has been no tendency to migrate or to ask for relief works. The remission applied for was even less than it was last year.

Remarks by Deputy Commissioner, Lower Chindwin.

THE rainfall for the year was 16 inches 92 cents. For the preceding years for which statistics are available the rainfall was as under—

							Inches.
1890	...	...	...	...	...	...	17.74
1889	...	...	...	...	...	...	43.13
1888	...	...	...	...	...	...	35.60

The average for the four years is 28.37 inches, and the fall for the year under report is slightly in excess of half of this average. This, however, was very insufficient.

The early crops failed in Mònywa, Kani (Seywagyaung and lowlands), Ayadaw, and Kudaw townships. Kaukkyi paddy usually planted in July and August had not been planted on 1st September; nurseries had dried up and paddy crops sown broadcast had failed.

Sessamum and pyaung (jowar) remained the only hope of the cultivators in the affected areas. These failed almost entirely in Kudaw and Ayadaw. The outturn was about one-tenth of an average crop. Peas failed altogether. In Mònywa paddy almost entirely failed; jowar and sessamum were fair in some parts of this township, and from one-third to one-tenth of an average crop in the remainder. Peas were fair on lands in neighbourhood of the rivers, but failed inland.

In Kani crops on highlands were good (except in Seywagyaung, where they failed) paddy, pyaung (jowar) and sessamum on lowlands in Eastern Kani were very poor, the yield of paddy being about one-tenth the average, and that of pyaung (jowar) and sessamum being about one-fifth and one-sixth of an average crop respectively.

In Eastern and Western Pagyi good average crops were obtained, except in three or four circles near the river, where they were poor, but not injured sufficiently to make remis-

sions of revenue necessary. In the year under report, not only was the rainfall insufficient, but owing to the unusual lowness of the river much less paddy-land than usual was brought under cultivation.

Remarks by Commissioner, Central Division.

DURING the year under report the rainfall throughout the division has been much below the average of the years since our occupation of Upper Burma, and if the statements of the people are to be believed, less rain fell in the Ye-u and Lower Chindwin districts than in any year during the last thirty years. Be this as it may, there is no doubt that the rainfall was much below the average. The Chindwin and Mu rivers, too, did not rise to nearly their usual height, and the rise in the Irrawaddy was also less than it very often is. In consequence of the insufficient rainfall the early crops failed generally throughout the division. The early crops having failed, agriculturists looked with more than ordinary interest to the kaukkyi paddy-crop, which in most parts of this division is the main crop of the year.

Owing to the lateness of the rains anxiety began to be felt in July. This anxiety increased throughout August, and by the beginning of September matters looked very serious. However, early in September rain fell, and though a considerable quantity of the paddy for planting out had withered, still it was hoped that if the rain continued there might be a fair crop. Up to about the beginning of October these hopes continued to be entertained, but as no rain came, the paddy-fields dried up, and within a few days the same complaint reached me from almost every part of the Ye-u and Lower Chindwin districts, namely, that the paddy had withered and that there would be no crop. From the Sadaung township of the Sagaing district the same reports were received. In the Ava subdivision of the same district some heavy showers fell at this time, and did much good, but they were too late to save the paddy, except in a few places. From the middle of October it became evident that the paddy-crop would be lost throughout the whole division, except in the Upper Chindwin district and in some parts of the Pagyi township of the Lower Chindwin district. About the same time it was evident that in Ye-u and Lower Chindwin districts the jowar and sessamum crops, except in a very few favoured localities, would also be a failure.

The early crops and the kaukkyi paddy having, therefore, entirely failed, and the jowar and late sessamum crops having also turned out very badly, the residents of Ye-u and Lower Chindwin had nothing more to look forward to, and the result was that the scarcity of money wherewith to purchase grain began to be felt. In the Sagaing district, fortunately, a very large area of jowar, gram, and sessamum were sown late in the season, and a fair crop was reaped, while on the sandbanks and islands about the Irrawaddy and lower reaches of the Chindwin rivers, a bumper crop of peas, onions, chillies, and other vegetables were raised. The wheat and gram crops were also good in the Sagaing district; cotton was as a rule a failure, though some good crops were obtained in the Ava subdivision.

Owing to the failure of the water in the river to rise to its usual level all the "ins" or depressions were not filled with water and in consequence of this fact the area on which paddy was planted was less than usual.

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The year 1890-91 was accounted a bad year, but the year under review has been much worse. The necessity which was shown last year for storing surplus water throughout the year in Sagaing and Lower Chindwin districts have now been made more evident than ever, and in all these districts, especially in Lower Chindwin, steps have been taken with a view of storing water both for drinking and for irrigation.

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Remarks by Deputy Commissioner, Myingyan.

THE rainfall during 1891-92 was slightly above that of the previous year, but owing to the shortness of the rainfall from May to August nearly all the early crops, such as paddy, cotton, and sessamum, were a failure in the district, and the agricultural labourer who depends on getting work during that season found his resources running very low. The later rain from September onwards was favourable and the dry-weather crops were as good as usual. The outturn of millets on which the poorer people depend chiefly for their food, though not so good as it might have been if there had been more early rain, was fairly good. This crop also was withering through a long break in the rains at the end of October and the beginning of November, but was saved by a timely rainfall for three days during the middle of November. Owing to the early crops having been a failure much more pyaung than usual was sown, and the food-supply for the coming year ought to be fairly plentiful if the early crops are a success as they promise to be.

Remarks by Deputy Commissioner, Pakòkku.

THE rainfall was registered at Pakòkku and Gangaw throughout the year from 1st April 1891 to 31st March 1892.

In Pakòkku the following rainfall was registered:—

	Inches.
1890-91	18'80
1891-92	14'32
and in Gangaw from July 1890 to 31st March 1891—	
1890-91	32'20
1891-92	46'84

The rainfall at Pakòkku has been decreasing during the last four years,—from 29'77 inches in 1888-89 to 14'32 inches in 1891-92.

The rainfall during the year was below the average. With regard to the harvest in three-fourths of the district, it was below the average, but in the other quarter a bumper crop was realized. There has been no famine during the year of report, but a certain amount of scarcity. Considerable quantities of grain have been imported from Lower Burma and into Gangaw from Kalè.

Remarks by Deputy Commissioner, Minbu.

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During 1891-92 less rain fell at Minbu than since 1887-88. Owing to this want of rain in certain parts of the district scarcity ensued. All along the Môn valley east of the Nwamadaung range of hills, where the condition of the people is always changing owing to the uncertainty of the rainfall and their not depending on wet but dry crops, through want of rain the early crop failed for the most part. This led to considerable distress and relief works were opened. As the rains progressed the prospect of the second crop looked poor until the country received good rain in November, and that did it so much good that it turned out fair. The third crop of gram, beans, tobacco, &c., was good.

With regard to the Sagu township, the northern part of which is irrigated by a canal taking off from the Môn river and to the south of the Legaing township, which is irrigated by the same canal, the dam burst early in the season, and hence the fields instead of being planted with paddy had to be sown with dry crops. As in the Môn valley a fair second crop was produced, but the first crop failed partially. The south of the Sagu township inland had fair crops.

The river Irrawaddy did not rise over its banks as usual and flood the land in its vicinity, and hence certain lands usually sown with paddy remained unproductive. But the island crops throughout the district were good, the wheat crop being a remarkably heavy one.

The irrigated lands round Salin suffered from want of rain, and the paddy, though very fair, was not a bumper crop.

The early crop partially failed in the Kyabin township in those circles contiguous to the river; but the second crop was a fair one.

In Ngapè, Sidòktaya, and Dabwin townships the crops were very fair, though not bumper ones. Generally speaking the early crop failed in certain places causing scarcity and relief works had to be opened. The second crop was fair; the third crop was for the most part good.

The food-supply during the rains in parts was not sufficient, but since the second crop was reaped it has been and continues for the present to be so.

Remarks by Deputy Commissioner, Magwe.

THE rainfall throughout the district was very much below the average. There are two registering stations, Magwe and Taungdwingyi, and the figures for the year under report and the two previous years are given below:—

	1889.	1890.	1891.
Magwe	31'17	30'55	26'33
Taungdwingyi ... ..	...	...	28'55

The harvest was also very much below the average. The wet weather crops suffered most, for the early rains required to soften the ground for ploughing and for the planting and growing of paddy seedlings altogether failed. This was most felt in Taungdwingyi subdivision, where the staple product is paddy and the people are unaccustomed to cultivate sessamum, maize, and millets or to live on the latter. There were occasional falls of heavy rains during June, July, and August, and the people made strenuous efforts to till the soil and grow the seedlings. The good points of the Burman showed well in these times. He was not going to starve without a struggle. Every time it rained he ploughed his fields and sowed his seedlings. But the rain stopped and the former were baked and the latter scorched. But as soon as it rained again he ploughed and sowed again. Time after time this was done and a great deal of seed expended, but the long intervals of dry weather with a scorching sun caused the crops to fail entirely.

In fact the only place where paddy was produced during the year was where there were irrigation works in operation, notably on the Palin chaung near Myothit and the Yebe in Sathwa township. Round Taungdwingyi town, where for miles the whole of the country is usually under cultivation, not an acre was cultivated this year. Attempts were

made to substitute sessamum and maize for paddy on the high unirrigated lands, but these were sown too late to yield more than a nominal crop.

A tract of country in the centre of the district, embracing the circles of Sitthalin Wagyi-aung, Nwahla, Kanhlagyi, part of Lelu, Mahahlega, Tetwun, Wetchôk, and Ledaingzin, was more favoured than the rest.

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The food-supply produced in the district has not been enough for its wants. But the people here, especially in Taundwingyi, are rich, and they were able to buy grain imported from the river-side.

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As it has been impossible to till the soil this year there has been no call for labour, and the emigrations from Sathwa township to Lower Burma have been very considerable, the total numbers of families which have gone being 1,168 out of a population of 47,000.

Remarks by Deputy Commissioner, Thayetmyo.

THE rainfall was below the average, the figures being—

					1890-91.	1891-92.
Minhla	...	...	...	...	34.73	37.95
Sinbaungwe	...	...	...	...	37.75	25.25

which give an average of 32.10 inches against 36.24 inches the year previous. There is no rain-gauge at Taingda, but the rains there were sufficient and the crops good. In Minhla township a strip of land along the river-bank suffered considerably from want of rain and the absence of a rise in the river. Famine relief works were about to be started there, but a fall of late rain and the issue of some catch licenses tided over the crisis. Sinbaungwe township from the river-bank to about 7 or 8 miles inland also suffered from want of rain; east of that the rains were better. There was a considerable migration to Lower Burma. The harvest was below the average and the food-supply of the district insufficient; the poorer classes had to subsist largely on roots and herbs mixed with rice.

Remarks by Commissioner, Irrawaddy Division.

It was ascertained and reported regularly that the people would not work at famine relief rates. No doubt the people were pinched, but there was no actual famine or even very acute scarcity. At Minhla coolies could not be got to work on an embanked road at anything like famine relief rates.

Remarks by Deputy Commissioner, Kyaukse.

THE rainfall for the district was rather under the average, being as registered at Kyaukse for the year 1891 only 17.45 inches, while that for the previous year was 20.03 inches. This decrease of rainfall naturally had a bad effect on certain tracts of the country which are not fully irrigated; the harvest, therefore, taken as a whole was rather below the average. At one time it was feared that scarcity would prevail in the Paleik, Tabetswè, and Paukmyaing circles, but at a late hour this was averted. The food-supply, although sufficient, was reduced to a very low ebb in the abovementioned tracts owing to the cultivators selling largely on account of the good prices they got from outsiders.

Remarks by Deputy Commissioner, Meiktila.

THE rainfall during the year was abnormal, being very much below the average. The rainfall for the year was only 23.71 inches as compared with 29.22 inches in the previous year.

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The rainfall of 1891 was most unevenly distributed. It was only towards the close of the year that any general rain fell. The early rains on which the chief crops depended were a complete failure. Rain-making experiments were carried out on a small scale during the last two quarters of the year. They were not, however, carried out on a sufficiently large scale or prolonged for any length of time. It is therefore impossible to judge of their value; needless to say under the circumstances they were unsuccessful.

The harvest was exceptionally poor. The first or kaukkyi crop was a complete failure throughout the district owing to the want of rain during the greater part of the year. On seed advances being made in each subdivision the cultivators purchased seed and again planted their fields. Although this crop was planted, yet, owing to the almost providential rain in the last quarter of the year, nearly two-thirds of this latter crop was harvested. Owing to the failure of the first crop and the poor outturn of the second harvest the food-supply of the district was very insufficient throughout the year. Stocks of food were at the lowest in June, July, August, and September.

Distress gradually, owing to the scarcity of food, became acute. Towards the end of June the people commenced to emigrate in large numbers in whole families to Lower

Burma. The actual numbers who emigrated were 6,092 families. In July, August, and September the people were reduced in the Wundwin and Pindalè townships and parts of Mahlaing and Meiktila to selling their plough-cattle, carts, and land, while large numbers in each village were living on the pounded roots of the thamôn tree and the pith of the toddy palm.

This food, which was the general diet of the people over a large tract, lasted until the relief works were started and in full swing. In August I found many villages in which the people had not tasted rice for three months. The children especially were looking very pinched and haggard.

All complained of colic and other bowel-complaints consequent on the diet on which they were forced to live. I doubt if any one could claim that the diet referred to by me was nutritious or even equivalent to jungle yams.

On large advances being made to the cultivators and money thrown into the district on the relief works being started, grain was imported in increasing quantities by the local traders, some of whom opened grain depôts on the various large relief works.

Remarks by Deputy Commissioner, Yamèthin.

THE rainfall during the year under report was lower than in any of the three previous years as the following figures will show:—

Year.	Inches.
1888	32'44
1889	40'18
1890	33'69
1891	31'41

The rain was very unseasonable. At first it was scanty and the seed put in the ground by the cultivators was destroyed by drought. Towards the end of the cultivating season comparatively copious rain fell, but the people had no seed left. Advances for the purchase of seed were at once made and this staved off actual want in the drier parts of the district. In the culturable tracts at the foot of the hills such as Baw, Nyaunggaing, and Kyinzu circles, where the land is irrigated by a series of weirs on the hill streams, the harvest was an average one. In the other parts of the district scarcity was more or less severely felt, as the people have had a succession of bad harvests and were not prepared for the series of misfortunes they met with this year. In the country lying under the Nyaungyan tank, where the cultivators would otherwise have been well off, much damage was done by the bursting of the tank; the water swept away the rice-plants and the seed in the ground on three successive occasions.

On account of the distress amongst the agricultural population relief works were opened. They were of two kinds, namely,—

- (i) roads opening up the affected tracts;
- (ii) irrigation works.

The roads were from Yamèthin to Imbaung, from Yamèthin to Yedan, and from Nyaungyan to Pasobyu.

Good crops of gram, chillies, tomatoes, and onions were obtained in the hot weather. The cultivation of gram has extended considerably.

Remarks by Deputy Commissioner, Pyinmana.

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Except in the north-east portion of the district, where perennial streams give an opportunity for irrigation throughout the year, there was failure of paddy crops more or less complete all over the district in consequence of the insufficiency of rainfall, and large quantities of paddy and rice were imported from Lower Burma to supplement the food-supply during the last three months of the official year.

PUBLIC HEALTH.

Remarks by Deputy Commissioner, Ye-u.

THE health of the people throughout the district was good, enjoying absolute immunity from epidemics.

Remarks by Deputy Commissioner, Sagaing.

GOOD on the whole. There were a few cases of smallpox and a few cases of choleraic diarrhoea in the district during the year. As to smallpox there were only a few isolated cases. The exact number of deaths is not known, but they were very few.

Remarks by Deputy Commissioner, Lower Chindwin.

WITH the exception of occasional outbreaks of cholera the public health throughout the year was good.

EXTRACTS FROM REPORTS.

Remarks by Deputy Commissioner, Upper Chindwin.

THERE has been no especially severe epidemic outbreak of any sort. Sporadic cholera appeared after the return of the troops from Manipur, which in a few villages became epidemic, but the general health of the public was fair.

Remarks by Commissioner, Central Division.

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The scarcity of money has had no appreciable effect on the constitution of the people and the year has been singularly free from fevers and epidemics of all sorts.

Remarks by Deputy Commissioner, Thayetmyo.

THERE was no outbreak of epidemic disease. There were a few cases of smallpox and cholera in a sporadic form. The public health was on the whole good.

Remarks by Commissioner, Irrawaddy Division.

Thayetmyo.—Considering the use of roots and herbs (resorted to about once in every three years) the public health was remarkably good.

Remarks by Deputy Commissioner, Yamethin.

THE public health has not been affected by the scarcity.

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In December and January malarial fever was very prevalent owing to the heavy rains at the beginning of the cold weather.

Remarks by Deputy Commissioner, Pyinmana.

THE public health has been exceptionally good throughout the year.

CATTLE.

Remarks by Deputy Commissioner, Mandalay.

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The price of plough-cattle has risen almost to that prevailing in Lower Burma.

Remarks by Deputy Commissioner, Ruby Mines.

TWENTY-NINE deaths of cattle were reported during the year, of which 19 were due to foot-and-mouth disease and 10 to tigers, which are getting a perfect nuisance since all guns have been confiscated. The plough-cattle are not sufficient and advances for purchase will probably be required for some years to come. There is nothing to show that the number has fallen off during the last few years.

Remarks by Deputy Commissioner, Ye-u.

CONSIDERING that so many were the victims of epidemic disease last year it is exceedingly gratifying to note that a very small number of cattle, some 68, died from disease this year.

Remarks by Deputy Commissioner, Sagaing.

In the Sagaing and Myinmu subdivisions no disease among cattle was reported, but in the Ava subdivision 244 head of cattle died from pox and four from a certain kind of disease called in Burmese "labetkyôn-na."

Remarks by Commissioner, Central Division.

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Last year though Lower Chindwin was reported free from disease it has been ascertained that nearly 2,000 cattle died. The supply of cattle, however, is being rapidly replenished.

* * * *

Remarks by Deputy Commissioner, Upper Chindwin.

THERE was no great loss of cattle; a very few animals died of foot-and-mouth disease. The parts of the district affected have not yet recovered the great plague of three years ago: though the young animals are coming on nicely, a continuation of the system of advances for purchase of cattle will be necessary.

Remarks by Deputy Commissioner, Lower Chindwin.

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Of 99,589 plough and breeding-cattle, 4,339 were attacked by disease and 1,978 died in 1890. This gives an annual death-rate of 1·9 per cent.

During 1891 there were 3,228 cattle attacked and 1,232 deaths. Death-rate 1·2 per cent. The district is fairly well off for cattle, which are increasing in numbers. Use could be found for more plough-cattle, and Rs. 2,840 were advanced for purchase of plough-cattle during the year.

Remarks by Deputy Commissioner, Myingyan.

THERE was no cattle disease reported throughout the year.

Remarks by Deputy Commissioner, Pakōkkū.

THE stock of cattle has increased slowly in spite of the slight cattle-disease in Gangaw and Pauk. There have been no serious outbreaks of cattle disease during the year.

Remarks by Deputy Commissioner, Minbu.

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There was little or no disease amongst the cattle during the year, and that their health was for the most part good.

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It was a great blessing for the district that no epidemic occurred, for in 1889-90 nearly 30,000 died, and in 1890-91 22,785 are reported to have died.

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The large tracts of jungle round most of the villages form excellent grazing-grounds.

Remarks by Deputy Commissioner, Magwe.

THE health of cattle has also been uncommonly good. There has been no disease whatever anywhere in the district.

Remarks by Deputy Commissioner, Thayetmyo.

CATTLE-DISEASE was not so prevalent as in the previous year, the deaths reported were principally due to foot-and-mouth disease. There were a few deaths from rinderpest. The number of plough-cattle in the district is insufficient. Advances have been made to agriculturists to enable them to buy fresh stock. The number of cattle in the district has been steadily decreasing the last few years and the only reason that can be assigned for it is the ravages of disease.

Remarks by Commissioner, Irrawaddy Division.

Thayetmyo.—Cattle-thieves and the high prices of cattle in the Deltaic districts have contributed their share to this decrease.

Remarks by Deputy Commissioner, Kyaukse.

THE condition and health of cattle have been generally good.

* * * * *

There is a sufficiency of plough-bullocks and the number of cattle has been increasing.

Remarks by Deputy Commissioner, Meiktila.

THE number of plough-cattle is still insufficient. Large numbers of cattle were sold during the year by the villagers in order to obtain food and seed.

* * * * *

Advances to the extent of Rs. 97,466-1-9 were made to cultivators to prevent them selling their plough-cattle. No advances were made, however, to enable them to purchase cattle. I would strongly urge the advantage of holding annual agricultural shows in this district, which is a cattle-breeding one, and the allotment of a few hundred rupees annually in prizes for the improvement of the breed.

Remarks by Deputy Commissioner, Yamethin.

THERE were 173 fatal cases of cattle-disease, the majority being cases of foot-and-mouth disease, which occurred in the Pyawbwe township.

* * * * *

A large number of cattle are bred in the district, especially in the villages on the uplands to the west of the railway line. The cattle had sufficient pasturage even in the hot weather.

Remarks by Deputy Commissioner, Pyinmana.

THERE were slight outbreaks of cattle-disease in the Paunglaung and Wanwègôn townships.

In spite of the freedom from disease the number of plough-cattle is still far below the requirements of the district in a favourable season. The number is increasing, but it will take some years for the district to recover from the ravages of dacoits and disease in the troublous times following the annexation.

But large numbers of former cultivators have had to take to other employment for want of cattle.

HARVEST AND PRICES.

Remarks by Deputy Commissioner, Mandalay.

					1890-91.	1891-92.	
					Rs.	Rs.	
Rice	293	392	} Per 100 baskets.
Wheat	...	...	...	...	250	290
Maize	...	...	...	...	85	180
Cotton per 10 viss	...	...	...	...	15	15
Oil-seed	...	...	...	...	100	390
Salt per 100 viss	...	...	...	...	10 to 11	10
Pulses	...	...	...	...	130 to 140	170
Gram	147	200	

Remarks by Deputy Commissioner, Katha.

THE price of rice rose from Rs. 200 to Rs. 400 per 100 baskets due to the bad harvest and the extra demand. No trade exists in other grain.

Remarks by Deputy Commissioner, Shwebo.

THE prices ruling for the undermentioned articles were as follows:—

					1890-91.	1891-92.	
					Rs.	Rs.	
Rice	...	...	...	...	225	366	} Per 100 baskets.
Oil-seed	...	...	...	...	300	319	
Pulses	...	...	...	...	150	180	
Millet	...	...	...	...	56	76	
Cotton	...	...	...	...	25	24	
Wheat	...	...	...	...	8-8	...	
Salt	...	...	...	...	8-8	8-10 per 100 viss.	

Remarks by Commissioner, Northern Division.

Shwebo.—The harvest of 1890-91 was a very poor one, and with the second bad season of the year of report the local food-stocks were exhausted and grain had to be imported in considerable quantities for the requirements of the people. There was no interference on the part of Government, and the ordinary rule of supply and demand sufficed to meet the exigencies of the case. The average price of rice is reported to have been Rs. 366 per 100 baskets, which, though dear for Shwebo, is not a high rate. The prices of pulses and millets generally were above the average as was to be expected.

Remarks by Deputy Commissioner, Ruby Mines.

IN 1891-92 the price of rice in the Mogôk township averaged Rs. 825 per 100 baskets, the price rising in the rainy season and falling in the dry. The price of rice in the Twinngè township averaged Rs. 368. In the previous year in the Ruby Mines district the average price was Rs. 566 per 100 baskets.

Remarks by Commissioner, Northern Division.

Ruby Mines.—The high price of rice in the hilly part of this district was very noticeable. Rs. 825 per 100 baskets is almost a famine price for most districts, and the high price of food makes labour very costly.

Remarks by Deputy Commissioner, Ye-u.

DURING the year the price of rice gradually rose from Rs. 287 in April to Rs. 425 in November, when it fell again to Rs. 400 during the last four months of the year, the average price being Rs. 368 as compared with Rs. 287-5-0 of the preceding year.

* * * *

Wheat, millet, grain, and cotton are not produced in the district and have no large sale in the market here.

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Remarks by Deputy Commissioner, Sagaing.

A very large area of land has been sown with wheat and gram. I hope to get still more done in this line.

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PRODUCE (CROP STATISTICS).

Remarks by Commissioner, Southern Division.

Minbu.—During the dry season of 1890-91 enquiries were set on foot in all districts to ascertain more accurately than had been hitherto done, the outturn of the different crops grown in the islands. Selected areas were measured and the produce was determined on statistics so obtained. What I may call crop acreage rates have been fixed in the Myingyan, Pakōkku, and Minbu districts. These revised rates are in force for the season of 1891-92. The system of renting islands at a lump sum to thugyis or others has now been completely done away with, and the rate per acre, irrespective of crop or soil, is now only in force as the basis of calculation of island revenue in part of the Pagan subdivision.

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Remarks by Deputy Commissioner, Meiktila.

The cotton crop this year was exceptionally poor; the large cotton-brokers in consequence declined to grant advances as usual to the cultivators; the result has been that the price has been kept down and cultivators have been forced to sell at a loss.

THATHAMEDA.

Remarks by Commissioner, Northern Division.

Mandalay.—The general increase is attributed by the Deputy Commissioner to the census operations, which acted as a check on the thugyis' assessment-rolls, and so made the thugyis apprehensive of detection if they submitted inaccurate and incomplete rolls.

Having regard to the high prices of food ruling during the year the promptitude with which the tax has been collected is creditable to the District authorities.

Bhamo.—The increase of thathameda is very satisfactory, clearly indicating that notwithstanding the press of work entailed by military operations in all directions, the Deputy Commissioner has paid close attention to the Revenue administration of the district, and has successfully controlled and directed the labours of his Subdivisional and Township Officers. The collections have been made with promptitude, and a sum of Rs. 841 only was outstanding at the close of the year.

Katha.—The increase is due to the addition of the Wuntho State, which was added during the course of the year. The collections in this newly acquired tract of country have been made without difficulty, and it is satisfactory to note that the Deputy Commissioner has commented favourably on the conduct of the thugyis, who apparently were not placed on security.

Shwebo.—The area of the Shwebo district has been increased by the addition of two circles, namely, Pintha and South Ngasin, from the Katha district.

Having regard to the fact that in much of this district scarcity prevailed, the collections are, I think, quite as good as could be reasonably anticipated. The thathameda-tax is a very heavy impost under our rigid system of revenue collection, and the people generally would welcome the introduction of the capitation-tax at the rates and under the rules in force in Lower Burma in its place. The system of assessment is unsatisfactory and difficult to control, and the tax no doubt falls with undue severity on the poorer classes.

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Remarks by Deputy Commissioner, Ye-u.

AN increase of over Rs. 20,000 of thathameda revenue was hoped for as late as last September, but the insufficiency of the rainfall caused a general scarcity which in turn caused a very considerable exodus, and this at once destroyed the hopeful forecast which

had been torme'd. The revised demand was Rs. 78,640. Twenty-nine villages were unable to pay anything.

The total collections for the year ending 31st March 1892 amounted to Rs. 72,001.

Remarks by Deputy Commissioner, Sagaing.

The demand on account of thathameda was—

							Rs.
1890-91	...	...	...	...	...	...	4,40,540
1891-92	...	...	...	...	...	...	4,53,499

It shows an increase of Rs. 12,959 in the year under report. The increase should have been Rs. 41,390 had there been no distress on account of drought as the demand originally made was Rs. 4,81,930. The increase was due to the increase of population, as the country became pacified, and the trade more flourishing on account of railway steamer communications, also to the strict watch kept over checking of the households.

Remarks by Deputy Commissioner, Magwe.

The collection of the thathameda was not commenced in this district until the end of January. It was delayed in order that the people might have full time to gather in their winter crops and raise money on these to pay the tax. Owing to the scarcity of food and the high prices, and to the fact that a part of the district was in a state verging on famine, it was impossible to push too urgently for payment before the close of the year.

Remarks by Deputy Commissioner, Pakókku.

In certain cases the joint responsibility of the village for absconders has not been enforced on account of scarcity. Considering that the year has been a bad one I think an increase of 15 per cent. on the thathameda demand as compared with last year is satisfactory, and that the fact that the whole of this revenue, with the exception of Rs. 11,831, i.e., all except 1.81 per cent. has been collected, reflects credit on the Subdivisional and Township Officers concerned.

Remarks by Deputy Commissioner, Magwe.

THE demand of thathameda for the year was Rs. 3,87,666 against Rs. 3,67,210 for the previous year, or an increase of Rs. 20,456. This increase was due to the care taken in the assessment as reported last year, and to the careful revision of rates in the district. In some circles the rates were slightly increased. This increased the demand. But the collection fell from Rs. 3,48,335 to Rs. 2,31,460. The method followed in assessment was less strict than in the previous year. But still there would have been considerable increase in thathameda, but owing to the general scarcity the rates had to be reduced. The remissions on account of these reduced rates amounted to Rs. 72,281. The balance outstanding at the close of the last year, namely, Rs. 18,229, was increased to Rs. 18,875 on account of supplementary demand. The whole of this was collected with the exception of a sum of Rs. 6,638, which was remitted.

The rates originally sanctioned for the year were slightly greater than the rates in the previous year, but owing to the scarcity of food and the difficulty the people would have experienced in paying at full rates, it was necessary to give remissions on the rates originally determined on. In doing this the outturn from the season's crops was compared after careful inquiry, circle by circle and village by village, where necessary with the average yearly outturn, and the proportion of the rate to be remitted in each circle was based on this comparison. In addition to this reduction of rates it has been necessary to apply for sanction to remit a large amount on account of families who have left the district to seek work elsewhere, and whose whereabouts are not known. The sum for which application for remission has already been made is Rs. 15,090, but further application will have to be made, as I doubt whether, except in a very few cases, the attempts now being made to trace persons who have gone to other districts and recover the tax due from them will be successful.

Remarks by Commissioner, Irrawaddy Division.

Thayetmyo.—All the operations were closed, including remissions, before the end of the year. This was done without difficulty despite the prevailing scarcity.

I doubt whether there has been much increase of population during the year of report. There was considerable migration to the catch forests of Upper Burma and to Lower Burma

Remarks by Deputy Commissioner, Thayetmyo.

THE total demand on account of thathameda was Rs. 89,374 as compared with Rs. 78,280 the year before. The total collections were Rs. 88,991, the balance of Rs. 383 having been remitted. The demand shows an increase of Rs. 11,094, and the collections an increase of Rs. 10,807 over the previous year. The thathameda revenue has been steadily increasing since the year 1889-90. This is due to the return of the people to their former villages now that the district has quieted down. The number of householders assessed to thathameda was 8,973 as against 7,852 last year.

Remarks by Deputy Commissioner, Yamèthin.

On account of the scarcity it was deemed inadvisable to assess the tax at full rates. In January and February a careful enquiry was made, village by village, to ascertain what produce the agriculturists had received from their land and whether they were otherwise in debt or badly off, and to estimate what the non-agriculturalists earned. On the basis of the facts thus ascertained a separate rate was fixed for each village. Total remission was granted only in the case of 13 small villages. In the other villages rates varying from Re. 1 to Rs. 10 were fixed, in the majority the rate was under Rs. 6.

The number of households assessed was 26,293 as compared with 28,714 in 1890-91. The decrease is due to the fact that a number of families migrated to Pyinmana, Toungoo, and Pegu to obtain labour.

Remarks by Deputy Commissioner, Pyinmana.

The thathameda demand instead of increasing, as was anticipated, shows a further decrease of Rs. 2,105.

The decrease occurred principally in Pyinmana and Paunglaung townships, and is due to persons leaving for Lower Burma in search of employment.

Remarks by Commissioner, Eastern Division.

Kyaukse.—The increase in the number of households is probably due to immigration from districts affected by the scarcity, a large number of families from Shwebo, Sagaing, and Meiktila having come to the Kyaukse district, where they found employment as agricultural labourers or took up land themselves.

Meiktila.—In Meiktila there was a decrease of Rs. 2,22,112 or 68·58 per cent. on the demand of the previous year. Owing to the scarcity the people were unable to pay the full rate of Rs. 10 per household, and a separate rate was fixed for each village according to the condition of the people. The crop reaped was ascertained as well as other sources of income for each village, and the rate fixed at a proportion varying from one-fourth to one-sixth of the gross income. No village whose inhabitants had derived their means of support from the relief works was taxed at a higher rate than Rs. 6 per household. Six thousand and ninety-two families are reported to have left the district during the year owing to the scarcity, and migrated to Lower Burma in search of work.

Yamèthin.—In Yamèthin there was a decrease of Rs. 1,38,863 or 48·78 per cent. on the demand of the previous year. The reason of the decrease is the same as that for Meiktila. Four thousand four hundred and sixteen families are reported to have left the district owing to the scarcity during the year.

Pyinmana.—In Pyinmana there was a decrease of Rs. 2,105 or 2·29 per cent. on the demand of the previous year, the number of households having decreased from 8,964 to 8,908. The Deputy Commissioner attributes this decrease to the fact that families left the district to seek employment in Lower Burma.

STATE LANDS.

Remarks by Commissioner, Northern Division.

Mandalay.—The increase in the general demand is attributed by the Deputy Commissioner to more land having been brought under cultivation than in the previous year.

Remarks by Deputy Commissioner, Bhamo.

A register of all lands, including State lands, village by village, opened since last year is incomplete as yet. Steps will be taken to complete it in course of this year.

Remarks by Deputy Commissioner, Katha.

THE Subdivisional Officers of Katha, Myadaung, and Kawlin have got lists of royal lands and are checking these themselves to ensure accuracy.

Remarks by Commissioner, Northern Division.

Katha.—The whole of the land in the Katha district has been declared to be State land until the contrary is proved, and thus far no valid claims to "bobabaing" titles have been received or admitted.

Remarks by Commissioner, Northern Division.

Katha.—Here the demand has increased from Rs. 25,280 to Rs. 89,021 in consequence of the increased area of the district.

Remarks by Deputy Commissioner, Shwebo.

THE demand on account of rent of State land was Rs. 5,732, being an increase of Rs. 1,327 over last year. Collections including arrears of the previous year amounted to Rs. 6,326, and a balance of Rs. 3,126 remained uncollected at the close of the year. A considerable area of land in the Tantabin circle was cultivated during the year of report for the first time for the last six years.

Remarks by Commissioner, Northern Division.

Shwebo.—The area of State land is returned as 6,610 acres, being an addition of 3,700 acres over that of the previous year. This is a satisfactory increase, but it should have been stated whether the Collector's declaration was contested or not. Of this area of State land only 1,280 acres was under assessment during the year of report.

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The delay in collecting this rent has not been explained; it is probably due to the bad season. It is satisfactory to observe that cultivation is being resumed in the Tantabin circle, where the land has been unoccupied for the past six years.

Remarks by Deputy Commissioner, Ruby Mines.

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The revenue on State land is assessed at a quarter of the produce, which latter is taken to be 40 baskets outturn for every basket of seed sown. The Government share is commuted into money at the rate of Re. 1 per basket in the Twinngè township and Rs. 1-8-0 to Rs. 1-12-0 in the Mogòk township.

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Remarks by Deputy Commissioner, Sagaing.

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The rate at which the revenue on State lands was collected during the year under report was one-quarter of the produce as directed in the Secretary to the Financial Commissioner's No. 42-408R.—91, dated 5th January 1892.

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The area of land declared to be State land under section 24 (1) of the Upper Burma Land and Revenue Regulations was 275 acres.

Remarks by Deputy Commissioner, Lower Chindwin.

REGISTERS by circles were prepared showing (with separate serial numbers for each holding) all land claimed as private property prior to 13th July 1891. All other land is State land.

No change has been made in the principles of collection of revenue on Royal land. The State's share is one-third.

Remarks by Commissioner, Central Division.

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Upper Chindwin and Sagaing districts are responsible for the increase. Upper Chindwin shows an increase in the demand of about Rs. 8,000 and Sagaing Rs. 35,624.

The increase in the demand in Upper Chindwin is satisfactory and will continue, as State lands will come to light now that the district is quiet. The increase in the Sagaing district, which has been in our possession so long, is rather surprising and is due to the continued energy of Mr. McDermott, the Deputy Commissioner, who has given great attention to discovering State lands, which through the dishonesty and connivance of subordinate officials have hitherto remained undetected.

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The Deputy Commissioner, Lower Chindwin, has carried out my wishes in a thorough manner, and he has caused registers and rough maps to be made up of the lands claimed as private lands in every village. These registers and maps are carefully filed in his office, and though of necessity the work is rough yet it will prevent land which is now admitted to be ownerless being subsequently occupied without the consent of the Deputy Commissioner.

A similar course has been directed to be followed in other districts.

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Remarks by Deputy Commissioner, Myingyan.

The total demand of State land revenue for the year under report was Rs. 16,359-11-0 plus Rs. 1,658-10-4, making a total of Rs. 18,018-5-4, and the total collections were Rs. 15,435 plus Rs. 105 making a total of Rs. 15,540.

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Remarks by Deputy Commissioner, Minbu.

THE middlemen were done away with in the case of the Royal lands in Salin and rents fixed at the same rates as those given by the tenants to the owners of private land contiguous to them. The State lands have not been as yet properly registered and cannot be until they have been fully surveyed. This is now being done by the party of the Survey of India working here, and when we get their maps and a Settlement Officer is appointed the lands can at once be properly registered. A register, however, is kept at headquarters of the State lands, in which is incorporated all information obtainable.

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Remarks by Deputy Commissioner, Minbu.

Owing to the failure of the Man canal system the Sagu and Legaing kaukkyi lands did not yield so much revenue as in previous years; some remained fallow and some were planted with dry crops.

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The "mayin" revenue fell due in June and was all collected. This source of revenue changes considerably year by year. The paddy is grown on the lands of the Paunglin lake. If there is too much water in the lake, the crop gets drowned; if too little, it dies for want of water. A plan is now being proposed by which we shall be able to regulate the supply, but to make the required sluices a certain amount of money must be expended.

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Remarks by Deputy Commissioner, Magwe.

The increase is almost entirely on account of the revenue derived from the island cultivation, which has been almost doubled. The assessment was very carefully made in March last and it is to this that the increase is due. There can be no doubt that in former years the cultivators were not paying as much as would be legally and justly demanded from them.

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Remarks by Deputy Commissioner, Thayetmyo.

TOWNSHIP OFFICERS submitted lists of State lands. Objections were filed and disposed of. The total area in Minhla then declared to be "Ayadaw" land was 603 acres. The area in Sinbaungwe (619 acres) has not been declared to be State land pending orders as to whether these lands should be dealt with under Financial Commissioner's Circular No. 41 of 1890. The revenue on State lands is collected on the principle in vogue under the Burmese régime, i.e., 20 baskets on every 200 baskets of paddy-producing land. The revenue realized during the year of report was Rs. 74; the cost of collections was nil, the revenue having been collected by the Township Officer. In the event, however, of the revenue being collected by the thugyis, which it would be were the collections considerable, the cost would be 10 per cent. of the revenue collected.

The area declared by the Collector to be State land under section 24 (1) of the Upper Burma Land and Revenue Regulation was 603 acres.

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Remarks by Deputy Commissioner, Kyaukse.

DURING the past year a regular settlement survey of the district was completed, but the report has not yet been published.

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The revenue on State land is collected by thugyis who submit assessment-rolls for each separate crop; these rolls are checked by Township Officers and Subdivisional Officers. Tax tickets are then issued to the thugyis for each cultivator in his circle. The thugyis collect and pay in the revenue. The only expense incurred is the cost of the thugyis' commission.

Remarks by Deputy Commissioner, Pyinmana.

The entire area shown in the previous year's report as State land was left fallow owing to continued drought, and this will necessitate the remission of Rs. 230, being the revenue due on the land as irrecoverable.

Remarks by Commissioner, Eastern Division.

Kyaukse.—The area of cultivated State land in Kyaukse is according to the Settlement Report 86,59,198 acres.

Yamethin.—The area of State land in the Meiktila district is 29,306 acres.

Meiktila.—The area of State land in Yamethin is given as 3,945 acres as against 3,952 in the previous year, 14 acres have been struck off the list of State lands and 7 acres added during the year.

Pyinmana.—The area of State land in Pyinmana remained the same as last year (17,157 acres).

The rate of the plough tax in Pyinmana was doubled during the year, but owing to drought the crops failed on a large portion of the land and large remissions have been proposed.

An important question regarding the title to dama-u-gya lands has been raised during the year and is now on reference before the Financial Commissioner.

LAND REVENUE.

Remarks by Deputy Commissioner, Mandalay.

Very great care was paid this year to the assessment and collection of the thathameda-rolls, and thamadis were formally appointed in each village and their duties and that of the thugyis in respect thereof clearly explained. The Subdivisional Officers and Township Officers and the Akunwun showed great energy and assisted me to the utmost in getting the revenue, (all but a small balance including remissions,) in by the 3rd March.

The thugyis too, as a body, are becoming more alive to their responsibilities in the collection of revenue, though there is still much room for improvement.

Remarks by Deputy Commissioner, Katha.

After the rolls had been submitted a great deal of checking had to be gone through, and a large supplementary demand had to be added to the original. It was to be expected among officials who were never properly supervised previously that the thathameda-rolls would not be as carefully made out as is necessary.

Remarks by Deputy Commissioner, Shwebo.

THE thathameda demand including that for South Ngazin and Pintha circles transferred from Katha, amounted to Rs. 2,96,776, and the collections to Rs. 2,03,983. Of the balance Rs. 73,732 were remitted, leaving Rs. 19,061 outstanding at the close of the financial year. Of the amount remitted a considerable portion was due from persons who had to leave their villages on account of the scarcity prevailing, and some of this may be collected on their return, in which case it will be shown as a supplementary assessment.

Remarks by Deputy Commissioner, Ruby Mines.

THE demand under this head for the year 1891-92 was Rs. 36,690 as compared with last year, Rs. 32,611, showing an increase of Rs. 4,079. There were 3,669 households assessed during the year under report as compared with last year, (3,325).

						Rs.
Total collections	...	...	...	...	...	35,577
Remissions	...	...	...	...	...	132
Balance	...	...	...	...	...	981

Out of this amount the sum of Rs. 428 were collected after the close of the year, thus leaving a balance of Rs. 553, inclusive of remissions, still to be collected. This sum remained to be collected from the supplementary demand: the original demand was fully paid up within the year. The increase under the head of thathameda is due to increase of population.

The total demand under State lands was Rs. 11,006 as compared with 10,719, showing an increase of Rs. 287.

						Rs.
Total collections	...	...	...	...	...	9,914
Remissions	...	...	...	...	...	346
Balance	...	...	...	...	...	746

Out of this amount Rs. 431 have been since collected and there still remains a balance of Rs. 315.

Remarks by Commissioner, Central Division.

Owing to orders issued by the Financial Commissioner in his No. 604-1S.F., dated the 24th December 1891, on account of the scarcity existing in three districts, the demand was largely reduced

The following table shows the original and reduced demand:—

District.	Original demand.	Reduced demand.	Reduction.
	Rs.	Rs.	Rs.
Ye-u	1,99,307	78,640	1,20,667
Sagaing	4,81,930	4,53,499	28,431
Lower Chindwin	4,08,202	3,12,728	95,474
Upper Chindwin	2,23,384	2,23,384	.....
Total * ...	13,12,823	10,68,251	2,44,572

The total demand in this division for the year, notwithstanding the scarcity, has only fallen from Rs. 11,63,289 to Rs. 10,68,251, or a decrease of Rs. 95,038. On 7th May the Deputy Commissioner, Lower Chindwin, reports that the whole outstandings have been recovered. Rupees 4,688 were also collected during April by the Deputy Commissioner, Ye-u, so that the outstandings now on account of thathameda are small.

Remarks by Deputy Commissioner, Sagaing.

THE demand on account of State land was in—

	Rs.
1890-91	67,066
1891-92	1,02,690

This shows an increase of Rs. 45,624 under the abovementioned head, which was due to more culturable lands having been declared State.

Remarks by Deputy Commissioner, Lower Chindwin.

The original demand based on number of revenue-paying families in the district before the crops failed was Rs. 4,08,202-2-0, showing an increase of 4,002 taxable families at Rs. 10 to Rs. 4,020, or about 11 per cent. over last year.

The number of families assessed to thathameda during 1891-92, 1890-91, and 1889-90, are shown below:—

	Rs.
1891-92	36,886
1890-91	36,799
1889-90	32,821

The decrease of Government share of produce of Royal lands is due to the kyaukkyi paddy having failed; the resulting loss amounted to Rs. 2,900.

Remarks by Deputy Commissioner, Upper Chindwin.

THE figures of the main business of the year, namely, assessing and collection of thathameda, are most satisfactory from all points of view. In the first place the demand for the year has increased from Rs. 1,77,241 to Rs. 2,23,384, or more than 26 per cent.; secondly, although the harvest has not been good, the outstanding on the 1st April was only Rs. 3,775; last year it was Rs. 53,552.

The increase in the year's demand is due firstly to the annexation of the Kalè State, which brought in an extra Rs. 26,200, and secondly to more careful enumeration on a slightly different principle, and which relieves many of the poorer classes of families.

Remarks by Deputy Commissioner, Myingyan.

The number of households assessed to the thathameda was 43,361 as compared with 45,178 last year. The decrease is due to the scarcity that prevailed when the assessment-rolls were being made out. A few supplementary rolls have since been submitted. It was impossible to avoid this as people were moving about from one village to another, and it would not be a good precedent to set that they should be exempted from revenue as they were absent from their village at the time of assessment.

According to instructions sent by the Financial Commissioner the sanctioned rates were revised owing to the scarcity, and the demand reduced from Rs 4,21,429 to Rs. 3,12,433.

Remarks by Deputy Commissioner, Pakòkku.

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The increase in thathameda is due to greater care being taken by the thugyis to return the correct number of households and to minute checking of the rolls by the Township and Subdivisional Officers.

Remarks by Deputy Commissioner, Minbu.

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It will be noticed that the thathameda demand decreased by Rs. 6,520. This is due to the transfer of the Chindaung, Laikpyu, Pindalè, Yawwa, and Taunggyaung circles to the Pakòkku district. In 1890-91 the demand on these circles was Rs. 20,640. Hence the demand shows really an increase of Rs. 14,120 on the same area as for 1890-91, and this in spite of people emigrating to Lower Burma on account of the scarcity.

Remarks by Deputy Commissioner, Kyauksè.

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It will be seen that there has been a general increase over the previous year.

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The increase this year would have been greater had the year been more favourable for cultivation. In some parts of the district land which could have been assessed to revenue was not assessed owing to want of cultivation on account of drought.

Remarks by Deputy Commissioner, Meiktila.

THE total demand for the thathameda has decreased from Rs. 3,23,890 in 1890-91 to Rs. 1,01,778 in the year under report, being a decrease of Rs. 2,22,112. This large decrease has been due to the general reductions in the rates of demand fixed for each village and sanctioned by the Financial Commissioner during the year on account of the failure of the crops, the general scarcity, and the poverty of the people.

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The balance outstanding on the 31st March 1892 was Rs. 3,914. Nearly the whole of this has since been collected during April.

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The number of households assessed to thathameda during the year was 23,713 as compared with 32,389 in the previous year. This shows a decrease of 8,676.

This decrease has been due to many villages having been exempted from thathameda this year owing to the scarcity and failure of the crops, and also to the large number of households who have emigrated.

Remarks by Deputy Commissioner, Pyinmana.

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The demand increased by Rs. 4,396 owing to the doubling of the rate of kywèshinkun or plough-tax. The area planted decreased considerably owing to the want of rain, and the crops were poor.

COLLECTION OF REVENUE.

Remarks by Commissioner, Northern Division.

Mandalay.—The revenue is collected by 7 myothugyis and 235 ywathugyis; the myothugyis draw an average of Rs. 632 per annum as commission on collections, while the ywathugyis get about Rs. 119. There are also 283 ywathugyis who aid in the collection of the revenue, but draw no remuneration. It is satisfactory to note that some groups of villages were broken up during the year and 24 new revenue charges formed, so that progress was made towards the formation of each village into a separate community under its own headman.

Bhamo.—The revenue collections are made by 3 myothugyis, 10 kayaingòks, and 290 thugyis. How the kayaingòks have been remunerated is not stated. Of the thugyis 183 receive full commission, 14 a share only of the commission, while 83 are not remunerated. These headmen of villages, who have to work and get nothing for it, are not likely to remain satisfied with their position, which certainly is not a sinecure in the present day, and the sooner the villages can be made into separate charges the better.

Remarks by Deputy Commissioner, Bhamo.

THE number of myothugyis is three. One of these receives regular pay and no commission.

Kayaingòks	...	...	...	...	...	...	10
Thugyis	...	...	...	...	...	...	290
Average number of villages in a thugyi's circle	...	...	...	...	...	...	1

Rs. A. P.

Amount of commission due to thugyis on collection in 1891-92	...	...	...	...	...	7,913	0	0
Myothugyis	...	...	...	...	...	3,145	0	0

Therefore the averages are respectively Rs. 27 and Rs. 1,572-8-0.

Remarks by Deputy Commissioner, Katha.

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Two circles, namely, South Ngasin and Pintha, were lately transferred to the Shwebo district. The average number of villages in each thugyi's circle is 12.

Remarks by Commissioner, Northern Division.

Katha.—The collections are made by 128 thugyis and ywathugyis, all of whom receive commission at 10 per cent. on their collections, and some few have "thugyi sa" holdings as well. There are, however, upwards of 1,000 ywathugyis who get no remuneration and yet assist largely in collecting the revenue. Some progress has been made in breaking up myothugyiships into village headmen's charges, but the process is necessarily a slow one as vested interests and rights of long standing cannot be arbitrarily set aside.

Remarks by Deputy Commissioner, Shwebo.

THERE are 12 myothugyis and 263 ywathugyis in the district. Each of the former has on the average 13·16 villages under him and each of the latter 1·28. The total amount of commission drawn by thugyis was Rs. 20,398. Each myothugyi received on an average Rs. 414 and each ywathugyi Rs. 54.

Remarks by Commissioner, Northern Division.

Shwebo.—The revenue was collected by 12 myothugyis and 263 ywathugyis, and the Deputy Commissioner states that the commission earned during the year averaged in the case of each myothugyi Rs. 414 and in the case of each ywathugyi Rs. 54.

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From the report on the working of the Village Regulation it appears that there are no ywathugyis who are without remuneration, but I am not quite satisfied that this statement is correct.

Remarks by Deputy Commissioner, Ye-u.

THE total number of thugyis that were engaged in the collection of revenue was 244 during the year as compared with 235 of the previous year. The cause of the increase is due to (i) four circles of the Wuntho territory being added to this district; (ii) to three villages which were abandoned during the annexation and the turbulent state of the country at the time having been re-established during the year; and (iii) to the nomination of two gaungs as village headmen under the Chief Commissioner's recent orders.

There are 555 villages in the district, giving an average of 2·27 villages to each thugyi.

Remarks by Deputy Commissioner, Sagaing.

THERE were 13 myothugyis and 185 thugyis. The average number of villages in each circle was three. The amount of commission drawn by thugyis was Rs. 48,753, and the average commission each myothugyi or thugyi received was Rs. 250.

Remarks by Deputy Commissioner, Lower Chindwin.

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The average number of villages under each thugyi is 3·94. The total commission paid during the year was Rs. 28,322-8-8 and the average commission of each thugyi about Rs. 1,116-1-2. The largest amount paid in the year to any one thugyi was Rs. 875-15-4 to the Nyaungbinzauk thugyi in the Mònywa township, and the lowest was Rs. 1-12-0 paid to the Thitkauk thugyi in the Kani township. This latter village suffered from prevailing scarcity, and the rate of assessment was reduced.

Remarks by Deputy Commissioner, Upper Chindwin.

THERE are 16 myothugyis and 272 headmen of villages having from two to eight villages under each man. The average commission enjoyed was Rs. 80, being 10 per cent. of the collection.

EXTRACTS FROM REPORTS.

Remarks by Commissioner, Central Division.

The average number of villages under one thugyi is 3.5 and the average commission of a thugyi is nearly as possible Rs. 120. Owing to the large remissions which were made this year on account of the scarcity the commission of the thugyis has been lower than it would otherwise have been. I am fully convinced that the system of one thugyi to one village is the proper one, and wherever possible this system is being introduced.

In only one case during the year has a new myothugyi been appointed who received 10 per cent. of the commission drawn by his subordinate thugyis.

Remarks by Deputy Commissioner, Myingyan.

The total commission drawn up to 31st March was Rs. 21,097-10-11 by thugyis. The average commission therefore comes to Rs. 72.25.

Remarks by Deputy Commissioner, Thayetmyo.

THERE are 33 taikthugyis, one of whom is a myothugyi, as against 31 the year before. There are 37 circles in the district, six of which were deserted during 1890-91. During the year of report two of these were re-populated, thus leaving four circles deserted. On their re-population the former taikthugyis of these two circles resumed their duties. Last year the number of thugyis was shown as 41, but this number included ten ywathugyis who were treated as taikthugyis, because they paid their revenue direct into the headquarters treasury. During the year the appointment of Ywalin taikthugyi was abolished after he had paid in all his revenue and drawn his commission. The revenue will in future be collected by ywathugyis. There are 112 ywathugyis, 13 of whom come into headquarters with their revenue and draw 10 per cent. commission; the remaining 99 get 5 per cent. commission, their taikthugyis taking 5 per cent. The average number of villages in each (taik) thugyi's circle was seven.

As taikthugyis die or disappear they are not being replaced, ywathugyis being worked with direct, and all ywathugyis in Minhla and Sinbaungwe will for the future pay their collections into subdivisional headquarters and thus be saved the journey to Thayetmyo.

The total commission drawn by thugyis amounted to Rs. 8,884, of which Rs. 7,966 were drawn by the 33 taikthugyis and Rs. 918 by the 13 ywathugyis who get 10 per cent. of the commission drawn by taikthugyis; a commission of 5 per cent. was paid by them to their ywathugyis. In cases where the revenue was collected wholly by the taikthugyis, the ywathugyis received nothing. The average commission then of each of the taikthugyis was Rs. 241, and includes the 5 per cent. paid by them to their ywathugyis. The average commission of each of the 13 ywathugyis who draw 10 per cent. commission was Rs. 71.

Remarks by Commissioner, Southern Division.

THE total number of myothugyis and thugyis is as follows :—

				1890-91.	1891-92.
Myingyan	...	...	...	282	292
Pakokku	...	...	...	364	421
Minbu	...	...	...	215	211
Magwe	...	...	...	225	269

The average number of villages to a thugyi is in Myingyan 3, in Pakokku 3.15, in Minbu 4.17, and in Magwe 2.52.

In Magwe nine circles were split up into 53 ywathugyiships during the year.

Remarks by Commissioner, Irrawaddy Division.

Thayetmyo.—In August 1891 orders were issued that thugyis were to pay their collections at subdivisional headquarters. These orders will be given effect to in future.

Remarks by Deputy Commissioner, Kyaukse.

THERE is only one real myothugyi in the district, and he is in charge of the Yeyaman tract. He draws a fixed salary of Rs. 50 per month.

Otherwise there are 414 thugyis who are paid by commission.

Very little difficulty exists in collecting the revenue. Most of the processes were issued for recovery of thathameda tax, which is a most distasteful tax to the Burmans now owing to the strictness with which it is collected.

The tax is a crude one, I confess, and I hope will soon be done away with.

Remarks by Deputy Commissioner, Meiktila.

THERE are no myothugyis in this district. The total number of thugyis (including daing and ywathugyis) is 220 as compared with 103 during the previous year. As opportunity offers the ywathugyi system is being gradually but surely introduced. There are 1,037 villages in the district at present, while new villages are being formed nearly every month. The average number of villages in each thugyi's jurisdiction is 4.7.

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Their present remuneration is about that of an average cooly without any of a cooly's irresponsibility. If the system of appointing a ywathugyi to each village is to be carried out in its entirety in poor districts, such as this, where the villages are small and often wide apart, the question of their efficient remuneration will require early consideration and decision.

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The average commission drawn by thugyis during 1891-92 was Rs. 81-9-5 as compared with Rs. 168-13-10. This is a decrease of more than one-half in the average remuneration of each thugyi paid by the State this year.

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Remarks by Deputy Commissioner, Yamethin.

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The revenue was collected without much difficulty. In the case of the thathameda tax a few complaints were received from the Yamethin subdivision, chiefly on the ground that one village was assessed too high as compared with neighbouring villages, or that the rates ultimately fixed exceeded those recommended on the first enquiry. The number of processes issued was 76.

Remarks by Deputy Commissioner, Pyinmana.

THERE were 16 myothugyis, 71 independent thugyis, and 99 thugyis subordinate to myothugyis and getting half the commission due from revenue collected in their villages. This gives an average of about $1\frac{1}{4}$ village to each thugyi, or, in other words, out of the 232 villages only 46 have not got a separate thugyi. The myothugyis drew Rs. 2,896 commission, of which they had to hand over Rs. 1,021 to the 99 ywathugyis subordinate to them. Their average commission was therefore Rs. 117-3-0 and the average commission of subordinate ywathugyis was Rs. 10-5-0. Independent ywathugyis drew Rs. 4,409, giving each an average commission of Rs. 62-1-0.

COERCIVE PROCESSES.

Remarks by Deputy Commissioner, Katha.

THERE was no case in which a revenue defaulter was imprisoned. Some 13 processes were issued by the Subdivisional Officers, which ended in defaulters paying what was due from them.

Remarks by Deputy Commissioner, Sagaing.

OUT of a total number of 258 persons against whom coercive processes were issued, 55 paid up before further steps were taken against them, 133 suffered arrest, and 65 of whom eventually paid up, while out of the remaining 68 nineteen were imprisoned.

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The moveable property of 47 persons, the land of two, and the houses of four were sold.

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Remarks by Deputy Commissioner, Lower Chindwin.

FIFTY summonses and 16 warrants were issued against persons who delayed payment of thathameda. Many of them paid up on summonses being served. None of the defaulters were actually imprisoned.

Remarks by Deputy Commissioner, Myingyan.

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The revenue, especially in Myingyan and Pagan subdivisions, was paid up very promptly, considering the scarcity.

Remarks by Deputy Commissioner, Pyinmana.

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There were five cases in which persons were imprisoned as revenue defaulters. In these cases able-bodied persons persistently refused to pay their thathameda in hopes of getting off, owing to the currency of a false rumour that a general remission of thathameda was about to be ordered.

COMPARISON OF REVENUE OF 1891-92 WITH THAT OF 1890-91 WITH EXPLANATION OF INCREASES OR DECREASES.

Remarks by Deputy Commissioner, Lower Chindwin.

SALT shows a considerable decrease. In 1890-91 the revenue amounted to Rs. 2,235 plus Rs. 130 collected in 1891-92, total Rs. 2,385. This year the receipts amounted to only Rs. 1,885. Fifty less Sabaings were worked this year than last.

During the earlier part of the year duty at the rate of Rs. 2 per 100 viss dry salt was collected, and many of the workers who barely earned a living when charged a fixed composition duty of Rs. 10 per annum were unable to pay the new tax and left off manufacture. When the composition tax was again reverted to, these people did not return to work. Salt manufacture only affords a bare living. The workers, chiefly women and children, are miserably poor, and I have frequently pointed out a composition duty of Rs. 10 per Sabaing per annum is the maximum they can afford to pay.

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Excise.—The licenses sold for Rs. 1,560 more than last year. Of this Rs. 95 were remitted. Profit in duty on country spirits rose by Rs. 750, and the net increase was Rs. 2,215.

REVENUE DEMAND.

Remarks by Deputy Commissioner, Meiktila.

THE revenue demand, including thathameda, rent from State lands, and miscellaneous revenue of 1891-92, was Rs. 1,61,403 as compared with Rs. 3,76,997 in 1890-91, being a decrease of Rs. 2,15,594, while the collections amounted to Rs. 1,51,670 in the year under report as compared with Rs. 3,44,628 in the previous year. The loss in revenue owing to the scarcity and general failure of crops during the year is therefore Rs. 1,92,958 or nearly two lakhs of rupees.

GRANTS OF WASTE LAND.

Remarks by Deputy Commissioner, Magwe.

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A second colony of about 100 Chin families, nearly all from Myedè subdivision, has been formed in the Saththwa township, and they have applied for a large tract of waste land extending over 4,664 acres. The proceedings are not yet quite completed; but there is no doubt that the land will be granted and the Chins have been allowed to begin clearing it.

FISHERIES.

Remarks by Deputy Commissioner, Mandalay.

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Fisheries are leased as far as possible to villagers in the vicinity.

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There is a good deal of competition for these fisheries each year.

Remarks by Deputy Commissioner, Sagaing.

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The total amount of fishery revenue collected was Rs. 43,439 out of the total demand of Rs. 58,825, leaving a balance of Rs. 15,386, out of which Rs. 1,170 were remitted. The total outstanding, therefore, was Rs. 14,216 against the sum of Rs. 2,867-8-0; this has since been collected.

This large outstanding of fishery revenue is due to the want of water in the fisheries on account of there having been no sufficient rain, also to the river not rising sufficiently high to allow the waters to flow into the fisheries.

Remarks by Deputy Commissioner, Lower Chindwin.

THERE are in all 115 fisheries in this district.

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The lessees pay the revenue demand direct to the head office. A remission of Rs. 1,060 revenue was made during the year as owing to scarcity of rain and the river failing to rise to its usual height fisheries were much less productive than usual.

Remarks by Deputy Commissioner, Myingyan.

THE demand for fishery revenue increased from Rs. 4,566 to Rs. 11,230. The year 1890-91 had been a very favourable year for the fisheries, the most important of which are flooded yearly by the Irrawaddy. The river rose high and the fisheries were flooded three times. The consequence was that the bidding at the auction sales for 1891-92 was very reckless, and hence the large increase in the demand. Owing to the Irrawaddy not having

risen as high as usual, the fisheries ran dry earlier than usual, and Rs. 2,588 revenue had to be remitted. The balance, Rs. 8,642, was collected during the year under report.

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There was no balance outstanding at the end of the year.

Remarks by Deputy Commissioner, Minbu.

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The demand on account of fisheries showed a considerable increase. The fisheries in the district for the most part lie along the bank of the Irrawaddy, which in the rains rises in good years, overflows its banks, and floods the fisheries. In 1890-91 there was a very high flood. The fisheries were full, and the lessees no doubt made a profit. Hence for the year under report the bidding at the auction was brisk and free, and better prices were realized. But unfortunately the river did not rise as usual, some of the fisheries were not filled, and the expected profit was not realized. The lessees stated that they had lost heavily. The Paunglin fishery was said to contain no large fish; but I found that was not so, for many large fish have been caught there daily.

It was difficult to get at the truth of the matter, for the lessees said they could not pay in their revenue and that they had lost very heavily, whereas in cases we knew they had not done so; they expected remissions. It is my opinion that the lessees have not lost as heavily as they tried to make out to me, though some of them have lost to an extent, and no large profits have been made.

Remarks by Deputy Commissioner, Magwe.

THE fisheries in this district are small and uncertain. They depend on the rise of the river and change every year. Some fisheries disappear and some are newly formed. The consequence is that the revenue sometimes suffers. During the year under report the decrease in fisheries was due to the late rise of the Irrawaddy, as when the fisheries were put up to auction in July there were no bidders at all as there was no water in the fisheries.

IRRIGATION.

Remarks by Commissioner, Northern Division.

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Mandalay.—This district suffers from a capricious rainfall, and the development of irrigation works is a matter of urgent importance. The construction of a weir across the Madaya river (Chaungmagyi) above Zagabin and a canal thence to the Myitngé river are works under the consideration of the Irrigation department, and there is reason to believe that if this scheme or some modification of it can be carried out the Mandalay district will be protected from all ordinary risk of famine or scarcity.

Remarks by Deputy Commissioner, Shwebo.

THE following sums have been expended during the year on the works named below:—

	Rs.			
(a) Dam across Thitungit chaung near Gyogya	4,519
(b) Sitalin tank bund	10,468
(c) Escape weir at Hladaw, Pinzin tank	1,670
(d) Yinba tank	4,340
(e) Kanthaya tank	7,439
(f) Singut tank	3,555
(g) Pindin tank	2,645

Some of the above, however, were not completed till after the close of the year.

Estimates for improving the Hladaw, Kadu, Yônbin, and Wayônsu tanks have been submitted, and the last three have been sanctioned. Administrative sanction has also been given to what is called the Mudaing scheme. This includes a partial restoration of an old bed of the Mu river by means of a large embankment and also the improvement of the Palaing lake which forms a reservoir at one end of the canal to be formed.

Remarks by Commissioner, Northern Division.

Shwebo.—The expenditure on irrigation works in this district has aggregated Rs. 34,636. For this sum six tanks have been repaired and a weir thrown across the Thitungit rhaung. Estimates for other projects have been prepared, and money is being freely expended for the purpose of restoring these old irrigation works in a district of which the rainfall is very scanty at the best of times, and so in some measure securing the people from scarcity and consequent distress. Colonel Home, R.E., the Inspector-General of Irrigation with the Government of India, visited this district during the cold season and examined what is known as the Mu Canal Project, an irrigation work on an extensive scale calculated to protect the Shwebo and Ye-u districts from famine or scarcity.

Remarks by Deputy Commissioner, Ruby Mines.

THERE are no existing irrigation works in the district, though they are much needed in the Twinngè township. I do not think the matter has previously been gone into in this district, but I am having enquiries made, which I have no doubt will bring to light many useful projects. Only two have come to my notice so far—one a weir and channel, a new work in the Udaung chaung near Sabenago which would perhaps cost Rs. 1,000 and irrigates 150 acres of land, giving an annual return of Rs. 400 to Rs. 500, and another an old tank at Sabòktaung which would cost Rs. 300 to Rs. 500 to repair and give a return of perhaps Rs. 200.

Remarks by Commissioner, Northern Division.

Ruby Mines.—The Deputy Commissioner mentions two petty irrigation projects which well deserve attention and which would probably re-pay the initial outlay in three or four years. Money expended in repairing old tanks and irrigation channels is admittedly money well spent, and I hope funds may be available for these projects.

Remarks by Deputy Commissioner, Sagaing.

The following were the tanks and weirs repaired during the year which are now in working order :—

Myinmu Subdivision.

						Rs.
Twinngè tank	...	...	...	...	...	1,086
Kandaw	...	...	...	...	...	4,905

Ava Subdivision.

						Rs.
Kyauktan nulla dam	...	...	...	...	...	1,708

Sagaing Subdivision.

						Rs.
Taeindè tank	...	...	...	...	...	1,862
Pyugan tank	...	...	...	...	...	377

Strict enquiries are being instituted as to the area irrigated from each irrigation work in the district and as to what the irrigation rate will be. Until this has been done it is not possible to give the area irrigated.

Remarks by Deputy Commissioner, Myingyan.

THE Pyogan tank is a large irrigation work which was taken in hand as a relief work during the year under report and Rs. 15,727-5-10 spent on the same.

Besides this a sum of Rs. 1,154 was spent on several small tanks in the Yônzin circle, none of which are yet near completion.

Remarks by Deputy Commissioner, Minbu.

Last year the Man Sedaw according to our treasury accounts cost Rs. 27,739, and all this money was wasted as it was spent in patching up a primitive dam that burst.

This year it has been repaired again as carefully as possible at a cost of Rs. 15,000 or so; and it remains to be seen whether it will stand or not. The Salin canal system last year cost the people Rs. 21,391 and remained in an efficient state. I am sure that both the Sagu canal system and the proposed Mân system will yield a handsome return to Government for money expended on them.

The smaller systems of which Government does not keep the accounts remained in efficient order.

Remarks by Deputy Commissioner, Magwe.

The Palin dam, though it was breached in June last, was quickly repaired at the cost of Rs. 1,000, and withstood the floods for the remainder of the rains. The work has been a great success, and a large area that has remained fallow for many years has now been brought under cultivation. The area cultivated during the year was about 1,200 acres, and the average outturn about 30 baskets an acre. This in ordinary years would be increased by 50 per cent. both as to the area cultivated and the average outturn. The cultivators were this year under a great disadvantage. The land was overgrown with jungle, the floods came late, and a large proportion of the seed had been wasted as the seedlings had been scorched up. Small advances were given to the cultivators to purchase seedlings, and these had to be procured from places many miles away.

Two only of the weirs on the Sun chaung were kept in working order. There are or rather were five or six weirs extending over about 6 miles of the length of this stream, and

the area which would be irrigated, were they all in working order, would be about 20 square miles. They are all large works and should not be left to the uncertain methods of construction employed by the Burmans. The people would be exceedingly glad to pay water-rate if Government constructed the weirs.

The Panlaing and Wun weirs on the Ngamin chaung were constructed by two men of Taungdwingyi at a cost of about Rs. 4,000. The cultivators have entered into an agreement with them to pay one-fifth of the produce for six years. In ordinary years the outturn from the lands irrigated would be 60,000 to 70,000 baskets. The outturn this year has been very small as the rainfall in this locality was quite insufficient to fill the canals more than once or twice.

The Yanbe chaung has about 20 weirs on it. They are very easy of construction, as the stream is narrow. They were all in working order this year and, though through the scanty rainfall there was sufficient water to fill the upper canals only, these provided sufficient paddy to save Sathwa township from famine.

The Taungthu and Sègyi tanks in Pin township have been partly constructed as relief works. The amount expended up to the 1st April was Rs. 12,903-5-3.

The area irrigated when the tanks were made and worked by the Burmans was approximately 300 acres from the Sègyi tank, and 100 acres from the Taungthu tank, but I have no doubt that these areas will be increased now. The work is being done with professional aid. Both works have now been handed over to the Public Works Department and will, I hope, be completed before the rains set in.

Remarks by Deputy Commissioner, Thayetmyo.

THERE were no irrigation works carried out during the year. Proposals are being submitted for small irrigation works in the district which may perhaps be carried out next year if funds are available. There are several of these in Minhla township, one or two of which have been repaired by the cultivators themselves.

Remarks by Commissioner, Irrawaddy Division.

Thayetmyo.—The information upon this important subject is still of a meagre character. I think, however, that at last some real efforts are being made to collect what is wanted.

Remarks by Deputy Commissioner, Kyaukse.

THE district is irrigated by seven main canals with their numerous main distributaries which are again tapped by individual cultivators. These irrigation canals are now in the charge of the Public Works Department which is responsible for the proper repair of all headworks, sluices, &c.

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The total amount spent by the Executive Engineer for the year under report is Rs. 54,386. A large amount of excellent work has been done by the Subdivisional Officers in getting all canals unsilted this year, the labour for this work being got under the village labour system.

Remarks by Deputy Commissioner, Meiktila.

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The total revenue derived from irrigation tax on lands irrigated from the Meiktila tank was during the year Rs. 5,332 as compared with Rs. 6,776 in the previous year, being a decrease of Rs. 1,444.

This decrease is due to the area irrigated this year, being much less than in 1890-91 owing to the scanty rainfall and consequent decrease in the supply of water in the tank available for irrigation.

Proposals are now being drawn up by me in consultation with Mr. Litster, Executive Engineer, for dividing the district into irrigation tracts consisting of groups of tanks or areas dependent on a large work such as a sè.

The tracts or irrigation groups it is proposed to place in charge of selected kandaings, who will be held responsible for the supervision of the works placed in their charge and the assessment and collection of the water-rate on all lands irrigated from the work. They would be remunerated by receiving a commission on their collections.

The total expenditure on all irrigation works during the year has been Rs. 3,25,799-12-2.

This includes expenditure on the Nyaungyan tank in the Yamèthin district which, being joined to the Minhla tank in this district, has been repaired as one work; hence it is impossible to separate the expenditure on each of these tanks. The above large expenditure will easily repay itself in a few years (on a moderate water-rate being levied on all lands irrigated from the works now repaired), while owing to the major works being put in thorough order large areas of land will be taken up for cultivation. A certain protection against famine will be afforded in future years if they are maintained in good condition and improve as occasion offers.

Now that the more important works are completed, the services of an Executive Engineer of experience (to be stationed in the district) are urgently required to supervise, improve, and maintain these works.

Remarks by Deputy Commissioner, Yamèthin.

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This tax is derived from the lands under the Yamèthin, Nyaungyan, and Yindaw tanks. The decrease is due to the fact that less water than usual was available for irrigation and that the Nyaungyan tank, the most important of the irrigation works, breached three times and destroyed the rice-fields under it.

Remarks by Commissioner, Eastern Division.

Yamèthin.—During the year lists of different irrigation works in Yamèthin and Meiktila were prepared with a description of each work and a rough estimate of the cost of repair: these lists have been printed. These lists merely collated the existing information and are not complete. Arrangements have been made to obtain further information regarding these works. The lists are in themselves useless unless a competent Engineer examines the works, reports on them, and frames the necessary estimates. According to the printed lists the cost of putting into working order the irrigation works of Meiktila would be Rs. 4,50,485 and of Yamèthin Rs. 6,39,178. Judging, however, from the works which have been carried out during the present year, the cost is much underestimated and would amount to seven or eight times the sum stated.

Much good work has been done in Meiktila and Yamèthin by Messrs. Litster and Bligh in repairing the old irrigation works.

* * * * *

In addition to these works a large number of small tanks have also been repaired. These works will do much to secure these two districts against a recurrence of the scarcity experienced during the present year, but to make them entirely secure it will be necessary to complete all the other works given in the district lists.

AGRICULTURAL ADVANCES.

Remarks by Commissioner, Northern Division.

* * * * *

Mandalay.—In a year such as that we have passed through following a year of bad harvest the boon conferred by the advances can hardly be over-estimated. They save the people from the rapacious money-lender and from the necessity of parting with their cattle, &c., for the purpose of purchasing seed grain, and I believe are generally appreciated, so that as a political measure they are not without importance.

Remarks by Deputy Commissioner, Katha.

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There can be no doubt that cattle were bought freely with these advances. Although the season was not clement, the people were in a great measure benefited by this assistance.

Remarks by Deputy Commissioner, Shwebo.

At the commencement of the year of report Rs. 7,455 were outstanding on account of agricultural advances. Rupees 20,315 were advanced during the year for the purchase of seed grain and cattle. Owing to the second successive bad harvest only Rs. 3,529 of this amount could be recovered, and sanction has been obtained to carry on the remainder for another year, the balance now due being Rs. 24,177-12-0. Owing to the want of rain little advantage was obtained from these advances by the purchasers of seed grains, but it is hoped that the purchasers of cattle have secured a more tangible advantage.

Remarks by Deputy Commissioner, Ruby Mines.

In the year under report the sum of Rs. 8,300 was advanced for the purchase of cattle to the villagers. The full amount advanced during last year was recovered together with interest. During the year under report no recoveries have been made of the advance in this year as they were made for periods of one and two years and will be recovered as they fall due. The advances have been of most undoubted benefit.

Remarks by Commissioner, Northern Division.

Ruby Mines.—Agricultural advances to the extent of Rs. 8,300 were made during the year for the purchase of cattle. These advances are an inestimable boon to the people and the fact that the advances made in the previous years were recovered in full with interest shows that the advances are made judiciously and after proper enquiry.

Remarks by Commissioner, Central Division.

FOR the year under review a sum of Rs. 35,000 was granted to this division for agricultural advances. Later on in the year when scarcity had commenced a further sum of Rs. 20,000 was advanced to enable persons to buy seed grain and to prevent their being obliged to sell their cattle. These sums were distributed as follows:—

	Rs.
Ye-u	12,000
Sagaing	19,000
Lower Chindwin	14,000
Upper Chindwin	10,000
Total	<u>55,000</u>

The following advances were made by Deputy Commissioners:—

District.	For purchase of plough-cattle.	To enable agriculturists to avoid selling their cattle.	For purchase of rice and paddy.	Total.	Remarks.
	Rs.	Rs.	Rs.	Rs.	
Ye-u	8,000	350	4,000	12,350	* No details given as to the purpose for which advanced.
Sagaing ... ..	...	...	...	15,000 *	
Lower Chindwin	2,840	9,000	...	11,840	
Upper Chindwin	9,930	...	...	9,930	
Total amount advanced.	...	...	...	49,120	

Remarks by Deputy Commissioner, Ye-u.

THE sum that was allotted to this district for the year of report was Rs. 19,000, of which Rs. 12,350 was advanced as shown below:—

	Rs.
Advanced to local traders to purchase rice	3,000
Advanced to Mr. Angelo for cultivators to buy paddy from Wuntho	1,000
Advanced to cultivators to buy cattle	8,000
Advanced to persons to prevent them selling their cattle (allotment 7,000)	350
Total	<u>12,350</u>

Immense benefit has been derived from these advances, and cultivators are beginning to appreciate the loans taken from Government in preference to those procured from the money-lenders.

Remarks by Deputy Commissioner, Lower Chindwin.

THE following amounts were advanced to the people during the year under report for purchase of seed-grain or for other purposes.

	Rs.
For purchase of plough-cattle	2,840
To enable agriculturists to avoid selling their cattle	9,000
Total	<u>11,840</u>

The advances granted for purchase of plough-cattle are repayable in three equal instalments in three years.

The advances made to agriculturists to avoid selling their cattle are repayable in two equal instalments within a year.

These advances were urgently required and have helped the people in tiding over a period of want and scarcity.

Remarks by Deputy Commissioner, Upper Chindwin.

RUPEES 9,930 were advanced to agriculturists to buy the cattle during the year. Of this Rs. 1,101-10-8, have been repaid, leaving a balance of Rs. 8,828-5-4 due.

Remarks by the Deputy Commissioner, Myingyan.

DURING the year under report Rs. 7,000 was advanced for the purchase of cattle and Rs. 11,216-8-0 for the purchase of seed. None of this was recovered during the year under

report, but will be recovered during the present year. The advances for seed-grain were specially beneficial and increased the outturn of the crops.

Remarks by the Deputy Commissioner, Pakókku.

RUPEES 10,000 for the purchase of cattle and Rs. 3,000 for the purchase of seed-grain were advanced to cultivators during the year; also Rs. 500 for sinking wells for cultivation by well irrigation.

* * * * *

The advances have been beneficial, especially in cases where the condition of refund in two instalments in one year has been extended to two years.

Remarks by Deputy Commissioner, Minbu.

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The special advances were given on account of the distress. They have been under process of recovery for some time and now out of the whole Rs. 29,490 advanced Rs. 4,050 only are outstanding. The people are extremely anxious to obtain advances, and I think that they prove a great boon to them.

Remarks by Deputy Commissioner, Magwe.

THE reason for the advances was to help cultivators who had lost cattle by disease prevalent at the beginning of 1891 and before to purchase cattle for agricultural purposes, but included in the total sum granted is the sum of Rs. 4,830 which was advanced in November for the purchase of seed-grain.

There is no doubt that the advances gave great benefit especially in Taungdwingyi. There were a few cases in which the advances were not applied to the purpose intended, but these bear a very small proportion to the whole. Joint security was taken in all cases, that is to say, the advances were made by groups of fellow villagers, or of men all living in the same circle, and each man was responsible for the whole amount.

Remarks by Deputy Commissioner, Thayetmyo.

RUPEES 2,500 were advanced to agriculturists in the Minhla subdivision to enable them to buy fresh stock. These advances are not repayable till March 1894. The advances afforded relief to many agriculturists, who would otherwise have perhaps starved.

Remarks by Deputy Commissioner, Meiktila.

DURING the year the sum of Rs. 14,654 was advanced to cultivators for the purpose of seed, while Rs. 94,120 were advanced to prevent them selling their cattle. A further sum of Rs. 1,508 was advanced to traders to open out grain depôts at relief works, making a grand total of Rs. 1,10,282. Of this amount Rs. 41,49 have been recovered, leaving a balance outstanding of Rs. 1,06,133. As the crops have been unsatisfactory, the time for repayment has been spread over a period of one year. The balance will be recovered by September 1892.

The issue of these advances was made at a most critical time. All the seed in the hands of cultivators was exhausted, and their first crop had been destroyed by drought.

The issue of these advances was of incalculable benefit to the cultivators and enabled them to hold on to the land and plant a second crop. If these advances had not been made at the time, there would have been a general exodus from the district.

The distress would have developed into famine, while owing to the large area of land which would have gone out of cultivation and the forced sales of cattle which were becoming necessary to obtain food and seed, the district would have received a shock from which it would have taken years of prosperity to recover.

Remarks by Deputy Commissioner, Yamethin.

A TOTAL of Rs. 27,000 was advanced at the beginning of the year to enable the cultivators to buy cattle. After the drought had destroyed the seed sown at the beginning of the rains, advances of from Rs. 5 to Rs. 10 were made to enable people to buy seed and avail themselves of the rain that fell towards the end of the cultivating year. A sum of Rs. 61,683 was spent in this way. The cultivators were thus enabled to have a late crop, which, though small, kept them from actual want. These amounts have not been recovered. The cattle advances were repayable on 31st March, but the period of payment was extended to the end of the previous year. The advances were given on joint security of the thugyi and villagers.

Remarks by Deputy Commissioner, Pyinmana.

THE amount advanced to cultivators for the purpose of buying cattle was Rs. 17,500. Neither this amount nor the previous year's balance of Rs. 5,210 have been recovered. It

will be necessary to grant a further extension of time, as owing to the failure of crops the purchasers of cattle did not realize a sufficient outturn to enable them to repay their loans without borrowing or selling their cattle. Large numbers of would-be cultivators are still in want of cattle, and if there is a good season the benefit derived from any advances made to enable them to purchase will be great. Should the rain again fail, the cattle can be utilized in timber-dragging, &c., but the return will not enable the borrowers to repay their loans for some time.

REVENUE WORK.

Remarks by Deputy Commissioner, Mandalay.

THE thathameda and revenue assessment return of State lands were checked by the Subdivisional Officers and Township Officers, and especially so by the Subdivisional Officers. The Deputy Commissioner checked a good number when on tour, but no special record has been made.

Remarks by Deputy Commissioner, Katha.

THATHAMEDA returns and revenue assessments of State lands were checked by Township Officers and Subdivisional Officers. Every circle was visited by Township Officers, and most of them were thoroughly checked by Subdivisional Officers.

Remarks by Deputy Commissioner, Shwebo.

THE thathameda returns and revenue assessments on State lands were checked by Township and Subdivisional Officers and by the Deputy Commissioner. The Township Officer checks the returns in every circle, the Subdivisional Officer in 25 per cent., and the Deputy Commissioner in 5 per cent.

* * * * *

The Township Officers, as already stated, checked every village.

Remarks by Deputy Commissioner, Ye-u.

THE thathameda and State land assessment-rolls were checked by Township Officers and Subdivisional Officer, Tazè.

* * * * *

The Deputy Commissioner checked the townships of Tazè, Shwegyin, and Ye-u personally.

The Subdivisional Officer, Tazè, checked the whole of his subdivision.

* * * * *

					Villages.
					{ Ye-u ... 114
					{ Miyakwè ... 163
Township Officers checked	...	...	...		{ Shwegyin ... 113
					{ Indaing ... 48
					{ Tazè ... 117

Akunwun again checked the assessment-rolls for the whole district.

Remarks by Deputy Commissioner, Sagaing.

THATHAMEDA returns and revenue assessments of State lands were checked by the following officers:—

- Deputy Commissioner—A few villages in each subdivision.
- Subdivisional Officer, Sagaing—15 per cent. in each township; Subdivisional Officer, Ava, 54 circles out of 59 in the subdivision; Subdivisional Officer, Myinmu, 10 per cent. of what Township Officers checked in circles.
- Township Officers—All circles in their respective townships.

Remarks by Deputy Commissioner, Lower Chindwin.

SUBDIVISIONAL OFFICERS and Myoòks checked the majority of the revenue-rolls. The Deputy Commissioner received constant reports as to the results of those checks and counted the houses himself in two villages.

Remarks by Deputy Commissioner, Upper Chindwin.

THE thugyis submitted their rolls to the Township Officers and numbered the houses in the village, the Township Officer in a separate column marked down the number of households, so that each village was checked by the Township Officers, the great majority on the spot.

* * * * *

The best revenue work was done by Mr. Moore, Mr. Brown, Mr. Martin, and Maung Hnya. Other officers, with the exception of the new Subdivisional Officer, Mingin, did well, and only one officer, the late Myoók of Mingin, did badly.

Remarks by Deputy Commissioner, Thayetmyo.

THE thathameda returns and revenue assessment-rolls were checked by the Township Officers, and partially by the Subdivisional Officers.

Remarks by Commissioner, Irrawaddy Division.

Thayetmyo.—The information under this head is incomplete; it is not stated in how many circles the assessment returns were checked by the Deputy Commissioner, Subdivisional Officers, and Township Officers.

Remarks by Deputy Commissioner, Kyaukse.

ALL thathameda returns and revenue assessments are checked by the Township Officers and Subdivisional Officers.

* * * * *

I consider that the Subdivisional Officers have taken great interest in checking rolls, and it is on account of the care shown by them that the revenue shows such a steady increase.

SETTLEMENT AND SURVEY WORK.

Remarks by Deputy Commissioner, Mandalay.

* * * * *

The cost per square mile is Rs. 97.04 or 2.4 annas per acre, or, including the tract to be re-settled, the cost is Rs. 86.54 per square mile, or 2.16 annas per acre.

Remarks by Commissioner, Northern Division.

Mandalay.—The area surveyed aggregates 432,023 acres, and settlement operations are in progress, but no part of the district has actually come under settlement. It was anticipated that the recess work would be completed by the 1st November 1892, but the untimely death of Mr. Westlake, C.S., will probably cause some delay. The death of this able and experienced young officer is a distinct loss to the Administration, and it will take time for his successor to gain the experience which he had acquired.

Remarks by Deputy Commissioner, Sagaing.

THE area surveyed cadastrally on the scale of 16 inches to 1 mile by the Survey of India No. 3 Party up to end of March 1892 was 1,097 square miles, leaving about 700 square miles more to be surveyed which is expected to be completed before June 1892.

* * * * *

The Surveyor, who was engaged as a temporary measure to survey lands which are to be declared State land, surveyed 5,222 acres 14 annas in the Myinmu subdivision during that period.

* * * * *

Total area surveyed by the District Surveyor was 8,215 acres, out of which an area of 2,715 acres was declared State, the remaining area, 5,500 acres, will be declared State as soon as enquiries have been completed.

Remarks by Commissioner, Central Division.

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In Sagaing the whole district, about 1,800 square miles, has been cadastrally surveyed by No. 3 Government of India Survey Party during the season 1891-92.

Remarks by Commissioner, Southern Division.

Minbu.—A traverse and cadastral survey by Party No. 12 was carried on in the Minbu district at a cost of Rs. 83,806. The area surveyed comprised the valleys of the Man, Môn, and Salin rivers, but included also all land not too hilly or barren to be cultivated.

Remarks by Deputy Commissioner, Thayetmyo.

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The only survey made was that of the *ayadaw* lands in Minhla and Sinbaungwe. The total area surveyed was 1,220 acres. The work was done by the District Surveyor and

took three months. The cost was *nil*, unless his pay at Rs. 80 a month be shown as the cost, which would then be Rs. 240.

There was no settlement work done during the year.

Remarks by Deputy Commissioner, Meiktila.

The area cadastrally surveyed by No. 3 Party, Survey of India, between November 1890 and October 1891 was 574 square miles. The total cost of the cadastral survey for this period was Rs. 1,11,569-7-10 or Rs. 194-5-11 per square mile.

This survey included only the siza lands and the town and cantonment of Meiktila. The only settlement work undertaken during the year was by Mr. J. N. O. Thurston, Assistant Commissioner, who was employed on special duty towards the end of the year in holding-marking and tenure-recording in the Thazi township.

Remarks by Deputy Commissioner, Yamethin.

A FIELD-TO-FIELD survey of the lands under irrigation works and of State lands has been going on in the Pyawbwè subdivision up to 31st March 1892: the area surveyed was 38,750 acres. The lands surveyed are those under the Nyaungyan, the Kekka, and Magyibin sè and the Kyauksè tank.

MISCELLANEOUS REVENUE.

Remarks by Deputy Commissioner, Shwebo.

THE sources of miscellaneous revenue are given below with the amount collected under each head in the two past years:—

	1890-91.			1891-92.							
				Arrears.			Amount.				
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.		
Palm tree tax ...	27	4	0	174	12	0				* Rupees 695-4-0 were shown in previous year's returns; This is wrong : the actual amount under this head for that year should be Rs. 884-15-11, which agrees with the printed returns.
Rent of land other than for building and cultivating.	2,351	15	8	.....			.....
Miscellaneous land revenue ...	457	0	0	.....			63	8	0	
Lime-kiln tax ...	.....			190	0	0	.....			
Fine under Village Regulation ...	1,845	4	0	.....			1,931	6	0	
Water-tax ...	1,122	12	5	3,730	1	6	1,127	2	0		
Salt-tax ...	884	15	11*	5,554	7	1	3,609	13	9		
Fishery ...	3,815	8	0	20	0	0	3,342	5	4		
Total ...	10,504	12	0	9,669	4	7	10,074	3	1		

The only point that seems to call for remark is the second item "Other land revenue." This is chiefly derived from the potteries in the vicinity of Kyaukmyaung, where a particular kind of clay is used for the manufacture of those large vessels known in Lower Burma as Pegu jars. The manufacturers seem to have shared in the general bad times this year and are very backward in the payment of the tax.

The salt industry appears to be in a flourishing condition and the amount manufactured to be on the increase.

Remarks by Deputy Commissioner, Shwebo.

THE demand on account of miscellaneous revenue increased by Rs. 6,787, the figure for the year of report being Rs. 49,759.

The collections were Rs. 41,805 and the outstanding balance was Rs. 7,954. The increase in demand is chiefly under the heads of Ferries and Excise licenses and stamps.

Remarks by Commissioner, Northern Division.

Shwebo.—Some explanation should have been given of the large outstandings on account of salt revenue and water-tax. During both years the collections under these two heads appear to have been very backward. Seeing that the salt-tax is collected on the out-turn at Rs. 2 per 100 viss, it is not apparent why anything should be outstanding.

Remarks by Deputy Commissioner, Ruby Mines.

THE demand under this head amounted to Rs. 30,026 and included the following items:—

	Rs.
Fisheries	865
Fines under Upper Burma the Village Regulation	670
Excise	12,592
Stamp	2,899
Tribute	13,000
Total	30,026

as compared with Rs. 30,447.

Remarks by Commissioner, Central Division.

THE demand for fruit-tree tax has decreased from Rs. 2,343 to Rs. 1,952. This decrease is said to be owing to the dry season in Sagaing which interfered with the fruit prospects, but I think it can with more truth be attributed to the careless way in which the lessees of the gardens look after them. Having only yearly leases they only care for the year's crop and neglect the trees as soon as the fruit has been plucked. To remedy this and in order to give the people an interest in the preservation of the fruit trees, the trees in the Sagaing district will, in future, be let for a term of years.

Remarks by Deputy Commissioner, Sagaing.

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The decrease under "Lime" is owing to the new method of collecting revenue. Formerly it was sold by auction, but now it is sold at Rs. 10 per license for a "pho" or kiln.

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Remarks by Deputy Commissioner, Minbu.

UP to the year under report the right of mining in the hills for steatite behind Sidóktaya had been sold for one lump-sum. In 1891-92 the mines were divided into five groups and the right to mine in each group sold separately.

Besides this one man was allowed to work his mine by paying a royalty of 10 per cent. on the gross outturn, subject to a minimum dead-rent of Rs. 100, and another man was allowed to work a mine at a rent of Rs. 300 for the year.

The man who had to pay in 10 per cent. of the gross outturn paid in steatite that sold for Rs. 173-1-9.

The Sidóktaya Myoók informs me that the steatite extracted by him is not good; but he told me he has great hopes of his mine and that he has steatite lying there that he will shortly bring down.

The royalty is not paid until the steatite comes out of the hills into inhabited country. The system of taking 10 per cent. is unsatisfactory. We have to trust to him and the thugyis, and there is a difficulty in selling the steatite in the hills. I think that the better plan would be to fix the price of steatite and then to take a money equivalent of one-tenth of the amount that he brings out. Considering that he has had the enterprise to open out the mine, I do not think it should be put up to auction yet. But as a general rule in mines that are in working order the best way is to sell them by auction.

The great increase obtained by the sale of the five groups is no doubt due to the hills becoming so settled that now there is no fear of raids by the wild Chins, and hence people can move about freely without risk of being taken into captivity or killed.

Remarks by Deputy Commissioner, Magwe.

THE chief source of revenue which may be termed miscellaneous is that derived from the oil-wells at Yenangyaung. This may be divided into three heads,—that derived from the wells worked by the Burma Oil Company at Kodaung, that derived from the wells owned by the Burman twinzas, and that derived from the State wells. From the two first royalty is taken at the rate of 8 annas per 100 viss of oil extracted. The amount paid by the Burma Oil Company during the year shows an increase over the revenue paid during the previous year. The reason why the Company extracted more oil is only known to themselves.

The wells seem inexhaustible, and the amount extracted is regulated by the resources of the Company and the means they have of disposing of the oil. Formerly the twinzas were under a contract to sell their oil to the Burma Oil Company, but this contract expired at the end of last year.

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On the other hand the revenue derived from the twinzas' wells fell. The twinzas suffered in the competition with Messrs. Finlay, Fleming and Co. They could not afford to extract the oil at the unremunerative prices at which oil was selling, and the amount extracted therefore greatly diminished.

EXTRACTS FROM REPORTS.

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The revenue derived from the royal wells was Rs. 5,244-5-1. These have been leased to and have been worked by the Burma Oil Company.

Remarks by Deputy Commissioner, Magwe.

THE petroleum revenue increased as was expected from Rs. 54,373 to Rs. 79,452. The former contract of Messrs. Finlay, Fleming and Co. with the twinzas that all oil must be sold to them came to a close, and during the year under report they were allowed to sell their oil to any one they liked.

Remarks by Deputy Commissioner, Magwe.

UNDER two heads has revenue been realized for the first time in this district, namely, "Salt" and "Water-rate." The former is from the salt springs in the Pin township. It was not known till the year under report that salt was manufactured there. But as soon as this was known the Deputy Commissioner made personal enquiries and the duty has been collected. Further enquiries are being made and the special report called for on these salt springs will be submitted.

The water-rate referred to is from the lands irrigated by the Sitkè Sè. It was assessed at one-fifth of the produce on cultivated lands.

Remarks by Deputy Commissioner, Meiktila.

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The receipts from the royalty on lead imported from Bawzaing by the firm of Saw Hoe Shoke have increased from Rs. 421 in 1890-91 to Rs. 7,792 in 1891-92.

This increase has been due to the period of the lease being extended and to a final date being fixed within which the firm was allowed to import the lead at the surface at the mines in Bawzaing territory.

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Remarks by Commissioner, Central Division.

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An attempt was made to levy a direct duty by weight, namely, Rs. 2 per 100 viss, on all salt produced in the division in the place of the old composition duty of Rs. 10 per sabaing. It was found in two districts where salt is produced that the people were giving up the manufacture as they could not make a living and, as the districts were suffering from scarcity and it was necessary to find labour for the people, the former payment of composition duty was reverted to. Many people had, however, ceased to work, and they have not yet returned.

Remarks by Deputy Commissioner, Meiktila.

THE salt revenue increased from Rs. 5 in 1890-91 to Rs. 240 in 1891-92. This is due to the Subdivisional Officer, Wundwin, having visited the salt-making localities during the year and having compelled all manufacturers to take out licenses. This branch of revenue had been neglected by his predecessor and by the thugyis.

CONDUCT OF OFFICER'S, &C.

Remarks by Deputy Commissioner, Sagaing.

THE following officers have done well in revenue matters during the year:—

Maung Aung Min, Subdivisional Officer, Ava.
Mr. Duffin, Subdivisional Officer, Sagaing.
Maung Tha Ko, Akunwun.
Maung San Min, Township Officer, Myinmu.
Maung Paw Shan, Township Officer, Sadaung.
Maung Lu Maung, Township Officer, Myotha.

Remarks by Commissioner, Southern Division.

Minbu.—The Deputy Commissioners of Minbu, Messrs. Hartnoll and Twomey, Mr. Todd-Naylor in Magwe and Mr. Birks in Pakòkku have all taken active and efficient interest in the revenue work of their districts.

Of the Subdivisional Officers those especially deserving mention are Mr. Tydù in Pakòkku and Mr. Hertz and Maung San Pe in Minbu. Mr. Gaitskell in Magwe has also been active and useful.

Remarks by Deputy Commissioner, Meiktila.

ALL officers have worked extremely well and hard during the year in collecting the revenue. I would specially bring to notice Lieutenant C. L. O. Reid, Assistant Commissioner

Mahlaing, and Maung Kin, Extra Assistant Commissioner, wundwin, while among the Myoòks Maung Tha Aung, Maung Po Tha and Maung Lat have been specially energetic.

Remarks by Deputy Commissioner, Meiktila.

MAUNG PE, the Akunwun, has been most diligent and hard-working during the year.

Remarks by Deputy Commissioner, Mandalay.

THERE is not much to add. The year was an exceptionally bad one, and at one time it was feared great distress would prevail, but in the end with a little help the people managed to tide over the bad time and secure a fair harvest and found no difficulty by giving them time in paying their taxes.

GENERAL REMARKS.

Remarks by Commissioner, Northern Division.

Bhamo.—I inspected the Akunwun's office in March last and found it in very good order. The people in the district are on the whole fairly well off. They are now enjoying comparative immunity from Kachin raids and, though the district is not so quiet as to satisfy us, there has been much good work done and the people seem generally contented and happy.

Remarks by Commissioner, Northern Division.

Katha.—The work of revenue administration has been carefully attended to in this district, and I think the Deputy Commissioner (Mr. Collins) and his subordinates deserve credit for their exertions. The northern part of the district was by no means quiet during the greater part of the year, and columns were out in all directions hunting down the *ex-Sawbwa* and his followers.

Remarks by Deputy Commissioner, Katha.

THE increase in the revenue is principally due to the acquisition of the Wuntho territory, but this increase has exceeded expectation, and considerable credit is due to the officers of Kawlin, Pinlebu, and Mansi for the manner in which they have controlled the subordinate officials in this branch of their duties.

* * * * *

The work of breaking up several large myothugyis' circles was taken in hand, that of Katha itself being the most important of those completed before the end of the year.

Remarks by Deputy Commissioner, Shwebo.

TWO bad seasons in succession have been the cause of a great amount of distress among the population of the district and have retarded the revenue collections. The people seem to be of an intensely conservative habit of mind, and even when sorely pressed for a livelihood refuse to accept employment of a novel nature such as punkah-pulling or work in the coal mines at Kabwet. The Mining Syndicate have, however, employed a considerable number of Burmans of late in connection with their tramway line. There has been plenty of rain recently, and there are prospects of a better season this year, but until the harvest comes the distress will continue.

Remarks by Commissioner, Northern Division.

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Shwebo.—The people of this district are poorer in appearance than any I have seen in Burma, yet it is difficult to induce them to accept regular employment, so they cannot be really badly off.

Remarks by Deputy Commissioner, Ruby Mines.

THE increase in the revenue of the district is very small and there is not much hope of any large strides being made. The lower half of the district is in the main a barren and thirsty land tantalized by a capricious rainfall, often unreasonable and never to be depended upon. It requires irrigation works for which funds are quite unlikely to be supplied, and the people subsist from hand to mouth in destitution, hoping for a good rainy season.

The upper half of the district exists practically for rubies and by rubies; the cultivation will increase year by year, but not considerably, for there is hardly any room except for taungyas and they are already worked fairly up to their capacity. The limits of expansion of the revenue must be reached in a very few years.

Remarks by Commissioner, Central Division.

I CANNOT report as well as I could wish on the general conduct of the subordinate revenue officials. Many thugyis have been dismissed and fined for irregularities: one Myoòk

has been dismissed the service, another has been reverted to his post as a clerk, and a third has been reduced during the year. At present a Subdivisional Officer is under suspension and a Myoök has been reported to the Chief Commissioner for serious irregularities. With regard to the superior officers the following have done very good work on the revenue side,—Mr. McDermott, who has through his energy done much to improve all the offices in his district, and who has brought to light many irregularities which existed previously to the serious detriment of the revenue; Major Eyre, whose work in connection with the scarcity in his district, deserves especial mention; Mr. Duffin, the Subdivisional Officer of Sagaing, who has worked well and successfully under the orders of Mr. McDermott, and who takes the greatest interest in his work. Mr. Tilly in the Upper Chindwin has done much towards bringing into order the thugyis of his remote district and in reducing the large arrears of revenue outstanding at the end of last year.

Remarks by Deputy Commissioner, Ye-u.

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Maung Pho Gaung, Officiating Myoök, Ye-u, collected the revenue in his township with commendable alacrity, as did the Tazè Myoök Maung Aung Gyi, K.S.M.; but, considering the great personal influence of the latter and the very little that the former can possibly have attained to, the promptitude of the former, appears to me to deserve the greater praise.

Remarks by Deputy Commissioner, Lower Chindwin.

SEVENTY Burmans attempted wheat cultivation, but the season was again unfavourable and the result was a failure.

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That wheat can be grown is clear, for a Native of India who understands the cultivation got a return of 30 baskets from four baskets of seed notwithstanding an unfavourable season.

Remarks by Deputy Commissioner, Myingyan.

FROM October, when the scarcity commenced, till March, all District Officers were busy touring in their respective jurisdictions and enquiring particularly into the wants and conditions of the people. The thathameda was, I think, promptly collected, considering the condition of the people. There has been very little violent crime. The people appreciate the manner in which Government has helped them in their distress by starting relief works, though they were somewhat reluctant at times to work at rates of bare subsistence.

Remarks by Deputy Commissioner, Pakòkku.

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The people generally appear contented, and it is a matter of congratulation that the bad harvest has not led to any serious increase of crime.

Remarks by Deputy Commissioner, Thayetmyo.

PROPOSALS are being submitted to work the revenue administration of this portion of the Thayetmyo district on the same lines as districts in Lower Burma, that is, to levy land revenue and capitation-tax in lieu of thathameda. An estimate is being framed showing what the probable receipts would be and, if considered feasible, the proposition will be submitted for the consideration of the Government. The present dual revenue system is most inconvenient and leads to a great deal of extra work in the preparation of statements, returns, &c.

Remarks by Commissioner, Irrawaddy Division.

Thayetmyo.—On the whole I think that the revenue administration has been conducted fairly well; there was, however, a premature demand on account of the "thathameda," and it would have been better if rolls had been checked and collections made at subdivisional headquarters instead of at Thayetmyo. There was also some delay in disposing of questions about State lands and in collecting particulars regarding irrigation projects.

Remarks by Deputy Commissioner, Kyaukse.

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The Subdivisional Officers, Mr. Wall and Maung Tsaw Hla Pru, have been in charge of their subdivisions for over three years, and from what I have seen have got a very thorough grasp of the revenue work of their respective charges. They both show great interest in their work and deserve great credit for the energetic manner in which they ensure punctual payment of all revenue demands. I believe that this is the third year in succession in which the whole of the revenue has been paid in before the 31st March.

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Of the Township Officers, Maung Tha Bu, Myoök of Singaing; Maung Mya Gyi, Myoök of Sawhla; and Maung Tha Ban, Myoök of Myittha, have done good revenue work. I would especially commend Maung Tha Bu. He knows his work well and carries it out energetically.

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The land is suitable in many parts for crops other than rice, and some cultivators have made a beginning of wheat. With a better knowledge of how wheat should be planted and worked, I think the result will be good.

Sugar-cane is extending rapidly and is a paying crop.

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The only other point I would mention is the unsatisfactory nature of fruit-tree tax. I have submitted a full report on this matter in my Revenue Department No. 230-30R., dated the 18th April 1892. Fruit trees are assessed now singly, at generally eight annas a tree. This assessment is ridiculous for some kinds, such as mangoes, cocoanuts, &c. Under a better system the revenue from fruit-trees would show a large increase.

Remarks by Deputy Commissioner, Meiktila.

WHEN it was found that the paddy-crop was likely to be a failure, every effort was made to induce the cultivators to plant other crops. With this object American maize, seed, wheat, gram, and peas were largely distributed throughout the district. The wheat, gram, and peas were issued as advances of seed-grain. The Indian corn, owing to the drought, did not realize expectations.

The villagers are very keen about growing this American maize, not so much for the grain as for the spathe of the cobs which, as wrappers for cheroots, fetches a better price than the Burman maize wrappers.

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The outturn and the area under wheat this year was more than five times what it was in the previous year.

A number of leaflets in Burmese describing the mode of cultivation, most suitable soil, and manner of sowing wheat, if distributed broadcast, would be of the utmost advantage to the cultivators. In the ensuing year I anticipate a considerable increase in the area under wheat.

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Bearing in mind the period of scarcity and distress through which the district passed during the year, it is wonderful how quiet and free from organized violent crimes the district has been during the year. It has never been more tranquil than at present. The harvest of the year was the worst since the annexation. The scanty rainfall brought about the destruction of the early paddy, while inroads of caterpillars destroyed a considerable portion of the second sowing of jowar and paddy. Since the repair of the larger irrigation works and the opening up of new roads a new era is dawning for Meiktila. All the weirs are in full working order, while land is being taken up rapidly below all the old repaired irrigation works. With a good rainfall during the ensuing year the district will in a short time recover from the effects of the disastrous harvests of the last few years.

Remarks by Deputy Commissioner, Yamèthin.

THE district has suffered during the past year from scarcity, but when the new irrigation works are finished large tracts will be rendered secure, even if the rainfall is very scanty. The irrigation works now in hand are less than half of what remains to be done if the irrigation system is to be made complete. Much land formerly cultivated, but now lying waste, will be brought under cultivation.

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