

72. Mr. Treacy gives properly detailed particulars, but I have sufficiently noticed them here.

73. Hill Tracts: increase £ 24. Mr. St. John says:—

“ This increase is chiefly due to 28 families which came and settled in Myouk Toung and paid Capitation tax of Rs. 112 at the rate of 4 Rs., 14 widowers who paid Rs. 28 @ 2 Rs. per head and 10 bachelors who paid Rs. 20 at 2 Rupees each.

“ In addition to these 34 married families at 2 (Rs. 68) and 15 widowers at 1 (Rs. 15) settled in other parts of the District.

“ The tract of land transferred from Akyab in 1868-69 contained 113 married families and 4 widowers.”

74. “ Tribute” is a peculiarity in this District. It is as well I think to extract Mr. St. John’s remarks regarding it. I shall add only that there is a prospect of being shortly able to afford to our tribute paying villages that protection which they have reason to look for, and which owing to our present small police force in the hills, and the increasing lawlessness of the people both within and beyond our frontier.

Miscellaneous Collection.

75. Customs Excise &c., is the next head of account: (Column 22). This head includes the following items:—

Column 22, Mis: Collection.

- 1.—Abkaree including Net profit on the sale of Opium.
- 2.—Sea Customs, including fines, confiscations &c., &c.,
- 3.—Inland Frontier. do. do. do. do.
- 4.—Forests, Timber Revenue and proceeds of Unclaimed Timber &c.,
- 5.—Fines, Forfeitures &c.
- 6.—Unclaimed property sold.
- 7.—Fees on Civil and Criminal processes.
- 8.—Premium on Bills.
- 9.—Gains, Remittance of coin or bullion to the Mint.
- 10.—Savings from pay of Establishment.
- 11.—Marine Receipts credited to Government.
- 12.—Miscellaneous.
- 13.—Karen Chiefs Tribute.

- 14.—Postage Stamps.
 15.—Stamps in Civil Suits, Law Papers.
 16.—Certificate Tax.
 17.—Income Tax.

Which will all be reviewed separately in their proper place.

76. The following Statement gives the collections in the Division during the past two years :—

	1868-69.	1869-70.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
Akyab... ..	7,44,425	4,96,081	...	2,48,344
North Arakan	201	422	221	...
Ramree	45,219	48,125	2,906	...
Sandoway	19,803	22,001	2,198	...
Total...	8,09,648	5,66,629	...	2,43,019
£...	80,964	56,662	...	24,301

77. There is a decrease here amounting in all to £24,301, the whole of which with something more occurred in Akyab.

78. In the Hills there has been an increase of £22, in Ramree £290, and in Sandoway about £22.

79. A figured Statement of the aggregate figures for the Division has already been given in the general summary of revenue in the first pages of this Report. The decrease is shown to be close upon £25,000.

80. There was firstly a falling off in the Customs duties of Akyab. Upon this the Collector of Customs reported as follows :—

“ This deficit of Rs. 2,24,727 (£22,472), in Customs duty is entirely owing to the fact that a very much smaller quantity of grain was shipped to duty paying Ports, *i. e.*, the United Kingdom, Continental Europe, the Straits Settlements and other Foreign Ports. In 1869-70 only 56,059 Tons of Grain valued at Rs. 24,89,281 (£248,928) was shipped against 102,794 Tons valued at Rs. 46,18,723 (£461,872) shipped in the year 1868-69. The shipments to Home (there was none to Provincial) Ports in 1869-70, amounted to 13,072 Tons valued at Rs. 3,67,761 (£36,776); in 1868-69 it was 7,837 Tons and Rs. 2,58,497 (£25,849) respectively.”

I add two other extracts from my Trade Report for the year, and Mr. Phillips' on Akyab :—

“Rice, special sorts excepted for a great part of the season was considerably below nine shillings the cost. Freight was on an average from £2-15 to

From Commissioner's Trade Report, No. 27 dated the 3rd June 1870.

£2-17-6; the grain could not be put on board for less than five shillings; often more, adding assurance and other charges. It is obvious that there was but little margin for profit.

“It is possible however, and I think likely, that the generally inferior quality of our cargoes in 1869, more or less damaged by unseasonable weather, not so much the Cyclone, as heavy rains in February, may have done some harm to the Port.”

“One of the causes of the short shipments of 1869-70, as compared with those of 1868-69, to duty paying Ports, is probably

From Collector of Customs Report, No. 63 dated 20th April 1870.

owing to the latter obtaining a benefit from slack work at the close of the year 1867-68, and sharp work in March 1869, which caused the Exports paying duty, (and Imports also) of 1868-69, to be by far the best on record of any year since the establishment of the Custom House at Akyab. Another cause is probably the general depression of Trade in 1869-70 as compared with the activity of previous years. But the principal reason appears to me to have arisen from the anticipations formed, respecting the reduction at least, if not the total repeal of the duty on Rice and Paddy, which induced shippers to hang back at the busiest time of the year. Thus the Export duty taken in March 1869, the last month of 1868-69 was Rupees 1,43,305 (£ 14,330); whereas in the corresponding month of the year 1869-70, it was but Rupees 92,520 (£9,252), or say half a lakh of Rupees short; while the duty received in April 1869, the first month of the year 1869-70 was only Rupees 60,805 (£6,080); the duty received up to date, the first month of the year 1870-71 exceeds Rupees one lakh”.

Grand Total of Revenue.

Demand.

81. The Grand total of Revenue demand in this Division during the past two years is given below :—

Column 23, Grand Total of Revenue.

	1868-69.	1869-70.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
Akyab	15,70,464	13,19,801	„	2,50,663
North Arakan... ..	3,064	3,716	652	„
Ramree	3,16,742	3,16,776	34	„
Sandoway	1,11,127	1,14,642	3,515	„
Total...	20,01,397	17,54,935	„	2,46,462
£...	200,139	175,493	„	24,646

showing a decrease of Revenue demand in this Division of nearly 2½ lakhs of Rupees (£ 24,646), Commission paid for collection of Revenue.

82. The Grand total of Revenue demand for the year is seventeen and a half lakhs of rupees about £ 175,500; while in the previous year it was rather over twenty lakhs or £200,000. But I have shown that there was a falling off in Sea Customs alone of upwards of two and a half lakhs (Rupees 2,52,000 or £ 25,200), a sum considerably larger than the aggregate of our decrease in the whole demand of Revenue, and as noticed by Mr. Phillips the decline in the Customs collections this year is to a large extent more apparent than real; large shipments having been held back till after the end of the Financial year in the hope that the rice Export duty would by that time be repealed or diminished.

83. The shipments for the season, or the Shipping season as it is called, were quite up to the average of the last 3 or 4 years.

That there were fluctuations in various items is apparent from the foregoing tables: and some of these have been considerable.

84. But it has been shewn that in Land Revenue, the most interesting and important item, there is an increase, small it is true, amounting only to £1,252 on an extended area of 6,330 acres, but occurring in all the four Districts; and in Akyab notwithstanding all its adversities, reaching £1,000 with an extension of nearly 5,000 acres. A loss of about £1,000 in Capitation tax is not to be wondered at considering that it is reasonably estimated that some ten or eleven thousand people died of Cholera in 1869.

85. The Abkaree of the Division has an increase of about £90, although there was a decrease in the Town of Akyab.

Fines and Forfeitures have increased by about £270. Stamps in Civil Suits and Law Papers by £1,000, and Income by nearly £2,000.

Commission paid.

86. Column 24, Commission to Thoogyees, shows about £13 paid to Tax collectors more than in last year which is a mere necessary result of the collections under some heads being rather more than in last year.

87. The details are shown in the following Tabular Statement:—

	1868-69.	1869-70.	Increase.	Decrease.
Akyab	74,259	75,696	1,437	"
North Arakan	54	330	276	"
Ramree	26,321	25,859	"	462
Sandoway	8,872	8,973	101	"
Total...	1,09,506	1,10,858	1,352	"
£...	10,950	11,085	135	"

and shews an increase of Rupees 1,352.

Remissions.

88. The amount recommended for Remission in this Division for the past two years is contrasted in the Statement given below:—

	1868-69.	1869-70.	Increase.	Decrease.
Akyab	26,663	3,858	"	22,805
North Arakan	124	16	"	108
Ramree	630	640	10	"
Sandoway	140	58	"	82
Total ...	27,557	4,572	"	22,985
£ ...	2,755	457	"	2,298

showing a decrease for this year of 1869-70 of Rs. 22,985. The increase of Rs. 10 for remission in the Ramree District is owing to the inundation of crops by the influx of salt water.

89. A sum of nearly £3,000, was recommended for remission in 1868-69. I have already shewn why: and indeed the memorable cause, the Cyclone of 1868, will immediately occur to the Chief Commissioner.

The figures for the two years stand thus:—

Recommended for 1869 about £276
Do. 1870 do. £ 46

The exact improvement is £2,298.

Figures under this head like those for "Commission" speak for themselves.

Account of Collections and Balances.

90. The following Statement shows the total amount of demand and collections in the several Districts at the close of each of the two past years and at the close of the ensuing quarter of the following year:—

	Year.	Demand.	Collections up to close of year.	Collections up to close of ensuing quarter.	Balance remaining uncollected.
Akyab.	1868-69	15,70,464	14,11,825	15,42,059	1,742
	1869-70	13,19,801	12,71,428	13,15,436	507
North Arakan.	1868-69	3,064	2,940	2,940	0
	1869-70	3,716	3,278	3,584	97
Ramree.	1868-69	3,16,742	3,13,280	3,16,113	0
	1869-70	3,16,776	3,03,110	3,16,136	0
Sandoway.	1868-69	1,11,127	1,10,620	1,10,987	0
	1869-70	1,14,642	1,14,584	1,14,584	0
Total	1868-69	20,01,397	18,38,665	19,72,099	1,742
	£	200,139	183,866	197,209	174
	1869-70	17,54,935	16,92,400	17,49,740	604
	£	175,493	169,240	174,974	60
Showing Decrease ..	Rs.	2,46,462	1,46,265	2,22,359	1,138
	₹	24,646	14,626	22,235	113

91. Remissions excluded, I consider these results very creditable to all the Officers concerned, especially when it is shewn that of the balance of the demand on the 30th June last *viz.*, Rs. 604, the sum of Rupees 473, is recommended for remission by the Deputy Commissioner Akyab, and Rs. 34 have been realized in this District, leaving Rs. 97 outstanding in the Hill Tracts, and that thus that the whole realizable revenue has been collected by 30th June.

92. In the District of Akyab where, the revenue is considerable and the difficulties of collection are undoubtedly more

than ordinary, Mr. Ireland has been very successful. His predecessor Major Spilsbury, too, in the previous year of unprecedented loss and pressure was conspicuously successful in realizing his revenue as the above figures shew.

93. As regards the Statement No. II, which contains seventeen heads, I have first to take (1) Abkaree. The following were the gross receipts of the two years:—

	1868-69.	1869-70.
Akyab	94,636	90,894
North Arakan	30	60
Ramree	26,595	28,695
Sandoway	10,962	12,765
Total...	1,32,223	1,32,414
£...	13,222	13,241

94. Out of the above the sums shown below being receipts from Wholesale and Retail licenses in Town, have been excluded from the Imperial Statement and shown to the credit of the several Municipal Funds:—

	1868-69.	1869-70.
Akyab	5,000	4,500
North Arakan	"	"
Ramree	400	400
Sandoway	400	200
Total...	5,800	5,100
£...	580	510

95. The amounts exhibited in the following table are consequently the Net Imperial receipts under the head of Abkaree for the last two years:—

	1868-69.	1869-70.
Akyab	89,636	86,394
North Arakan	30	60
Ramree... ..	26,195	28,295
Sandoway... ..	10,562	12,565
Total ...	1,26,423	1,27,314
£ ...	12,642	12,731

96. I introduce here some extracts from my Excise Report of 1869-70, No. 36, dated 13th July last, paragraphs 2 to 32:—

In the Statement of the Excise Revenue of the Division for the year 1869-70, it will be noted from columns 3 and 4 that the gross collections amounted to Rs. 1,54,063 showing an increase of Rs. 3,351-14², as compared with the gross receipts of the previous year *viz.*, Rupees 1,50,711-1-10.

The increase and decrease under the several heads in each District are exhibited in column 16.

Under head "charges including the cost of opium" columns 6 and 7, there is an increase of Rs. 3,161 consequent on larger sales of the drug in 1870-71.

The following Statement shows the quantity of Opium sold in the several Districts during the past year compared with that of the preceding year as well as the cost of the same:—

	Akyab.	Ramree.	Sandoway.
1868-69. Quantity sold in Seers ...	1,480	720	350
Cost at Rs. 7-4 per Seer...	10,730	5,220	2,537-8
1869-70. Quantity sold in Seers ...	1,560	1,026	7,438-8
Cost at Rs. 7-4 per Seer...	11,310	400	2,900

The percentage of charges in columns 10 and 11 respectively 0-0-3.34 and 0-0-3.92 exhibit a slight increase in the year under review.

The net revenue (Columns 12 and 13) is thus shown.

" 1868-69 Rupees.....1,32,387- 8- 0
 " 1869-70 do.1,32,200- 9-10

"Decrease Rs. 186-14- 2

The net increase and decrease in each District in the year under review as exhibited in Columns 14 and 15 are given below:—

Net Revenue.

	Increase	Decrease
" Akyab.....	0 0 0.....	3746 1 10
" North Arakan.....	30 0 0.....	0 0 0
" Ramree	2,100 0 0.....	0 0 0
" Sandoway.....	1,802 8 0.....	0 0 0

" Net Decrease 186 14 2

“ The actual results of Excise Revenue for the year 1869-70 exclusive of Opium, in comparison with those of the last year are shown below, exhibiting a decrease of Rupees 1,209-8-0 for particulars of which you are referred to the District reports herewith sent as well as to subsequent paragraphs of this report.

	1868-69.	1869-70.
Column 2 Retail of Imported Liquor	4,000	4,200
Do. 4 do. Country Spirits	3,901	6,100
Do. 6 do. Gunja... ..	5,137-8	4,580
Do. 7 Wholesale of Imported Liquor	1,800	900
Do. 11 Retail of fermented Tari	41,085	40,329
Do. 19 Duty on Country Spirits	1,395	...
Total	57,318-8	56,109

“ This statement shows the comparative collections on Country spirits and in comparison with last year presents an increase of Rs. 803-10-11, as noted in the margin.

Average of 5 previous years	4,681
Collections in 1868-69....	5,296 5 1
Do. 1869-70....	6,100 0 0
Increase Rupees....	803 10 11

“ There were spirit Farms at Akyab, Kyook-Phyoo and Sandoway one in each Town. In paragraph 12 of my Report for 1868-69, I stated that efforts were made this year to introduce the Rangoon system and establish a separate Distillery. But this was found then impracticable. In the year under review the Deputy Commissioner Akyab, succeeded in introducing the Rangoon system on the terms of Mr. Fowle’s license, renting separately the Arrack Farm and the Distillery, and doing away with the levy of Arrack Excise duty and the Distillery fee.

“ The Distillery and Spirit Farm at Akyab were rented in 1868-69 for Rs. 3,591-5-1 and they realized Rs. 5,400 in the year under review, the increase being 1,808-10-11. There is a decrease in the collections at Kyook-Phyoo and Sandoway consequent it is said on the growing taste of the inhabitants for Opium and the unwillingness of the Southern Farmers to purchase their supply of spirits from the Akyab Distillery, and it may be added, the difficulties in the way of doing so.

“ The Kyook Phyoo and Sandoway Farms were sold respectively for Rs. 400 and 300 against 1200 and 505 of the previous year.

“ Statement of Collections on Imported Wines &c., shows a falling off of Rs. 700 during the past year as detailed below :—

	Akyab.		Ramree.		Sandoway.	
	1868-69	1869-70	1868-69	1869-70	1868-69	1869-70
Retail ...	5 2,000	6 2,400	1 400	1 400	1 400	1 400
Wholesale..	6 1,800	3 900	0 0	0 0	0 0	0 0
Tavern ...	3 1,200	3 1,200	0 0	0 0	0 0	0 0
	14 5,000	12 4,500	1 400	1 400	1 400	1 400

“ The rates for licenses remained unaltered during the past year ; but from the falling off in the number of Wholesale licenses in Akyab Town, Mr. Ireland Deputy Commissioner, Akyab, is of opinion that the fee is too high to be commensurate with the profits realized. I have previously represented that I am decidedly of opinion that these fees are too high.

“ The collections on Tari in the Division during the year amounted to Rupees 40,329 exhibiting a decrease of Rupees 756 compared with the receipts of the preceding year, and of Rupees 9,650, compared with the average receipts of the previous five years.

“ There was a decrease in the Districts of Akyab and Ramree, in the former of Rupees 906 and in the latter of Rs. 275. But there was an increase of Rs 30, in the Hill Tracts, of Rs. 935 in the Sandoway District.

“ There were 6 shops for the sale of Tari in the Town of Akyab in the hands of the farmer with license to sell between the hours of sunrise and 8 o'clock p. m. The rent for the year amounted to Rs. 22,500 the same as in the preceding year. The Mofussil licenses realized Rs. 12,544 with 137 shops, against Rs. 13,450 of the previous year with 86 shops.

“ There was an increase of Rs. 30 in the collections of the year of report in the Hill Tracts of Northern Arakan.

“ The collections in the Ramree district amounted to Rs. 2,860 in the past year against Rs. 3,135, showing a falling off of Rs. 275.

“ In the year under review there was an increase of Rs. 395, in the Sandoway district, (Rs. 2,365 against 1,970.)

“ The comparative Statement of collections on Gunjah shows a decrease of Rs. 557-8-0,

“ in the year of report compared with 1868-69. There is one farm with one shop at Akyab and one License holder in the Naaf Township.

“ The cause of the falling off is given in paragraphs 13 to 16 of Mr. Ireland's report which is for reader reference extracted below.

“ Gunjah.—In this District there is one Farm in the town and one License holder in the Naaf Township.

“ The Akyab farm was leased for a period of 3 years with effect from 1st April 1868 for Rs. 5,000 a year, and the Naaf farm for 2 years and 5½ months at 300 Rs. a year; broken period being on account of the lease having had effect from 15th October 1868.

“ During the year no Excise duty on Gunjah was levied at Akyab; but since September 1869, the Collector of Chittagong began levying a duty of Rs. 2 upon every seer of Gunjah purchased there, for export to Akyab, thus up to the 1st of April 1870, the Farmer paid on that account a sum of Rs. 720. This amount was therefore refunded him under authority of the Commissioner's letter No. 10 dated 10th January 1870.

“ As the Gunjah Farmer entered into his agreement on the understanding that no duty was to be levied, it would be manifestly unjust to hold him to an agreement when the conditions had been entirely altered by the Government.

“ An arrangement was made both in the year under review and for the future, that the Collector of Chittagong should certify the amount of duty paid by the Farmer there, and that that amount should be refunded at Akyab. That the duty was not levied all along appears to have been an oversight on the part of the Chittagong authorities. Owing to refunds made there is a decrease in the receipts under this head of Rs. 557-8-0 as compared with 1868-69.

“ In the Districts of Ramree and Sandoway the sale of Gunja is strictly prohibited and should I think continue so.

“ The comparative Statement of collections on Opium shows an increase of Rs. 1,400-11-3 in the net profits of the year under review.

“ There were farms at Akyab, Kyouk Phyoo, Ramree and Sandoway. The farmers are allowed to have only one

“shop a piece for the vend of the drug:—they are also required to purchase their Opium from Government at the rate of Rs. 24 per seer, the same as in 1868-69.

“There is a licensed vendor at the Naaf who is allowed to sell the drug in 3 shops with a view to check smuggling from Chittagong. Nothing is paid for this privilege, but the License holder is required to purchase his Opium from the Government Treasury at Rs. 20 per seer in accordance with the Chief Commissioner's orders communicated in letter No. 1888, of the 27th August 1866. The licensed shops are in three different places and the license holder is able to sell the drug at about the same rate as in the Chittagong District, where the Government Opium is to be obtained at Rupees 22 per seer.

“The farms realized the following sums in the year 1869-70:—

“ Akyab.....	17,000
“ Ramree.....	7,850
“ Sandoway.....	3,200

Total Rs. 28,050

“The following Statement exhibits the quantity of Opium sold from the several Treasuries during the past year and the gross proceeds of the same:—

	Seers.	Rupees.
“ Akyab Town Farmer	1,120 @ 24=	26,880
“ Naaf License holder	440 @ 20=	8,800
“ Ramree	1,026 @ 24=	24,624
“ Sandoway,	400 @ 24=	9,600
Total	2,986	69,904

“which added to the rent paid for the farms *viz.*, Rs. 28,050 gives an aggregate of Rs. 97,954.

“The net profits on Opium in the year under review amounted as shown in Column 7 to Rs. 76,205-8-0, against Rs. 74,904-12-9, similarly realized in 1868-69.

“There has been an increase in the quantity of Opium sold during the year showing that there was a real demand for Opium which has been met in a legitimate way.”

97. Sea Customs (No. 2) exhibit as follows:—

	1868-69.	1869-70.
Akyab	5,49,558	2,97,897
Ramree	450	0
Total...	5,50,008	2,97,897
	£ 55,000	£ 29,789

These have been sufficiently treated of above in paragraph 80.

98. Inland Frontier Customs (3), blank.

99. Heading 4, Forest Timber Revenue &c., exhibited the following:—

	1868-69.	1869-70.	Increase.	Decrease.
Akyab	1,305	369	0	936
North Arakan	0	0	0	0
Ramree	1,674	1,316	0	358
Sandoway	1,286	1,523	237	0
Total...	4,265	3,208	0	1,057
	£ 426	320	0	105

The figures are inconsiderable and are thus explained by the District Officers:—

AKYAB.—“The number of permits issued to fell Pyinkado timber was 8 for 369 trees, against 21 for 1,410 trees in the previous year. The decrease is due to the firm which formerly engaged in the trade in sleepers for Indian Railways, having ceased to export them for some cause private to themselves. The forests in this District are unimportant, the timber difficult of access, and the profit on the sleepers not considerable.”

RAMREE.—“Levied in this District on permits to fell Pyinkado or Ironwood trees at the rate of one Rupee per tree. The Revenue realized:—

In 1868-69 Rupees	1,674	£ 167- 8
1869-70	1,316	£ 131-12

Showing Rupees	358	£ 35-16 decrease
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“owing to there being no demand for Railway sleepers to India.”

SANDOWAY.—“Against an increase of 478 in 1868-69. This is entirely from Pyinkado or Ironwood for house posts.”

Forest Revenue.	
Year	Rupees.
1868-69.....	1,286
1869-70.....	1,543
Increase..	257

This tax increases the cost to a much greater extent than the amount levied, on account of the inconvenience and trouble of having to come to head quarters for permits, it is a cause of great annoyance to the people.

100. The Chief Commissioner is aware that the Forest rules for Arakan are under consideration with a view to the introduction of a new system.

101. The next head is that of (5), Fines, Forfeitures &c.

The figures for the Districts for the two years are:—

	1868-69.	1869-70.
Akyab	13,399	13,014
North Arakan... ..	161	342
Ramree	4,674	4,837
Sandoway	1,828	1,512
Total...	20,062	22,705
£...	2,006	2,270

showing an increase of 2,643 Rupees.

AKYAB.—The Deputy Commissioner states that the increase of Criminal fines realized is due to an increase of 5,844 fines imposed; and also to the additional attention which was given to recovery of fines imposed by execution and sale of the property of the offenders.

NORTH ARAKAN.—The increase is accounted for to the establishment of a new subordinate Court.

RAMREE.—No remarks.

SANDOWAY.—The Deputy Commissioner attributes the falling off under this head to the moderate price of Paddy in both years and the consequent diminution of litigation and quarrelsomeness which is the usual result of high prices.

102. Unclaimed property sold (6), shows the following information which calls for no particular remarks:—

	1868-69.	1869-70.
Akyab	767	1,003
North Arakan	"	"
Ramree	345	67
Sandoway	42	113
Total...	1,154	1,183
	£ 115	£ 118.

showing an increase of Rupees 29.

This hardly calls for comment; the figures being insignificant and the item one of no interest.

103. The following Table exhibits the sums realized on account of heading (7), Fees on Civil and Criminal process:—

	1868-69.	1869-70.
Akyab	905	"
North Arakan	"	"
Ramree	638	83
Sandoway	336	87
Total...	1,879	170
	£ 187	£ 17

showing a decrease of Rupees 1,709, attributable to the discontinuance of such fees.

104. There were no Receipts under heading (8), Premium on Bills, during the two years of 1868-69 and 1869-70.

105. There were no receipts during the years 1868-69 and 1869-70 under heading (9), Gain by remittance of Bullion.

106. Under heading (10), Savings from pay of establishment, there was a receipt of Rupees 20 in the North Arakan Hill Tribes during 1869-70, against Rupees 10 in the same District during the previous year.

107. There was a sum of Rupees 825 collected during 1869-70 in the Akyab District as Marine Receipts (11), against Rupees 837 similarly collected in the previous year, which calls for no remarks.

108. Miscellaneous Receipts (12). The following figures exhibit the receipts under this head:—

	1868-69.	1869-70.
Akyab	7,201	4,018
North Arakan	"	"
Ramree	657	663
Sandoway	1,171	985
Total...	9,029	5,666
£...	902	566

and require no comments.

109. The next heading, (13); Karen Chiefs Tribute, is blank.

110. Heading (14); Postage stamps show a decrease of Rupees 1,659.

	1868-69.	1869-70.
Akyab	13,690	12,013
North Arakan	"	"
Ramree	394	367
Sandoway	239	284
Total...	14,323	12,664
£ 1,432		1,266

a decrease of £165 is hardly deserving of comment. Such collections vary much in Akyab the principal trade mart in Arakan.

111. Stamps in Civil Suits (15), show an increase of Rupees £0,064, as shown by the following table:—

	1868-69.	1869-70.
Akyab	53,092	62,188
North Arakan	"	"
Ramree	8,557	9,271
Sandoway	3,981	4,235
Total...	65,630	75,694
£ 6,563		£ 7,569

This is important. Mr. Ireland has the following paragraphs on this subject. I generally concur with them, and I am not of my own knowledge prepared to suggest further explanation.

112. I shall merely add that Judicial Stamp revenue fluctuates considerably without any cause of moment or value as a feature in statistics. For instance there may be one heavy suit in a year, in which the stamp duty may be equal to half of the whole stamp duty in a previous year; a circumstance which is of course purely accidental and of no statistical value.

The explanations of the several Deputy Commissioners are given below:—

AKYAB.—“The same rates for Stamp fees being in force in judicial matters during the whole of the year, and no appreciable difference in the receipts on account of Commercial Stamps having been caused by the introduction during the months of January, February and March 1870 of the General Stamp Act 1869,” the increase may be looked on as a satisfactory proof that stamps are a reliable and elastic source of revenue.”

RAMREE.—“The Receipts on account of Stamps were:—

“In 1868-69 Rupees 8,557 £ 855-14

“1869-70 „ 9,271 „ 927- 2

Increase 714 71- 8

“owing to the people having taken to the greater use of stamped papers for drawing up bonds.”

SANDOWAY.—“The Judicial Stamps in 1868-69 amounted to Rs. 3,413-3, and in 1869-70 to Rs. 3,338-13, which slight

Stamps in Civil Suits and Law Papers.	
Year.	Rupees.
1868-69.....	3,932
1869-70.....	4,235
Increase..	253

“decrease is to be attributed to decrease in litigation; the non-Judicial were in the proportion of 19 per cent against 23 per cent in the seven months in the previous year in which they were in use, but as most business is done in the latter half of the year, no inference can be drawn from these percentages.”

113. The next heading (16), is Certificate Tax, the collections of which amounted during 1868-69 to Rupees 16,028, none having been levied during the year 1869-70.

114. Little or nothing is to be said hereon. British Burma cannot possibly be productive at present in direct taxation.

There are no wealthy classes; no great landholders. There are indeed a few European firms large and small and a few well to do Chinese, Burman and Indian traders, but only at the seaport towns. And it is to be borne in mind that under all the recent direct taxes, Income, License and Certificate, British Burma is necessarily allowed a set off on account of its peculiar and highly productive Poll tax.

115. We now come to the (17), last item of Imperial Revenue in Statement No. II, viz;—Income Tax, the receipts for which have all been during 1869-70 as follows:—

District.	Amount.
Akyab	15,400
North Arakan	"
Ramree	3,226
Sandoway	697
Total.....	[19,323
	£ 1,932

£1,900 upon 18,000 square miles and a population of nearly half a million is indeed a small amount, especially when we consider what a large portion of it is deductions from official salaries. I have sufficiently commented upon this description of tax in the preceding paragraph.

116. I have now to notice the collections of Local Taxes for the years 1868-69 and 1869-70 as exhibited in the Appendix to Statement No. II.

117. The total of Receipts in the Division for the past two years is thus summed up:—

	1868-69.	1869-70.	Increase	Decrease.
Akyab.	82,313	79,949	.....	2,364
North Arakan. ... ..	.....	.....	.....	.....
Ramree.	14,693	13,471	.....	1,222
Sandoway.	5,254	4,459	.....	795
Total ..	1,02,260	97,879	.....	4,381

showing a decrease of Rs. 4,381.

Port Fund.

118. The collections under this head are as follows:—

Akyab	{ 1868-69	Rupees 33,105
	{ 1869-70	„ 24,395
North Arakan.....	{ 1868-69	„ 387
	{ 1869-70	„ 76
Total...	{ 1868-69	Rs. 33,492
	{ 1869-70	„ 24,471

showing a decrease of Rs. 9,021, which is of course owing to fewer ships, or rather, less tonnage having visited the Ports during the year 1869-70.

Municipal Funds.

119. The following were the receipts on account of Municipal Funds during the years 1868-69 and 1869-70.

	1868-69	1869-70	Decrease
Akyab ... Rs.	16,265	15,351	914
			Increase
Ramree ... „	938	5,716	4,778
Sandoway ... „	992	1,818	826
			Increase
Total Rs.	18,195	22,885	4,690

showing an increase of Rs. 4,690.

Bazaar Funds.

120. The collections under this head were as follows during the past two years:—

	1868-69	1869-70	Decrease
Akyab ... Rs.	5,423	1,319	4,104
Ramree. ... „	5,569	„	5,569
Sandoway ... „	1,277	„	1,277
Total Rs.	12,269	1319	10,950

showing a decrease of Rupees 10,950.

District Cattle, Market and Pound Funds.

121. The sums realized on account of this Fund were as given below, exhibiting a decrease of Rs. 4,380 :—

	1868-69	1869-70	Decrease
Akyab ... Rs.	4,119	„	4,119
Ramree ... „	186	„	186
Sandoway ... „	75	„	75
Total Rs.	4,380	„	4,380

District Ferry Funds.

122. Under this head the collections of the years 1868-69, and 1869-70, were as are shown in the following Statement :—

	1868-69	1869-70	Decrease
Akyab ... Rs.	2,888	„	2,888
Ramree ... „	1,223	„	1,223
Sandoway ... „	133	„	133
Total Rs.	4,244	„	4,244

Dispensary Funds.

123. The following is a comparative Statement of the receipts on account of these Funds during the past two years :—

	1868-69	1869-70	Increase
Akyab ... Rs.	„	541	541
Ramree ... „	„	465	465
Sandoway ... „	„	„	„
Total Rs.	„	1,006	1,006

Land Sale and Rent Funds.

124. The receipts under this head show a falling off during 1869-70, as will be perceived from the Statement given below :—

	1868-69	1869-70
Akyab... .. Rs.	184	201
Ramree.... .. „	131	„
Total Rs.	315	201

showing a decrease of Rs. 114.

Five per cent Cess Funds.

125. The following Statement shows the collections made under this head during the past two years:—

	1868-69.	1869-70.	Increase
Akyab... .. Rs.	20,329	31,695	11,366
Ramree..... .. „	6,259	6,014	235
Sandoway..... .. „	2,777	2,559	218
Total Rupees	29,365	40,268	.....

showing the large increase of Rs. 10,903.

District Funds.

126. This is a new head of account introduced during the year 1869-70, therefore no comparison can be instituted. The collections were as follows:—

	1869-70.
Akyab. Rupees	6,447
Ramree „	1,200
Sandoway „	82
Total Rupees	7,729

127. The figures for the year 1868-69 in this Statement have been taken from the accounts of the several Local Funds prepared by the Accountant General.

128. The causes of increase and decrease in the Local Funds will be reported hereafter in the separate Local Funds Reports.

129. The next Statement is No. III of which there are four parts, that is, one for each District. They are the detailed Statements of cultivated and cultivable land paying Revenue as exhibited in Columns 2 to 14 of Statement No. I.

130. The following Statement shows the area of each description of cultivation and the tax paid on the same:—

	Akyab.			North Arakan.			Ramree.			Sandoway.			Total.							
	Area.	Amount.		Area.	Amount.		Area.	Amount.		Area.	Amount.		Area.	Amount.						
Paddy Land	Under Settlement..	70,917	12 7	1,43,292	4 3	0 0 0	0 0 0	41,215	2 3	60,354	0 7	9,619	1 6	13,169	8 8	121,762	0 4	2,16,815	13 6	
	Under Annual assessment	177,141	12 0	3,44,744	4 2	44 5 0	31 10 9	29,230	9 10	40,964	15 4	16,144	6 3	24,034	1 8	222,561	1 1	4,69,774	15 11	
Toungya under Annual assessment	7,707	0 0	2,488	12 0	1,140	0 0	570	0 0	5,687	12 9	2,574	7 1	4,224	10 2	1,342	2 7	28,763	6 11	8,175	5 8
Garden and Orchard Land.	Under Settlement	2,237	1 2	4,761	12 0	0 0 0	0 0 0	614	4 9	825	3 6	698	2 4	1,134	8 3	3,549	8 3	6,721	7 9	
	Under Annual assessment	15,284	13 10	31,207	12 10	31 9 3	63 2 0	4,346	1 10	6,545	1 8	2,162	8 10	3,610	13 5	21,775	1 9	41,428	14 5	
Miscellaneous Cultivation.	Under Settlement	820	0 6	1,727	6 9	0 0 0	0 0 0	349	2 3	479	13 5	80	7 8	130	12 8	1,249	10 5	2,338	0 10	
	Under Annual assessment	3,171	1 8	6,368	14 0	10 4 0	20 8 0	3,737	4 10	5,496	1 5	3,686	13 7	5,762	15 2	10,605	8 1	17,648	6 7	
Grant Lands under Settlement	983	1 10	9,598	10 7	0 0 0	0 0 0	829	1 6	1,118	9 9	0 0 0	0 0 0	0 0 0	0 0 0	7,812	3 4	10,717	4 4		
Total..	284,212	11 7	5,45,189	12 7	1,226	2 3	655	5 3	86,009	8 0	1,18,358	4 9	36,620	2 4	49,684	14 5	408,068	8 2	7,13,618	5 0
£..			54,518				68				11,835				4,936				71,361	

AKYAB DISTRICT.

131. In this District the rates for Land under Paddy cultivation range from Rs. 2-8 to 8 annas. Of the 248,059 acres paying tax 70,917 were land under Settlement, the remainder being liable to annual Assessment. Of the area paying tax there were 3,869 acres which paid 2 annas per acre having been left fallow. Of Toungya cultivation 1,459 acres were measured and taxed at 4 annas per acre, and 6,248 acres the estimated cultivation of 3,124 cutters.

In Garden and Orchard cultivation there were 1,748 acres, of which 2,237 acres were land under Settlement, the remaining 15,234 acres being liable to annual Assessment. The rates vary from Rs. 2-8 to Rs. 1-8.

Of Miscellaneous cultivation there were 3,991 acres, of this 823 acres were on land under Settlement, the remaining 3,171 being liable to annual Assessment. The rates of tax range from Rupees 2-8 to Rupees 1-8.

There were 6,983 acres held under grants which are in a measure settled as to the yearly tax due thereon.

The total area of land under cultivation in this District during the year under review was 284,212 acres which yielded a sum of Rupees 5,45,189.

There were 31,514 Paddy land cultivators, 4,142 Toungya cutters, and 1,069 Garden and Orchard cultivators.

The decrease in the area of settled land is accounted for by acres 9-10 having been assessed by mistake in 1868-69, and by clerical errors in the Assessment rolls.

NORTH ARAKAN.

132. In this District the rate for Paddy land is 12 annas per acre. There were 44 acres taxed, and the whole was land under annual Assessment; of the area paying tax 2 acres paid at the rate of 2 annas per acre having been kept fallow.

Of Toungya cultivation there were 1,140, being the estimated area of land cleared by 570 cutters.

There were 32 acres of Garden and Orchard cultivation which paid tax at Rupees 2 per acre.

There were 10 acres of Miscellaneous cultivation which paid tax at the rate of Rupees 2 per acre.

There were no Grant lands in this District.

The total area of land under cultivation during the year of Report was 1,226 acres which yielded a sum of Rupees 685 as tax. All the cultivation is land under annual Assessment, no Settlements having as yet been made.

There were 11 Paddy land cultivators during the last year, 570 Toungya cutters, and 68 cultivators of Garden and Orchard and Miscellaneous products.

RAMREE DISTRICT.

133. In this District the rates for land under Paddy cultivation vary from Rupees 1-14 to 8 annas. Of the 70,445 acres paying tax 41,215 acres were settled lands, the remaining 29,230 acres being liable to annual Assessment. Of the area paying tax 1,764 acres paid 2 annas per acre having been left fallow.

Of Toungya 1,077 acres were measured cultivation taxed at 4 annas, and 4,610 acres the estimated cultivation of 2,305 cutters.

In Garden and Orchard cultivation there were 4,960 acres; of which 614 acres were on settled lands, and the remaining 4,346 acres were liable to annual Assessment. The rates vary from Rs. 1-14 to Rs. 1.

There were 4,086 acres under Miscellaneous cultivation; of which 349 acres are under Settlement, the remaining 3,737 acres being liable to annual Assessment. The rates of tax vary from Rs. 1-14 the highest to Rs. 1, the lowest.

There were 829 acres of Grant lands which paid Rs. 1,119.

The total area of land in this District under cultivation during the year of Report was 86,009 acres which produced a tax of Rupees 1,18,358.

There were 17,985 cultivators of Paddy land, 2,563 Toungya cutters, and 5,063 Garden, Orchard and Miscellaneous cultivators.

SANDOWAY DISTRICT.

134. In this District the rates for land under Paddy cultivation range from Rs. 1-10 to 4 annas per acre. Of the area of 25,763 acres paying tax, 9,619 acres were land under Settlement, and the remaining 19,144 acres were liable to yearly Assessment. Of the area paying tax, 796 acres paid at the rate of 2 annas per acre, having been left fallow.

Of Toungya cultivators 2,288 acres were measured and taxed at the rate of 4 annas per acre, while 1,949 acres were estimated as the cultivation of 970 cutters.

In Garden and Orchard lands, there were 2,860 acres under cultivation; of which 698 acres were leased lands and 2,162 acres were liable to yearly Assessment.

Of Miscellaneous cultivation there were 3,767 acres paying tax, of which 80 acres were land under Settlement, and 3,680 acres subject to annual Assessment.

There were no Grants paying tax during this year.

The total area of land under cultivation in this District during the year under Report was 36,620 acres yielding a sum of Rs. 49,384.

There were 7,037 Paddy land cultivators, 1,449 Toungya cultivators, and 2254 Garden, Orchard and Miscellaneous cultivators.

135. Statement No. III A. for District shows the details of Revenue derived from Grants which have from effluxion of time become liable to tax. They exhibit the following particulars:—

	No. of Grants.	Total Area.	Assessed Area.	Assessment.
Akyab	18	9,310 13 6	6,983 1 10	9,598 10 7 £ 959
North Arakan.....	Nil	0 0 0	0 0 0	0 0 0
Ramree... ..	4	1,105 7 3	829 1 6	1,118 9 9 £ 111
Sandoway	Nil	0 0 0	0 0 0	0 0 0
Total...	22	10,416 4 9	7,812 3 4	10,717 4 4 £1,071

AKYAB DISTRICT.

136. Of the 18 Grants paying tax in the Akyab District 6 are of the 2nd class and 12 of the 3rd class; the total area of the largest Grant is 1,177 acres, and that of the smallest 30 acres.

NORTH ARAKAN.

137. There are no Grants within Mr. St. John's jurisdiction.

RAMREE DISTRICT.

138. There are 2 Grants of the 2nd class, 1 of the 3rd and 1 of the 5th class in this District. The area of the largest Grant is 679 acres, that of the smallest 114 acres.

SANDOWAY DISTRICT.

139. There are 8 Grants in the District, but none of them have as yet become liable to taxation.

140. Statement No. IV showing the incidence of the Capitation tax and the House tax in lieu of Capitation in the several Districts. The following is a figured resumé of the information contained in these Statements:—

Description of Tax Payers.	Akyah.		North Arakan.		Ramree.		Sandoway.		Total.	
	Number of Persons.	Amount.	Number of Persons.	Amount.	Number of Persons.	Amount.	Number of Persons.	Amount.	Number of Persons.	Amount.
<i>Cultivators.</i>										
Married Families. ...	25,896	1,23,391	...	...	15,567	70,923	7,733	30,816	49,196	2,25,130
Widowers. ...	1,965	4,735	...	...	985	2,203	400	789	3,370	7,727
Bachelors... ..	3,489	8,212	8	...	1,553	3,762	8	1,555	3,110	6,597
<i>Non-Cultivators.</i>										
Married Families. ...	22,800	98,547	630	1,316	7,919	38,466	1,266	5,064	32,615	1,43,393
Widowers. ...	3,006	6,804	66	80	1,102	2,657	193	386	4,367	9,927
Bachelors... ..	8,293	20,144	8	10	3,521	8,553	8	470	12,294	29,658
Total... ..	65,469	2,61,834	706	1,416	30,647	1,26,565	8	11,617	108,430	4,30,920
£... ..	...	26,183	...	141	...	12,656	...	4,110	...	43,092

141. Besides the Capitation tax above noted the following sums were realized from the Hill Tribes :—

Akyab District.....	Rs. 55-0-0
North Arakan.....	,, 1,194-8-0
	Rs. 1,249-8-0
	£ 124-0-0

These sums are exhibited in Statement No. I with Capitation tax in column 21.

142. The following Statement exhibits the sums demanded for House tax in lieu of Capitation, levied under Act XXXV of 1852, in the Towns of Akyab and Kyouk Phyoo at the rate of 1 Pie and a half for every square cubit of land covered by dwelling houses :—

	Number of Houses.	Number of Persons.	Amount of Tax	
Akyab	3,934	3,218	10,588	5 7
Kyouk Phyoo	626	603	1,813	4 ...
Total...	4,560	3,821	12,396	9 7 £1,239

143. The following table shows the number of persons exempted from the payment of Capitation tax :—

	Akyab.	North Arakan.	Ramree.	Sandoway.
Office holders... ..	1,390	13	63	468
Old men... ..	3,907	8	120	1,319
Sick, Cripples, & Insane.	594	...	63	168
Religious Teachers ...	326	...	36	57
Pensioners	22	...	...	...
Roagoungs (old)	729	...	36	...
Total...	6,968	21	320	2,012

The disproportion of the figures for Sandoway is extraordinary and will be investigated.

144. Of the Emigrants receiving exemption the following are the particulars:—

	Tickets of former years not yet expired.	Granted during 1869-70.	Total.
Akyab	1,532	430	1,962
North Arakan	1	.....	1
Ramrée	184	.....	184
Sandoway	2	.....	2
Total...	1,719	430	2,149

145. Statement No. V also for Districts exhibits the quantity of Waste land not exceeding 100 acres in any cases granted rent free under the Local Revenue Rules for the year under Report. It appears from these Statements that land of the area of acres 8,979-14-8 was so held in the Akyab District, none in North Arakan, acres 2,302-6-4 in the Ramree District, and in the Sandoway District acres 2,728-3-11, aggregating acres 14,010-9-4.

AKYAB DISTRICT.

146. Of the acreage in the Akyab District the land will be comeliabile to tax in the following proportions in the several years named:—

	Acres	As.	P.
1870-71	1,435	14	11
1871-72	1,519	4	1
1872-73	1,540	5	11
1873-74	1,731	6	2
1874-75	1,377	2	8
1875-76	542	6	11
1876-77	685	11	3
1877-78	55	1	4
1878-79	43	11	7
1879-80	19	12	6
1880-81	1	12	0
1881-82	27	5	4
Total...	8,979	14	8

RAMREE DISTRICT.

147. Of that in the Ramree District aggregating acres 2,302-6-9 the proportions will become liable to tax in the succeeding years as shown below:—

	Acres.	As.	P.
1870-71	502	2	3
1871-72	503	11	9
1872-73	345	14	...
1873-74	419	13	8
1874-75	162	6	8
1875-76	26	3	4
1876-77	171	8	3
1877-78	79	...	11
1878-79	...	...	...
1879-80	23	11	9
1880-81	...	...	...
1881-82	67	14	2
Total	2,302	6	9

SANDOWAY DISTRICT.

148. Of the acreage held in small grants in the Sandoway District, the following proportions will become liable to Assessment in the years named:—

	Acres.	As.	P.
1870-71	228	...	5
1871-72	406	5	...
1872-73	496	6	5
1873-74	668	7	3
1874-75	392	5	3
1875-76	310	3	8
1876-77	315	2	9
1877-78	1	...	5
1878-79	2	...	...
1879-80	3	...	2
1880-81	...	...	...
1881-82	1	4	7
Total	2,728	3	11

149. Statement No. VI.—The Divisional comparative Excise Return exhibits the following information:—

DISTRICT.	Opium.		Gunja.		Country Spirits.		Toddy.		Licenses for Shops.		Total.	
	1868-69.	1869-70.	1868-69.	1869-70.	1868-69.	1869-70.	1868-69.	1869-70.	1868-69.	1869-70.	1868-69.	1869-70.
Akyab	44,957 4 9	41,377 0 0	5,137 8 0	4,580 0 0	2,591 5 1	5,400 0 0	35,950 0 0	35,044 0 0	5,000 0 0	4,500 0 0	94,636 1 10	90,894 0 0
North Arakan ..	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	30 0 0	60 0 0	0 0 0	0 0 0	30 0 0	60 0 0
Ramree	21,860 0 0	25,035 8 0	0 0 0	0 0 0	1,200 0 0	400 0 0	3,135 0 0	2,800 0 0	400 0 0	400 0 0	26,595 0 0	28,635 8 0
Sandoway	8,807 8 0	9,900 0 0	0 0 0	0 0 0	505 0 0	300 0 0	1,970 0 0	2,365 0 0	400 0 0	260 0 0	10,962 8 0	12,765 0 0
Total Rs.	74,004 12 9	76,305 8 0	5,137 8 0	4,580 0 0	5,296 5 1	6,100 0 0	41,035 0 0	40,269 0 0	5,800 0 0	5,100 0 0	1,32,223 9 10	1,32,354 8 0
E	7,490 0 0	7,630 0 0	513 0 0	458 0 0	529 0 0	610 0 0	4,108 0 0	4,026 0 0	500 0 0	510 0 0	18,222 0 0	18,235 0 0

* License given for 6 months only.

150. It must be noted here that the amount of License fees for sale of Liquor in shops in Towns is credited to the Municipal Funds. There is a slight increase in the total amount of collections, which has been noticed already in previous paragraphs.

151. The following table shows the incidence of the tax during the year of report:—
Income Tax, Divisional Statement VII.

	No. of Persons.	Amount.		No. of Persons.	Amount.		No. of Persons.	Amount.		No. of Persons.	Amount.	
		Akyab.			Ramree.			Sandoway.			Total.	
Class I. ...	620	4,043	5 4	301	1,335	4 6	11	78	4	932	5,456	13 10
Class II. ...	190	2,055	2 3	54	571	7 6	"	"	"	244	2,626	9 9
Class III. ...	51	1,886	9 6	9	177	4 "	"	"	"	60	2,063	13 6
Class IV. ...	6	3,751	6 7	1	5 6	" "	"	"	"	7	3,756	6 7
Class V. ...	"	"	"	"	"	"	"	"	"	"	"	"
Total...	867	11,736	7 8	365	2,089	6 "	11	78	4	1,243	13,904	1 8
Assessment on Government Servants' Salaries	179	3,665	3 "	56	1,137	8 9	18	618	12 "	253	5,421	7 9
Do. on Company and Servants of Companies.	"	"	"	"	"	"	"	"	"	"	"	"
Grand Total ...	1046	15,401	10 8	421	3,226	14 9	19	697	"	1,496	19,325	9 5
		£ 1,540	"	£ 322	£ 69	"	"	£ 1,932	"	"	"	"

152. It is perhaps worthy of notice that while 867 persons in Akyab paid only Rs. 11,700, 179 Government Officers paid Rs. 3,665; and while in Ramree 365 persons paid only Rs. 2,089, 56 Government Servants paid Rs. 1,137; and in Sandoway 11 persons paid Rs. 78 and 18 Government Servants paid Rs. 618.

153. Of course it is needless to say that nothing was realized from the wild tribes of North Arakan, save from the pay of officials there, which being disbursed from the Akyab Treasury the Assessment is included in the collections of the Akyab District.

154. These are merely the details of the figures already given in Divisional Statement (No. II. Fees, Fines, Stamps &c.) under which I have fully reported above.

155. Statement No. IX is the Divisional return of Remissions. The Statement with its columns of remarks speaks for itself, but I will note. Akyab is down for Rs. 3,701-6-3 on acres 1,735-6-11. Of the remissions in columns 2 and 3 Rs. 3,039-12-7 on acres 1,701-13-8 are owing to the loss of crops by drought; and Rs. 68-5-4 on acres 33-9-3 on account of over Assessment and errors in calculation.

The Remissions in columns 4 and 5 are on account of cultivators having absconded.

North Arakan is down for Rs. 16 on account of errors in Assessment for Capitation tax. In the Ramree District the amount of Rs. 640-13-0 on acres 89-13-10 of land is due to destruction of crops by inundation; and Rs. 490-0-0 to Assessment errors, casualties in Capitation tax; and Rs. 4-12-6 for House tax in lieu of Capitation tax owing to error of account. Sandoway is down for Rs. 58-1-4 on acres 25-15-4 in consequence of erroneous Assessment, and the destruction of crops by influx of salt water. The sum of Rs. 16-0-0 on Capitation tax is remitted on account of erroneous Assessment.

156. Statement X.—Divisional return of sale of Waste lands. There have been no sales of Waste lands in the Arakan Division during the year under review.

157. Statement XI of business.—The pending columns are satisfactory, a large amount of business has been got through and it must always be remembered in considering the public business in British Burma that if the population is small the square mileage is large and the number of public Officers is very small. There were 6,735 cases and applications &c., for disposal, of which 6,593 were disposed of, leaving 142 pending at the close of the year.

158. Of the number disposed of there were 46 in the Commissioner's Court, 4,606 in the Akyab District, 803 in Ramree, in Sandoway District 1,137 and 1 case in North Arakan.

159. Of the numbers pending there were none in the Commissioner's Court, 129 in the Akyab District, 10 in Ramree, 3 in Sandoway and none in North Arakan.

160. The Memorandum at the foot of the Statement shows a large amount of Miscellaneous business to have been disposed of.

161. Statement XII.—Return of persons committed to Gaol for non-payment of revenue during the year. There were none imprisoned in Akyab nor in North Arakan. In Ramree District there were 4 persons in Gaol for a period less than one month and 4 for a period of over one month and less than three months. In the Sandaway District there were 3 persons in Gaol for less than one month and 1 person for a period over one month and less than three months.

162. No comment appears to be required. The facts are I think satisfactory. I usually enquire into the circumstances of revenue defaulters in Gaol when I go on circuit.

163. Statement XIII.—Divisional return of vessels which cleared out of each Port. The following is a brief summary of the information contained in the Statement :—

	AKYAB.		RAMREE.		TOTAL.		
	No.	Tonnage.	No.	Tonnage.	No.	Tonnage.	
British ships ... 1868-69	132	73,765	7	1,208	139	74,973	
Ditto. ... 1869-70	110	56,119	"	"	110	56,119	
Foreign and American 1868-69	55	37,451	"	"	55	37,451	
Ditto. ... 1869-70	47	28,461	"	"	47	28,461	
Asiatic craft ... 1868-69	189	13,903	11	851	200	14,754	
Ditto. ... 1869-70	230	15,590	11	1,096	241	16,686	
Total....	1868-69	376	125,118	18	2,059	394	127,178
	1869-70	387	100,170	11	1,096	398	101,266

164. The amount of Port dues realized was as follows :—

	Akyab.		Ramree.		Total.	
1868-69...	26,524	5	386	9	26,910	14
1869-70...	20,408	"	76	8	20,484	8
					£ 2,691	"
					£ 2,048	"

165. This brings me to the last Statement No. XIV—Grants of Waste lands under the rules of 30th March 1865. There were no Grants made in either of the four Districts of Arakan under the above rules during the year 1869-70.

166. I have now in conclusion only to submit a few general remarks on the Revenue administration of the District officers.

167. Major Spilsbury was District officer of the Akyab District until 11th June 1869, when he was relieved by Captain Prendergast, he was succeeded by Mr. Ireland on 11th August 1869, who has held charge of the district up to the present time.

168. Of Major Spilsbury I have to repeat what I stated in my Report for last year :—

AKYAB.—“ The administration of the District in revenue matters was I think as careful and painstaking on the part of Major Spilsbury as could reasonably have been expected. His health was not good at times, and a good deal of extra work fell upon him from causes dwelt upon in the body of this Report, particularly the destructive effects of salt water inundations in November.

“ Major Spilsbury is a conscientious officer ; and a steady worker. He gave to the Government as fair a day's work for a fair day's wages as most officers I have met with ; he is cautious and painstaking, and given to close superintendence of details.

“ Indeed I think if he had allowed more of the mere details of District work to have been carried on almost independently by his assistants Mr. Hind and Mr. Lloyd, both good men, it would perhaps have been better for himself and the District.

“ It was more in a general grasp of the whole round of duties of a District officer, and a discrimination between the really important and the minor parts of Revenue administration that Major Spilsbury failed occasionally to give satisfaction, than in deficiency of knowledge, zeal and experience. He had a good knowledge of our revenue system and if he had had a better office establishment and better township officers in both of which respects he was most unfortunate, I feel sure that the results of his administration would have

“been very much more satisfactory. I should add that he is also an officer of active habits.”

169. Captain Prendergast was only in temporary charge for a month during which he was painstaking and attentive to his duties.

170. Mr. Ireland who had been previously appointed took charge on 11th August 1869. The Chief Commissioner is aware that I requested the services of this officer who is known to me as intelligent, active and experienced.

He has had hard work throughout the year, the Akyab District being a difficult District to control and having some trouble, some peculiarities resulting from numerous grants, a great variety of races of people, and a generally inferior class of District officials, Myookes and Kyoonokes (or Thoogyees.)

Mr. Ireland's administration has been most successful. He has worked hard and steadily with an excellent knowledge of his duties and appreciation of the special conditions of the district. I have the greatest confidence in his judgment and the thoroughness of his work.

He has been well aided to the best of his capabilities by his painstaking and intelligent assistant Mr. Midwinter, but this officer it will be remembered only commenced to learn his duties under Mr. Ireland on 15th October 1869 and has been his only assistant in this large and onerous District.

171. Mr. Macrae has administered Ramree well. He is a very good District officer, patient, hard working thoroughly conversant with his duties, and is remarkably accessible and kind to the people. He is extremely careful, moreover to carry out the instructions of his superior officers. He relieved Mr. Hind who was officiating in Ramree, on 10th September 1869.

Previously he was Deputy Commissioner of Sandoway where his administration was equally praiseworthy.

172. Of Mr. Hind's management as District officer of Ramree, I cannot speak favorably.

Having been all his life in a subordinate position he was not equal to the rule of a District and I found that he was not sufficiently considerate towards the people or judicious in his management of them. He was slow too in his work and did

not seem to see the relative importance or insignificance of his various duties.

Mr. Treacy who has been Deputy Commissioner of Sandoway is an experienced and good officer. He is shrewd, judicious and careful, and well acquainted with all the details of our revenue system.

174. Mr. Davis, Superintendent Hill Tracts, a very valuable officer was relieved by Captain Munro on the 17th November 1869. Mr. St. John took up the duties of the office on the 4th March last and worked well since he has been in charge; he is intelligent and appears to have good judgment.

Of Mr. Davis I said in last year's Report:—

“Of Mr. John Davis, the Superintendent of the Arakan Hill Tracts, I cannot speak too highly. He has served under my orders in more than one office, I have uniformly found him a very valuable officer.

“The Chief Commissioner is well aware of his special high qualities for his present arduous post. I regret extremely that it will be absolutely necessary to relieve him shortly on account of continued ill-health brought on by protracted residence in the Hill Tracts.”

175. I have again to record my high appreciation of the services of the Head Assistant of my office, Mr. M. M. Friend Pereira. After another year's experience I repeat with great pleasure what I said of him last year:—

“It is my duty also, to bring to the notice of the Head of the Administration the excellent service of Mr. M. M. Friend Pereira, my Head Assistant. His untiring attention to work, his thorough knowledge of all branches of it within a Commissioner's administration, and careful supervision of all details, call for my special approbation.”

176. The Statistical Returns E 1 to 6 of the Districts of Akyab and Ramree and the Hill Tracts are herewith submitted: those from the district of Sandoway not having yet been received will be sent by a succeeding mail.

REPORT
ON THE
REVENUE ADMINISTRATION,
FOR 1869-70.

PEGU DIVISION.

The Returns accompanying this Paper show that while there has been a general increase in all the items of Revenue derived from the Land, except Salt and Forest produce, a decrease is shown, owing to a serious falling off in the Sea Customs, the Abkaree, the Stamps, and some other Miscellaneous items;—including Marine receipts, which are not now accounted for by the Commissioner of Division, but reported on direct to the Head of the Local Government.

2. That decrease is no less than 5,84,941 Rupees.
3. I proceed to notice each head of Revenue.

Land I.—Area.

4. The reported acres under cultivation have increased by 25,367, or rather more than 2·16 per cent, which is thought to be fair.

5. The following table shows the proportion of the cultivated land under lease and that not leased :—

1868-69.			District.	1869-70.		
Under lease.	Not leased.	Total.		Under lease.	Not leased.	Total
244,755	165,416	410,171	Rangoon.....	313,312	106,794	420,104
36,001	186,776	222,777	Bassein... ..	72,826	147,388	220,219
190,633	46,273	236,906	Myanong... ..	193,859	54,680	248,539
209,746	55,633	265,379	Prome.....	209,886	61,172	271,050
27,516	9,091	36,607	Toungoo	28,695	8,595	37,290
708,651	463,189	1,171,840	Total ...	818,578	378,629	1,197,207

6. The comparative progress made in the extension of cultivable land was:—

In Rangoon...	2.17	per cent
Myanoug	4.91	„
Prome....	2.14	„
Toungoo...	1.85	„

while Bassein I regret to observe has retrograded 1.15 per cent.

The decrease in that District was general except in Toungya.

The following table exhibits at a glance the several sorts of cultivation in the Division:—

Description of cultivation.	Rangoon.	Bassein.	Myanoug.	Prome.	Toungoo.	Total.
Suburban land not covered with buildings ..	1,493 9 2	226 12 8	36 15 7	.....	62 2 ..	1,919 7 6
Land rented for brick fields ..	280 10 2	.....	.....	.....	.....	280 10 2
Paddy Land ..	393,170 1 11	261,609 7 6	207,711 7 3	261,290 5 7	30,091 3 ..	1,033,872 9 6
Do. fallow ..	2,913 15 4	8,975 .. 8	1,976 2 ..	805 3 2	240	14,810 3 2
Total accounted for under Paddy ..	397,858 4 7	270,584 4 10	209,724 8 10	262,095 6 9	30,333 5 ..	1,050,882 14 ..
Garden or Orchard ..	16,008 .. 5	4,179 6 1	9,239 10 ..	14,618 .. 1	1,178 9 ..	45,223 9 7
Do. rented ..	159 .. ..	.....	.....	area not given	.....	159
Total accounted for under Garden ..	16,167 .. 5	4,179 6 1	9,239 10 ..	14,618 .. 1	1,178 9 ..	46,382 9 7
Miscellaneous or kine cultivation ..	3,638 7 9	2,657 11 ..	24,436 6 1	14,319 6 5	2,062 4 ..	47,164 8 3
Toungyas at 2 acres per cultivation ..	2,442	2,566	5,088	40,026	3,656	53,778
Total acres ..	420,105 18 9	220,214 5 11	248,538 8 11	271,058 13 3	37,290 4 2	1,197,207 16 0

8. The items of "Suburban land not covered with buildings" and "Land rented for brick fields" do not much affect the totals; and as there is no equally convenient place to exhibit them they are still allowed to show themselves under "Cultivated Land."

Paddy Land.

9. Of this exclusive of Suburban land and of brick fields, there was in the Division:—

1868-69. Excluding fractions.		1869-70.
	1. <i>Under Settlement.</i>	
678,873	Cultivated Acres ...	781,969 6 8
73	Fallow „ ...	1,448 9 7
	2. <i>Not leased.</i>	
335,614	Cultivated Acres ...	248,903 2 7
16,488	Fallow „ ...	13,361 9 7
1,014,487	Total cultivated Acres ...	1,033,872 9 3
16,561	„ Fallow „ ...	14,810 3 2
1,031,048	Total of both Acres...	1,048,682 12 5

10. There was an increase of 10,908 acres in Rangoon of Paddy land, being at the rate of 2·81 per cent; also in Myan-oung of 5,230 acres (rate 2·55.) Both these are considered satisfactory. The increases in Prome and Toungoo were small.

11. The decrease in Bassein the Deputy Commissioner attributes to two causes (1.)—The death of upwards of 5,000 cattle from Murrain (2.)—The unfavourable nature of the rains in the commencement of the season.

12. The quantity of Land kept fallow as compared with last year, was :—

	1868-69.	1869-70.
Rangoon ... { Leased Lands	73	1,448 9 7
Unleased do.	4,058	1,465 5 9
Bassein ... do. do.	9,390	8,875 0 8
Myanoung.. do. do.	2,202	1,976 2 0
Prome ... do. do.	546	805 1 2
Toungoo ... do. do.	92	240 0 0
Total acres.....	16,561	14,810 3 2

13. The following is an account of the Leased lands:—

	Rangoon.	Bassein.	Myan- oung.	Prome.	Toungoo.	Total.
Under settlement at close of 1868-69 Acres.	235,995	35,918	184,548	195,822	26,590	678,873
Add errors ad- justment ...	Details not given.	...	...	279	...	...
Leased with ef- fect from 1869- 70. ...		35,385	1,910	..	1,151	...
Land previously exempt brought under Assess- ment ...		...	1,434	..	...	...
Total...		...	71,303	187,892	196,101	27,741
DEDUCT.	Details not given.					
Errors adjust- ment of ...		..	37	..	...	...
Land thrown up by Lessees ...		208	..	..	...	...
Land taken for Embankment...		...	99	...	...	...
Total Deduc- tion..	...	208	136	..	...	...
	302,276	71,095	187,756	196,101	27,741	784,969

14. The above Leased lands were under settlement for periods of years as below:—

Districts.	For 10 Years.	For 9 Years.	For 8 Years.	For 5 Years.	For 3 Years.	Total.
Rangoon Acres.	"	"	"	"	"	302,276
Bassein do.	19,273	"	699	45,477	5,646	71,095
Myanoung do.	170,401	"	"	16,492	863	187,756
Prome do.	98,773	"	"	97,328	"	196,101
Toungoo do.	27,242	499	"	"	"	27,741

The Leases expiring as follows:—

In.	Rangoon.	Bassein.	Myan- oung.	Prome.	Toungoo.	Total.
1870-71 ...	Details not given.	"	"	97,328	"	784,969
1871-72 ...		6,345	772	"	"	
1872-73 ...		1,413	91	"	"	
1873-74 ...		21,467	78,068	"	"	
1874-75 ...		25,814	64,662	"	"	
1875-76 ...		"	"	"	"	
1876-77 ...		"	"	"	"	
1877-78 ...		"	"	"	"	
1878-79 ...		6,485	48,563	56,874	23,794	
1879-80 ...		9,571	660	41,899	3,947	
	302,276	71,095	187,756	196,101	27,741	784,969

Orchards.

15. The cultivation of Gardens increased from 44,706 acres in 1868-69 to 45,383 acres in 1869-70.

16. The proportion under Settlement is thus shewn:—

	Settled.	Not leased.	Total.
Rangoon	9,558	6,609	16,167
Bassein	1,482	2,697	4,179
Myanoug	5,241	3,999	9,240
Prome	13,785	833	14,618
Toungoo	954	225	1,179
	31,020	14,363	45,383

17. The Settlements of the leased Orchard lands expire in the following years:—

Year.	Rangoon.	Bassein.	Myanoug.	Prome.	Toungoo.	Total.
1870-71...	7,784	...	31,020
1871-72...	...	7	23	...	...
1873-74...	...	72	3,030	...	...
1874-75...	...	1,227	45	...	...
1877-78...	917	
1878-79...	...	3	2,127	2,652	37	
1879-80...	...	173	16	3,349	...	
	9,558	1,482	5,241	13,785	954	31,020

18. The area of leased Garden or Orchard land in the previous year was 28,828.

The increase is chiefly in the District.

19. In trees taxed separately there has been a decrease shown thus:—

1869-70.	Palms and Cocoanuts.	Mixed fruit trees	Total.	
Rangoon ...	1,751	8,553	10,304	} Besides 68,437 palms in Prome not drawn and tax- ed at 3 pie each. Besides 395 Do.
Bassein ...	3,831	10,858	14,689	
Myanoug ...	12,880	17,571	30,451	
Prome... ..	88,164	16,228	104,392	
Toungoo ...	1,398	1,636	3,034	
Total 1869-70	108,024	54,846	162,870	} Besides 65,152 palms in Prome not drawn and tax- ed at 3 pie each.
In 1868-69	128,038	52,568	180,606	
	20,014	+2,278	Net — 17,736	

20. The reason of the decrease in the Palm and Cocoanut trees is not apparent from any thing that is found in the Reports of the several Deputy Commissioners. In the previous year there had been an increase shown of 18,778 trees. Probably a number of old trees were given up as unprofitable without being kept on as "fallow."

Miscellaneous Cultivation.

21. In Miscellaneous cultivation there was an increase of 4,650 acres:—

For.....1868-69.....Acres	42,514
Do.....1869-70.....do...	47,164

Rangoon and Bassein show a falling off under this head.

The Deputy Commissioner of the former District says that it is owing to market gardening not being so profitable as other occupations owing to a glut in the Rangoon market; while Captain Pemberton, (Bassein), considers that it arises from a smaller expenditure by the people in petty articles of household consumption, which, reducing the demand, has diminished the production.

22. Although ground occupied by Miscellaneous cultivation is not as a rule subject to Settlement—leases of such land exist as below in the Division :—

Year.	Rangoon.	Bassein.	Myanounz.	Total.
1873-74 ...	Details not given.	.....	862	} 1,140
1874-75 ...		242	.....
1879-80 ...		7	.....
	29	249	862	1,140

Toungyas.

23. Toungya or Hill cultivation is not measured, and not subject to lease. It is accounted for at an average of 2 acres per "Ya." According to this there were 26,889 Toungyas supposed to contain 53,778 acres, or 2,426 acres in excess of the previous year. The greatest increase was in Prome district where this species of agriculture is more generally followed than in the other parts of the Division, much to the discontent of the Officers of the Forest Department, as it is wasteful and destructive to Teak trees.

Revenue Settlement.

24. This Department has been taken under the direct control of the Chief Commissioner, but the Deputy Commissioners still look after giving leases where desired and where the department is not working in their Districts. The operations of the Settlement which effected the year under review were those which were carried on in the previous season.

25. Colonel Davies has given a lengthy history of the Settlement in his Report, with which it does not appear to be necessarily connected.

26. It is to be hoped that whether the present system is to be carried out or not something will be done during the present year by the Settlement department, for a total relapse into the annual measurement of lands will be a matter of regret. Regularity also is much required to be observed. Such, I am sorry to see, from Captain Plant's report it has

been discovered, was not observed by the Officer who conducted the Settlement of his District in 1868-69.

Grants of Waste Lands.

27. There were no grants of Waste land under the Orders of Government No. 154, dated 30th March 1865. Such are under abeyance. No Revenue also was assessed on any such granted in former years.

No Waste land also was sold during the year under the Rules of the Government of India, No. 150 A, dated 30th June 1863, and no claims to Waste land were adjudicated under Act XXIII of 1862.

Pottahs.

28. Of Waste land granted under the Revenue Rules to cultivators, the following shows what fell into Assessment during the year, and also the Waste land newly taken up, viz:—

	Fell into Assessment.	Granted New Pottahs.
Rangoon	4,762	3,954
Bassain	3,585	1,423
Myanoung	6,744	3,158
Prome	717	1,161
Toungoo	471	759
	<hr/>	<hr/>
	16,279	10,455

29. Inclusive of what was granted in 1869-70, there were at the close of that year 66,089 acres of Paddy and Garden land free of tax under Rule XI.

Extension of Cultivation due to Embankments.

30. This was chiefly in the Myanoung district. The number of acres brought under cultivation up to 1868-69, in that District, was, as reported last year, 17,846. This year, 1,410 acres viz: 1,242 from Government embankments, and 168 from private ones, have been taken up making the total 19,256 to the close of the year. The Revenue derived from the fields rendered culturable by these bunds amounts now to Rs. 31,864, being Rs. 2,306 in excess of last year. Captain Plant reports the gross receipts of Revenue obtained in this way from the year 1859-60 to 1869-70 inclusive viz: 11 years, to be Rs. 1,75,856.

30.— (A.) In Promé, the Deputy Commissioner gives an account of land, from the bunding of which by the villagers (incited thereto by the Myooke or Extra Assistant Commissioner of the Township), Rupees 17,321 of Revenue is obtained.

Of this Rs. 1,668 in Mengalathenge,
 2,420 in Sulingathoor,
 300 in Thoowoonabo,
 5,887 in Mahathamam,
 4,557 in Padoung,
 2,425 in Shway-Doung,
 54 in Kama (now in Thayetmyo,
 District.)

In Toungoo, similarly bunded land in the Myoma and Zawaddy Townships, yielded Rs. 2,466 of Revenue.

Agriculturists.

31. The land the area of which has been accounted for above is tilled by :—

Rice cultivators	No.	147,982
Orchard gardeners	„	46,877
Do. tending separate trees	„	21,898
Market gardeners.		
(Miscellaneous.)	„	26,720
Toungya workers.	„	27,457
		Total 270,934

Land Tax.

32. The Assessment made on the land was :—

	1868-69.	1869-70.	Progress.
Paddy	16,53,249	16,82,419	+ 29,170
Orchard, including trees ...	1,16,492	1,17,606	+ 1,114
Miscellaneous	58,524	67,529	+ 9,005
Toungya	25,676	26,889	+ 1,213
Total ...	18,53,941	18,94,443	+ 40,502

The next increase of the previous year having been only 10,830.

33. The rate of increase 2.18 per cent is considered satisfactory, as showing the readiness of the people to extend cultivation.

In fact, however, the year turned out to be a bad one from drought, and much cultivation was destroyed in the northern parts of the Division, and consequently much remission had to be given, of which mention will be made in its proper place.

34. By Districts the progress was:—

Rangoon	+	19,954	or 2.46 per cent.
Bassein	-	2,805	or 0.75 do.
Myanoug	+	18,925	or 5.10 do.
Prome	+	4,094	or 1.45 do.
Toungoo	+	334	or 1.03 do.

The proportion for the Division being 2.16 per cent.

35. The decrease in the Bassein District, (vide the explanation given above) is particularly to be regretted; that District had for several years stagnated, and it was hoped that under a new Deputy Commissioner it would have made better progress, a hope which has been disappointed.

Fisheries:—Sea, River, Lake and Pond.

36. The increase has been small only 8,422 Rupees, the amount of Assessment being Rs. 5,15,986.

There was a decrease in Bassein of 13,837, and the increases in the other districts were:—

Rangoon.....	2,788
Myanoug.....	17,613
Prome.....	1,478
Toungoo.....	380
	22,259

37. In Rangoon the Inland fisheries increased by 7,529, but Dameng or Sea fishery declined 4,741 Rupees, the latter owing to sickness amongst the fishermen on the Phayapoon coast.

38. Although there is shown an increase in the Land fisheries, I am bound to notice the fact that the settlement of these which was attempted by Colonel Davies' predecessor, Mr. Beddy, was attended with much dissatisfaction to all concerned except some writers who accompanied him, and reaped, it is said, a rich harvest in the way of bribes.

Mr. Beddy's health both mental and bodily obliged him to leave the Province and a host of complaints behind him.

39. The decrease in Bassein it is said is owing to reduced manufacture of Ngapyee in consequence of the low price from over-production in the year 1868-69.

40. Part of the increase in Myanong (Rupees 5,050) must also be allowed to count in the way of explanation of the Bassein decrease. This was the amount obtained from certain border fisheries lying between the above two Districts and disposed of in alternate years by the respective Deputy Commissioners.

41. The increase in Toungoo arises from a weir on the Sittang which had been temporarily discontinued, (and whence the Town Bazaar at Toungoo is kept supplied) being again leased out.

42. The above show the progress in all the Fisheries taken together.

43. They are generally accounted for separately however as

- 1.—Sea and River, including Turtle banks.
- 2.—Lake or Pond.

44. The proportion realized from each of them was :—

In 1868-69.			Districts.	In 1869-70.		
Sea and Net.	Lake and Pond.	Total.		Sea and Net.	Lake and Pond.	Total.
37,282	2,20,587	2,57,869	Rangoon ...	32,541	2,28,116	2,60,657
57,954	87,440	1,45,394	Bassein ...	47,124	84,433	1,31,557
4,769	84,220	88,989	Myanong ...	4,867	1,01,735	1,06,602
2,210	5,741	7,951	Prome ...	2,266	7,163	9,429
1,480	5,881	7,361	Toungoo ...	1,510	6,231	7,741
1,08,695	4,03,869	5,07,564	Total ...	88,308	4,27,678	5,15,986

45. In the Rangoon and Bassein Assessments were included Rs. 30,672, and 41,974 respectively, totalling Rs. 72,646 of Sea tax or Dameng.

Salt.

46. There was a falling off of Rs. 17,035 in the Salt excise.

This was generally throughout the Division in the Salt producing Districts viz:—

In Rangoon.....	Rs.	5,439
" Bassein.....	"	14,560
" Myanoung.....	"	36

47. The decrease is due to large imports of Salt from European and other Ports.

The total Revenue this year as compared with the last was:—

1868-69.....	Rs.	60,912
1869-70.....	"	43,877

Forest Produce.

48. Bees-wax and edible Birds' nests. A small falling off of 74 Rupees, due, it is said, to the extension of Forest Department work, and the reservation of jungul.

Capitation.

49. This, which is assessed in two forms, yielded as below:—

Land Tax in lieu of Capitation.

1868-69	Rs.	1,16,798
1869-70	"	1,20,518

Increase.....3,720

Capitation Tax proper.

1868-69	Rs.	13,62,700
1869-70	"	14,01,130

Increase.....38,430

Total increase.....42,150

The rate of progress on both being 2·84 per cent.

50. With the exception of a small falling off in the Land tax in lieu of Capitation in Bassein and Myanoung amounting respectively to 356 and 386 Rupees, this increase has been general.

In the latter District a storm which destroyed houses at Myanoung and in lieu of which others of a smaller size were built, is reported as the cause.

In Bassein the Land tax in lieu of Capitation includes Shipping-yard tax (as at Rangoon). The decrease is due to a number of godowns having been unroofed and thus falling out of tax.

51. The ratios of increase in the Capitation tax proper was :—

1868-69.		1869-70.
1.54	In Rangoon	1.56
4.43	„ Bassein	3.80
2.85	„ Myanoung	3.06
3.08	„ Prome	2.05
0.00	„ Toungoo	3.46

From this it will be seen that Toungoo has picked up in a satisfactory way, after having reached a state of what appeared to be stagnation the previous year.

In that District however the smallest increases are immediately perceptible from the Revenue being of the slenderest.

52. The rate of increase for the Division *viz.*, 2.82 is about the same as 1868-69 (2.84).

53. The proportion of cultivators to those assessed in Capitation was :—

	Married.	Bachelors.	Widowers.	Total.
Cultivators ...	129,509	21,699	13,081	164,289
Non-Cultivators ...	126,718	27,069	13,612	167,399
Total ...	256,227	48,768	26,693	331,688

54. The number of persons exempted from the Capitation tax on account of being Government Officials; Phoongyees or Monks, under vows of poverty; and from being past 60 years of age; infirm and insane; amounted to 43,728 people under Section 22 of the Revenue Rules.

But in the Statements submitted by the Deputy Commissioners I observe :—

3,273 Immigrants.
2,101 Karens under tribute.

and 2,489 under Town-land assessment chiefly in the Toungoo district who are accounted for elsewhere.

The total of these 7,863 being deducted leave 35,865, nearly 30,000 of whom are old, i. e., above 60 years of age.

55. Besides these there were 12,722; those who hold Capitation tax exemption tickets granted to them as Immigrants.

Of such tickets 3,024 fell into tax during the year.

56. Those remaining out, shewn by Districts were issued in:—

1865-66.	1866-67.	1867-68.	1868-69.	Districts.	1869-70.
285	465	347	529	Rangoon ...	644
214	180	178	164	Bassein ...	215
628	773	1,143	1,732	Myanung ...	1,564
1,156	772	1,301	1,747	Prome ...	992
432	587	992	374	Toungoo ...	372
2,715	2,717	3,961	4,546	Total ...	3,787

57. Did the Revenue Statement stop here, there would be shown an increase in Land Revenue, duties on Salt, and Capitation of nearly $\frac{3}{4}$ of a lakh of Rupees (73,965.) Part II. of the Statement, while it still shows a considerable income is that which has unfavourably affected the figures for this year.

Abkaree.

58. The excise on Spirits, Opium, &c., fell from 6,91,677 to 5,35,753, showing a decrease of Rs. 1,55,924, chiefly caused by a deficiency of 1,52,411 in the Rangoon District.

59. This was occasioned by a re-action after the excitement which ran up the Farms in the previous year when they were offered at a three years' lease. The leases were thrown up, re-sales took place, and a loss, on this account alone of 1,27,400 Rupees in the Arrack and Opium farm rents, resulted. Added to which a decrease of Rs. 25,126 occurred in the "Net profit" realizable from the sale of Government Opium to the Farmer. Special reports both on the Abkaree generally and also on this deficiency, were made. The short purchase by the Opium Farmer of the stipulated quantity of